

Rocky Mountain Power
Exhibit RMP__ (SRM-2SS)
Docket No. 08-035-38
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Second Supplemental Testimony of Steven R. McDougal
Revenue Requirement Test Period - Updated

December 2008

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

(1) December 2009 Rolled-In Revenue Requirement	1,530,674,491	Page 1.4
(2) Rate Mitigation Cap	101.06%	
(3) Capped Revised Protocol Revenue Requirement	1,546,937,908	
(4) Normalized December 2009 General Business Revenues	1,430,814,129	Page 1.1
(5) Capped Revised Protocol Price Change	<u>116,123,779</u>	

Revised Protocol

(6) Filed Revised Protocol Revenue Requirement	1,568,589,411	Page 1.1
(7) Normalized December 2009 General Business Revenues	1,430,814,129	Page 1.1
(8) Revised Protocol Price Change	137,775,282	Page 1.1
(9) Capped Revised Protocol Price Change	116,123,779	From Above
(10) Reduction to Revised Protocol Revenue Requirement	<u>(21,651,504)</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)	<u>75.75%</u>	
(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	137,775,282	1,568,589,411
3 Interdepartmental	-		
4 Special Sales	427,171,196		
5 Other Operating Revenues	63,435,713		
6 Total Operating Revenues	<u>1,921,421,038</u>		
7			
8 Operating Expenses:			
9 Steam Production	380,697,004		
10 Nuclear Production	-		
11 Hydro Production	15,107,682		
12 Other Power Supply	613,229,096		
13 Transmission	73,667,765		
14 Distribution	92,652,351		
15 Customer Accounting	35,766,947	447,411	36,214,358
16 Customer Service & Info	6,864,863		
17 Sales	-		
18 Administrative & General	70,645,186		
19			
20 Total O&M Expenses	<u>1,288,630,895</u>		
21			
22 Depreciation	183,285,380		
23 Amortization	21,963,815		
24 Taxes Other Than Income	39,270,030	-	39,270,030
25 Income Taxes - Federal	(19,095,659)	45,882,615	26,786,956
26 Income Taxes - State	936,006	6,234,685	7,170,691
27 Income Taxes - Def Net	103,370,171		
28 Investment Tax Credit Adj.	(1,493,741)		
29 Misc Revenue & Expense	(5,330,187)		
30			
31 Total Operating Expenses:	<u>1,611,536,711</u>	<u>52,564,711</u>	<u>1,664,101,423</u>
32			
33 Operating Rev For Return:	<u>309,884,326</u>	<u>85,210,571</u>	<u>395,094,897</u>
34			
35 Rate Base:			
36 Electric Plant In Service	7,779,808,352		
37 Plant Held for Future Use	6,893,456		
38 Misc Deferred Debits	34,421,622		
39 Elec Plant Acq Adj	27,860,799		
40 Nuclear Fuel	-		
41 Prepayments	17,529,006		
42 Fuel Stock	58,410,452		
43 Material & Supplies	67,842,313		
44 Working Capital	22,756,112		
45 Weatherization Loans	6,191,803		
46 Misc Rate Base	2,094,513		
47			
48 Total Electric Plant:	<u>8,023,808,429</u>	<u>-</u>	<u>8,023,808,429</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(2,494,487,375)		
52 Accum Prov For Amort	(173,790,477)		
53 Accum Def Income Tax	(748,637,056)		
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	(37,094,484)		
58			
59 Total Rate Base Deductions	<u>(3,474,167,682)</u>	<u>-</u>	<u>(3,474,167,682)</u>
60			
61 Total Rate Base:	<u>4,549,640,747</u>	<u>-</u>	<u>4,549,640,747</u>
62			
63 Return on Rate Base	6.811%		8.684%
64			
65 Return on Equity	7.363%		11.000%
66			
67 TAX CALCULATION:			
68 Operating Revenue	393,601,104	137,327,871	530,928,976
69 Other Deductions			
70 Interest (AFUDC)			
71 Interest	136,619,342	-	136,619,342
72 Schedule "M" Additions	332,113,730	-	332,113,730
73 Schedule "M" Deductions	581,356,189	-	581,356,189
74 Income Before Tax	<u>7,739,304</u>	<u>137,327,871</u>	<u>145,067,175</u>
75			
76 State Income Taxes	936,006	6,234,685	7,170,691
77 Taxable Income	<u>6,803,297</u>	<u>131,093,186</u>	<u>137,896,483</u>
78			
79 Federal Income Taxes + Other	<u>(19,095,659)</u>	<u>45,882,615</u>	<u>26,786,956</u>

Rocky Mountain Power
UTAH

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

Net Rate Base	\$ 4,549,640,747	Ref. Page 1.1
Return on Rate Base Requested	<u>8.684%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	395,094,897	
Less Current Operating Revenues	<u>(309,884,326)</u>	
Increase to Current Revenues	85,210,571	
Net to Gross Bump-up	<u>161.69%</u>	
Price Change Required for Requested Return	<u>\$ 137,775,282</u>	
Requested Price Change	\$ 137,775,282	
Uncollectible Percent	<u>0.325%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 447,411</u>	
Requested Price Change	\$ 137,775,282	
Franchise Tax	0.000%	Ref. Page 1.3
Revenue Tax	0.000%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Gross Receipts	0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ -</u>	
Requested Price Change	\$ 137,775,282	
Uncollectible Expense	(447,411)	
Taxes Other Than Income	-	
Income Before Taxes	<u>\$ 137,327,871</u>	
State Effective Tax Rate	<u>4.54%</u>	Ref. Page 2.1
State Income Taxes	<u>\$ 6,234,685</u>	
Taxable Income	\$ 131,093,186	
Federal Income Tax Rate	<u>35.00%</u>	Ref. Page 2.1
Federal Income Taxes	<u>\$ 45,882,615</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 =	<u>4,646,422</u>	Pg 2.12, Utah Situs from Account 904
	<u>1,430,814,129</u>	Pg. 2.2, General Business Revenues

**Rocky Mountain Power
UTAH**

**Normalized Results of Operations - ROLLED-IN
Twelve Months Ending Dec 31, 2009**

	(1)	(2)	(3)
	Total Adjusted	Price Change	Results with
	Results		Price Change
1 Operating Revenues:			
2 General Business Revenues	1,430,814,129	99,860,362	1,530,674,491
3 Interdepartmental	-		
4 Special Sales	427,171,196		
5 Other Operating Revenues	63,436,106		
6 Total Operating Revenues	<u>1,921,421,431</u>		
7			
8 Operating Expenses:			
9 Steam Production	381,205,946		
10 Nuclear Production	-		
11 Hydro Production	15,107,682		
12 Other Power Supply	573,418,412		
13 Transmission	73,667,765		
14 Distribution	92,652,351		
15 Customer Accounting	35,766,947	324,286	36,091,233
16 Customer Service & Info	6,864,863		
17 Sales	-		
18 Administrative & General	70,668,502		
19			
20 Total O&M Expenses	1,249,352,469		
21			
22 Depreciation	183,290,046		
23 Amortization	21,968,012		
24 Taxes Other Than Income	39,284,148		39,284,148
25 Income Taxes - Federal	(5,822,775)	33,255,998	27,433,224
26 Income Taxes - State	2,185,213	4,518,938	6,704,151
27 Income Taxes - Def Net	104,388,401		
28 Investment Tax Credit Adj.	(1,493,741)		
29 Misc Revenue & Expense	(5,330,154)		
30			
31 Total Operating Expenses:	1,587,821,620	38,099,222	1,625,920,842
32			
33 Operating Rev For Return:	<u>333,599,812</u>	<u>61,761,140</u>	<u>395,360,951</u>
34			
35 Rate Base:			
36 Electric Plant In Service	7,782,632,121		
37 Plant Held for Future Use	6,893,456		
38 Misc Deferred Debits	34,422,703		
39 Elec Plant Acq Adj	27,860,799		
40 Nuclear Fuel	-		
41 Prepayments	17,533,089		
42 Fuel Stock	58,455,631		
43 Material & Supplies	67,935,284		
44 Working Capital	23,002,447		
45 Weatherization Loans	6,191,802		
46 Misc Rate Base	2,094,513		
47			
48 Total Electric Plant:	8,027,021,846	-	8,027,021,846
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(2,495,422,905)		
52 Accum Prov For Amort	(173,829,831)		
53 Accum Def Income Tax	(747,805,992)		
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	(37,100,384)		
58			
59 Total Rate Base Deductions	(3,474,317,403)	-	(3,474,317,403)
60			
61 Total Rate Base:	<u>4,552,704,444</u>	<u>-</u>	<u>4,552,704,444</u>
62			
63 Return on Rate Base	7.328%		8.684%
64			
65 Return on Equity	8.366%		11.000%
66			
67 TAX CALCULATION:			
68 Operating Revenue	432,856,911	99,536,076	532,392,986
69 Other Deductions			
70 Interest (AFUDC)			
71 Interest	136,711,341	-	136,711,341
72 Schedule "M" Additions	332,148,991	-	332,148,991
73 Schedule "M" Deductions	581,383,524	-	581,383,524
74 Income Before Tax	46,911,036	99,536,076	146,447,112
75			
76 State Income Taxes	2,185,213	4,518,938	6,704,151
77 Taxable Income	<u>44,725,824</u>	<u>95,017,138</u>	<u>139,742,962</u>
78			
79 Federal Income Taxes + Other	<u>(5,822,775)</u>	<u>33,255,998</u>	<u>27,433,224</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	-	865,995	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	75,992,071	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 REVISED PROTOCOL PRICE CHANGE		80,065,710	(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	
	Tax Adjustments	Rate Base Adjustments	Normalized Results December 2009
1 Operating Revenues:			
2 General Business Revenues	-	-	1,430,814,129
3 Interdepartmental	-	-	-
4 Special Sales	-	-	427,171,196
5 Other Operating Revenues	-	2,844	63,435,713
6 Total Operating Revenues	-	2,844	1,921,421,038
7			
8 Operating Expenses:			
9 Steam Production	-	-	380,697,004
10 Nuclear Production	-	-	-
11 Hydro Production	-	(11,019)	15,107,682
12 Other Power Supply	(2,420,523)	(452,841)	613,229,096
13 Transmission	-	-	73,667,765
14 Distribution	-	163,689	92,652,351
15 Customer Accounting	-	-	35,766,947
16 Customer Service & Info	-	-	6,864,863
17 Sales	-	-	-
18 Administrative & General	-	168,553	70,645,186
19			
20 Total O&M Expenses	(2,420,523)	(131,617)	1,288,630,895
21			
22 Depreciation	-	16,743	183,285,380
23 Amortization	-	1,024,986	21,963,815
24 Taxes Other Than Income	5,971,510	102,051	39,270,030
25 Income Taxes - Federal	(38,962,138)	(8,316,658)	(19,095,659)
26 Income Taxes - State	(2,940,960)	(827,565)	936,006
27 Income Taxes - Def Net	31,231,179	(464,661)	103,370,171
28 Investment Tax Credit Adj.	1,612,133	-	(1,493,741)
29 Misc Revenue & Expense	-	431,359	(5,330,187)
30			
31 Total Operating Expenses	(5,508,799)	(8,165,362)	1,611,536,711
32			
33 Operating Rev For Return:	5,508,799	8,168,206	309,884,326
34			
35 Rate Base:			
36 Electric Plant In Service	-	837,148,110	7,779,808,352
37 Plant Held for Future Use	-	-	6,893,456
38 Misc Deferred Debits	-	(417,012)	34,421,622
39 Elec Plant Acq Adj	-	-	27,860,799
40 Nuclear Fuel	-	-	-
41 Prepayments	-	29,517	17,529,006
42 Fuel Stock	-	10,965,337	58,410,452
43 Material & Supplies	-	609,380	67,842,313
44 Working Capital	(614,282)	(9,288,324)	22,756,112
45 Weatherization Loans	-	(3)	6,191,803
46 Misc Rate Base	-	-	2,094,513
47			
48 Total Electric Plant:	(614,282)	839,047,007	8,023,808,429
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	-	6,364	(2,494,487,375)
52 Accum Prov For Amort	-	(282,669)	(173,790,477)
53 Accum Def Income Tax	(119,037,418)	(31,146)	(748,637,056)
54 Unamortized ITC	17,109	-	(155,025)
55 Customer Adv For Const	-	843,256	(9,743,872)
56 Customer Service Deposits	-	(10,259,394)	(10,259,394)
57 Misc Rate Base Deductions	-	(4,124,944)	(37,094,484)
58			
59 Total Rate Base Deductions	(119,020,309)	(13,848,532)	(3,474,167,682)
60			
61 Total Rate Base:	(119,634,592)	825,198,475	4,549,640,747
62			
63 Return on Rate Base	0.395%	-1.290%	6.811%
64			
65 Return on Equity	0.768%	-2.504%	7.363%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(3,550,986)	(1,440,678)	393,601,104
69 Other Deductions			
70 Interest (AFUDC)			
71 Interest	(3,592,459)	24,779,555	136,619,342
72 Schedule "M" Additions	(4,727,403)	2,068,754	332,113,730
73 Schedule "M" Deductions	48,213,101	437,966	581,356,189
74 Income Before Tax	(52,899,031)	(24,589,444)	7,739,304
75			
76 State Income Taxes	(2,940,960)	(827,565)	936,006
77 Taxable Income	(49,958,070)	(23,761,880)	6,803,297
78			
79 Federal Income Taxes + Other	(38,962,138)	(8,316,658)	(19,095,659)
APPROXIMATE REVISED PROTOCOL PRICE CHANGE	(25,705,121)	102,660,204	137,775,282
			(21,651,504)
			116,123,779

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:	12/2/2008
TIME:	8:45:54 AM
TYPE OF RATE BASE:	Thirteen Month Average
ALLOCATION METHOD:	REVISED PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.20%	6.23%	3.003%
PREFERRED	0.30%	5.41%	0.016%
COMMON	51.50%	11.00%	5.665%
	<u>100.00%</u>		<u>8.684%</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	1,067,314,835	427,171,196
5 Other Operating Revenues	2.4	175,436,518	58,341,737	187,630,683	63,435,713
6 Total Operating Revenues	2.4	<u>4,429,330,286</u>	<u>1,822,284,495</u>	<u>4,701,266,818</u>	<u>1,921,421,038</u>
7					
8 Operating Expenses:					
9 Steam Production	2.5	865,024,880	346,062,131	951,647,615	380,697,004
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	1,430,441,235	613,229,096
13 Transmission	2.10	164,210,976	66,216,372	182,677,400	73,667,765
14 Distribution	2.12	218,720,171	91,923,460	220,779,441	92,652,351
15 Customer Accounting	2.12	93,204,369	38,916,143	90,465,634	35,766,947
16 Customer Service & Infor	2.13	33,245,936	21,917,285	14,963,407	6,864,863
17 Sales	2.13	0	0	0	0
18 Administrative & General	2.14	171,224,136	67,143,028	177,396,113	70,645,186
19					
20 Total O & M Expenses	2.14	<u>2,896,589,715</u>	<u>1,212,903,551</u>	<u>3,105,833,101</u>	<u>1,288,630,895</u>
21					
22 Depreciation	2.16	413,308,745	163,008,169	463,236,200	183,285,380
23 Amortization	2.17	62,472,711	21,356,533	63,691,594	21,963,815
24 Taxes Other Than Income	2.17	106,123,328	33,196,472	120,800,866	39,270,030
25 Income Taxes - Federal	2.20	73,666,560	34,027,841	(48,912,743)	(19,095,659)
26 Income Taxes - State	2.20	16,212,975	7,565,239	1,231,782	936,006
27 Income Taxes - Def Net	2.19	189,558,215	62,046,157	275,874,571	103,370,171
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)	(5,330,187)
30					
31 Total Operating Expenses	2.20	<u>3,747,289,475</u>	<u>1,528,353,752</u>	<u>3,966,235,389</u>	<u>1,611,536,711</u>
32					
33 Operating Revenue for Return		<u>682,040,810</u>	<u>293,930,743</u>	<u>735,031,429</u>	<u>309,884,326</u>
34					
35 Rate Base:					
36 Electric Plant in Service	2.30	17,064,579,403	6,942,670,254	19,072,032,858	7,779,808,352
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	34,421,622
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	17,529,006
42 Fuel Stock	2.32	115,767,576	46,194,304	146,358,603	58,410,452
43 Material & Supplies	2.32	164,665,361	67,264,883	166,165,361	67,842,313
44 Working Capital	2.33	68,137,077	31,540,614	47,403,956	22,756,112
45 Weatherization Loans	2.31	14,588,989	6,191,805	14,588,989	6,191,803
46 Miscellaneous Rate Base	2.34	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>19,762,561,924</u>	<u>8,023,808,429</u>
49					
50 Rate Base Deductions:					
51 Accum Prov For Depr	2.38	(6,268,944,208)	(2,408,188,473)	(6,494,638,345)	(2,494,487,375)
52 Accum Prov For Amort	2.39	(400,101,953)	(159,180,514)	(435,574,692)	(173,790,477)
53 Accum Def Income Taxes	2.35	(1,476,739,164)	(624,465,580)	(1,768,264,618)	(748,637,056)
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)	(37,094,484)
58					
59 Total Rate Base Deductions		<u>(8,241,909,173)</u>	<u>(3,229,296,226)</u>	<u>(8,829,035,345)</u>	<u>(3,474,167,682)</u>
60					
61 Total Rate Base		<u>9,506,026,539</u>	<u>3,955,003,337</u>	<u>10,933,526,579</u>	<u>4,549,640,747</u>
62					
63 Return on Rate Base		7.175%	7.432%	6.723%	6.811%
64					
65 Return on Equity		8.069%	8.569%	7.192%	7.363%
66 Net Power Costs		1,044,160,700	417,289,268	1,053,297,584	420,452,161
67 100 Basis Points in Equity:					
68 Revenue Requirement Impact		78,898,994	32,826,101	90,747,090	37,761,527
69 Rate Base Decrease		(636,633,914)	(256,305,499)	(777,974,101)	(319,820,731)

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	568,676
217				Tab 4	21,453,057	8,638,737	22,771,556	9,169,397
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	726,437
225				Tab 4	15,427,498	6,154,256	16,674,701	6,651,768
226								
227	501NPC	Fuel Related-NPC						
228		P	SE		541,837,917	216,410,084	584,777,142	233,560,011
229		P	SE		-	-	-	-
230		P	SE		-	-	-	-
231		P	SSECT		-	-	-	-
232		P	SSECH		44,829,541	17,707,284	58,349,660	23,047,616
233				Tab 5	586,667,458	234,117,368	643,126,802	256,607,627
234								
235		Total Fuel Related			602,094,956	240,271,624	659,801,503	263,259,395
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	1,230,694
240				Tab 4	35,007,394	14,089,999	37,364,261	15,038,174
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	617,057
253				Tab 4	4,192,554	1,676,877	4,493,995	1,797,290
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	794,904
259				Tab 4	42,720,191	17,210,206	45,181,315	18,201,234
260								
261	507	Rents						
262		P	SG		662,753	267,273	717,711	289,437
263		P	SSGCH		5,875	2,313	6,362	2,505
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	758,363
269				Tab 4	5,977,021	2,392,784	20,750,848	8,349,869
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	446,590
276				Tab 4	24,639,943	9,926,360	25,881,494	10,426,540
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	2,369,893
281				Tab 4	83,022,965	33,426,228	87,214,175	35,113,759
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	1,513,911
286				Tab 4	28,244,651	11,355,267	29,675,632	11,930,621
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	1,693,754
291				Tab 4	13,566,283	5,431,630	14,242,600	5,702,446
292								
293		Total Steam Power Generation		Tab 4	865,024,880	346,062,131	951,647,615	380,697,004

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	4,388,134
850				Tab 4	10,534,610	4,299,363	10,760,010	4,390,727
851								
852	924	Property Insurance						
853		PTD	SO		33,394,979	13,586,642	35,881,444	14,636,654
854				Tab 4	33,394,979	13,586,642	35,881,444	14,636,654
855								
856	925	Injuries & Damages						
857		PTD	SO		8,324,257	3,386,698	8,774,813	3,579,396
858				Tab 4	8,324,257	3,386,698	8,774,813	3,579,396
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)	(2,037,033)
881				Tab 4	(4,707,351)	(1,915,171)	(4,993,744)	(2,037,033)
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	5,956,152	2,429,616
887				Tab 4	21,992,791	8,455,613	15,347,409	5,723,048
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	2,138,582
892				Tab 4	6,355,637	2,214,781	6,210,798	2,138,522
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	10,575,088
898				Tab 4	25,005,911	10,160,537	25,958,264	10,575,088
899								
900		Total Administrative & General Expense		Tab 4	171,224,136	67,143,028	177,396,113	70,645,186
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	157,483,001	64,240,009
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	177,396,113	70,645,186
908								
909		Total O&M Expense		Tab 4	2,896,589,715	1,212,903,551	3,105,833,101	1,288,630,895

REVISED PROTOCOL Thirteen Month Average				JUNE 2008		DECEMBER 2009	
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS	UNADJUSTED RESULTS	PRO FORMA RESULTS
ACCT		FUNC			TOTAL	UTAH	TOTAL
							UTAH
1053	406	Amortization of Plant Acquisition Adj					
1054		P	S		-	-	-
1055		P	SG		-	-	-
1056		P	SG		-	-	-
1057		P	SG		5,479,353	2,209,699	5,479,353
1058		P	SO		-	-	-
1059				Tab 6	5,479,353	2,209,699	5,479,353
1060	407	Amort of Prop Losses, Unrec Plant, etc					
1061		DPW	S		9,239,399	-	9,239,399
1062		GP	SO		-	-	-
1063		P	SG-P		2,321,150	936,067	0
1064		P	SE		-	-	-
1065		P	SG		333,105	134,334	333,105
1066		P	TROJP		2,013,725	810,904	2,013,725
1067				Tab 6	13,907,379	1,881,305	11,586,229
1068							
1069				Tab 6	62,472,711	21,356,533	63,691,594
1070							
1071							
1072							
1073							
1073		Summary of Amortization Expense by Factor					
1074		S			10,553,485	4,108	10,393,782
1075		SE			5,243	2,094	241,417
1076		TROJP			2,013,725	810,904	2,013,725
1077		DGP			-	-	-
1078		DGU			-	-	-
1079		SO			27,250,934	11,086,956	28,344,433
1080		SSGCT			262,751	113,352	-
1081		SSGCH			9,188	3,617	-
1082		CN			5,472,778	2,518,255	5,913,964
1083		SG			14,583,457	5,881,179	16,784,273
1084					60,151,561	20,420,466	63,691,594
1084		Total Amortization Expense by Factor					
1085	408	Taxes Other Than Income					
1086		DMSC	S		24,709,924	79,213	24,709,924
1087		GP	GPS		71,894,461	29,250,035	86,572,000
1088		GP	SO		8,776,746	3,570,791	8,776,746
1089		P	SE		742,196	296,433	742,196
1090		P	SG		-	-	-
1091		DMSC	OPRV-ID		-	-	-
1092		GP	EXCTAX		-	-	-
1093		GP	SG		-	-	-
1094							
1095							
1096							
1097				Tab 7	106,123,328	33,196,472	120,800,866
1098							
1099							
1100	41140	Deferred Investment Tax Credit - Fed					
1101		PTD	DGU		(3,896,956)	(3,105,874)	(1,874,204)
1102							
1103				Tab 7	(3,896,956)	(3,105,874)	(1,874,204)
1104							
1105	41141	Deferred Investment Tax Credit - Idaho					
1106		PTD	DGU		-	-	-
1107							
1108				Tab 7	-	-	-
1109							
1110				Tab 7	(3,896,956)	(3,105,874)	(1,874,204)
1111							

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
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	160,422
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	3,957,000
1241				Tab 7	34,514,400	14,028,313	10,371,672	4,233,291
1242								
1243	SCHMDT	Deductions - Temporary						
1244		GP	S		68,145,601	1,406,859	52,734,036	784,668
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	18,159,526
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	15,232,486
1253		SCHMDT-SO	SO		48,020,873	19,537,141	92,826,406	37,865,478
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	1,445,854,160	577,122,898
1257								
1258	TOTAL SCHEDULE - M DEDUCTIONS			Tab 7	1,284,547,632	504,222,879	1,456,225,832	581,356,189
1259								
1260	TOTAL SCHEDULE - M ADJUSTMENTS			Tab 7	(447,559,768)	(170,913,251)	(621,034,016)	(249,242,459)
1261								
1262								
1263								
1264	40911	State Income Taxes						
1265		IBT	IBT		16,212,975	7,565,239	1,816,950	1,171,991
1266		IBT	IBT		-	-	-	-
1267		REC	P		-	-	(585,168)	(235,985)
1268		IBT	IBT		-	-	-	-
1269		Total State Tax Expense			16,212,975	7,565,239	1,231,782	936,006
1270								
1271								
1272		Calculation of Taxable Income:						
1273		Operating Revenues			4,429,330,286	1,822,284,495	4,701,266,818	1,921,421,038
1274		Operating Deductions:						
1275		O & M Expenses			2,896,589,715	1,212,903,551	3,105,833,101	1,288,630,895
1276		Depreciation Expense			413,308,745	163,008,169	463,236,200	183,285,380
1277		Amortization Expense			62,472,711	21,356,533	63,691,594	21,963,815
1278		Taxes Other Than Income			106,123,328	33,196,472	120,800,866	39,270,030
1279		Interest & Dividends (AFUDC-Equity)			-	-	-	-
1280		Misc Revenue & Expense			(6,745,817)	(2,644,336)	(13,645,778)	(5,330,187)
1281		Total Operating Deductions			3,471,748,681	1,427,820,389	3,739,915,983	1,527,819,933
1282		Other Deductions:						
1283		Interest Deductions			283,332,974	118,763,213	326,676,654	136,619,342
1284		Interest on PCRBS			-	-	-	-
1285		Schedule M Adjustments			(447,559,768)	(170,913,251)	(621,034,016)	(249,242,459)
1286								
1287		Income Before State Taxes			226,688,862	104,787,642	13,640,164	7,739,304
1288								
1289		State Income Taxes			16,212,975	7,565,239	1,231,782	936,006
1290								
1291		Total Taxable Income			210,475,887	97,222,403	12,408,383	6,803,297
1292								
1293		Tax Rate			35.0%	35.0%	35.0%	35.0%
1294								
1295		Federal Income Tax - Calculated			73,666,560	34,027,841	4,342,934	2,381,154
1296								
1297		Adjustments to Calculated Tax:						
1298	40910	PMI	P	SE	-	-	-	-
1299	40910	REC	P	SG	-	-	(53,255,677)	(21,476,813)
1300	40910		P	SO	-	-	-	-
1301	40910	IRS Settle	LABOR	S	-	-	-	-
1302		Federal Income Tax Expense			73,666,560	34,027,841	(48,912,743)	(19,095,659)
1303								
1304		Total Operating Expenses			3,747,289,475	1,528,353,752	3,966,235,389	1,611,536,711

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
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	490,673
1311				Tab 8	94,691,053	38,174,808	94,691,053	38,174,808
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	21,583,674
1318				Tab 8	804,643,277	323,968,521	804,643,277	323,968,521
1319								
1320	312	Boiler Plant Equipment						
1321		P	SG		725,709,412	292,662,231	714,251,813	288,041,640
1322		P	SG		664,365,467	267,923,602	650,920,019	262,501,356
1323		P	SG		1,267,946,628	511,334,265	1,461,605,425	589,432,488
1324		P	SSGCH		374,808,594	147,556,162	316,165,898	124,469,468
1325				Tab 8	3,032,830,102	1,219,476,260	3,142,943,155	1,264,444,953
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	26,251,975
1332				Tab 8	787,271,085	316,848,950	787,271,085	316,848,950
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	25,432,881
1339				Tab 8	359,324,359	144,287,651	359,324,359	144,287,651
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	1,245,199
1348				Tab 8	25,902,675	10,415,621	25,902,675	10,415,621
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	5,214,787,485	2,098,145,295
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	4,708,102,304	1,898,671,425
1367		SSGCH			565,327,878	222,560,563	506,685,182	199,473,870
1368		Total Steam Production Plant by Factor			5,104,674,432	2,053,176,603	5,214,787,485	2,098,145,295
1369	320	Land and Land Rights						
1370		P	SG		-	-	-	-
1371		P	SG		-	-	-	-
1372				Tab 8	-	-	-	-
1373								
1374	321	Structures and Improvements						
1375		P	SG		-	-	-	-
1376		P	SG	Tab 8	-	-	-	-
1377					-	-	-	-

REVISED PROTOCOL Thirteen Month Average				JUNE 2008 UNADJUSTED RESULTS		DECEMBER 2009 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	641,614,078	258,748,480
1479								
1480		Summary of Hydraulic Plant by Factor						
1481		S			-	-	-	-
1482		SG			547,504,073	220,796,039	641,614,078	258,748,480
1483		DGP			-	-	-	-
1484		DGU			-	-	-	-
1485		Total Hydraulic Plant by Factor			547,504,073	220,796,039	641,614,078	258,748,480
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	1,778,096
1497				Tab 8	98,301,098	39,758,545	98,301,098	39,758,545
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	985,382
1503				Tab 8	9,194,264	3,772,085	9,194,264	3,772,085
1504								
1505	343	Prime Movers						
1506		P	S		-	-	-	-
1507		P	SG		772,436	311,506	746,713	301,133
1508		P	SG		1,155,645,500	466,045,754	2,288,537,063	922,915,359
1509		P	SSGCT		50,677,324	21,862,429	51,597,997	22,259,611
1510				Tab 8	1,207,095,260	488,219,689	2,340,881,772	945,476,102
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	6,847,962
1517				Tab 8	227,827,702	92,324,252	227,827,702	92,324,252

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		Total Distribution Plant		Tab 8	4,983,462,430	2,090,239,323	5,240,881,708	2,223,494,497
1694								
1695		Summary of Distribution Plant by Factor						
1696		S			4,983,462,430	2,090,239,323	5,240,881,708	2,223,494,497
1697								
1698		Total Distribution Plant by Factor			4,983,462,430	2,090,239,323	5,240,881,708	2,223,494,497

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
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	2,283,542
1705				Tab 8	15,283,942	6,709,626	15,283,942	6,715,617
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	41,522,507
1714				Tab 8	226,650,534	85,462,589	226,650,534	85,571,532
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	26,622,949
1724		G-SG	SSGCH		74,351	29,271	74,351	29,271
1725		G-SG	SSGCT		-	-	-	-
1726				Tab 8	93,996,019	35,874,157	93,996,019	35,944,008
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	3,351,828
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	153,928
1737		G-DGU	SSGCT		44,655	19,264	44,655	19,264
1738				Tab 8	97,088,616	42,609,471	97,088,616	42,618,265
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	201,730
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	5,725,560

REVISED PROTOCOL Thirteen Month Average				JUNE 2008		DECEMBER 2009		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS		PRO FORMA RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
1878	303	Miscellaneous Intangible Plant						
1879		I-SITUS	S		2,360,397	890,552	2,199,816	887,969
1880		I-SG	SG		63,487,819	25,603,205	60,474,736	24,388,096
1881		PTD	SO		360,629,156	146,720,834	376,672,363	153,651,098
1882		P	SE		3,628,256	1,449,126	3,628,256	1,449,126
1883		CUST	CN		113,823,367	52,374,920	115,048,216	52,938,525
1884		P	SG		344,575	138,959	285,094	114,972
1885		I-DGP	SSGCT		-	-	-	-
1886				Tab 8	544,273,571	227,177,595	558,308,481	233,429,786
1887	303	Less Non-Utility Plant						
1888		I-SITUS	S		-	-	-	-
1889					544,273,571	227,177,595	558,308,481	233,429,786
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	653,441,650	270,807,139
1898								
1899		Summary of Intangible Plant by Factor						
1900		S			4,809,597	890,552	4,649,016	887,969
1901		DGP			-	-	-	-
1902		DGU			-	-	-	-
1903		SG			148,745,577	59,985,735	153,443,799	61,880,422
1904		SO			360,629,156	146,720,834	376,672,363	153,651,098
1905		CN			113,823,367	52,374,920	115,048,216	52,938,525
1906		SSGCT			-	-	-	-
1907		SSGCH			-	-	-	-
1908		SE			3,628,256	1,449,126	3,628,256	1,449,126
1909		Total Intangible Plant by Factor			631,635,953	261,421,166	653,441,650	270,807,139
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	61,573
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	20,242,095
1923								
1924		Total Electric Plant In Service		Tab 8	17,064,579,403	6,942,670,254	19,072,032,858	7,779,808,352

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						
1925	Summary of Electric Plant by Factor							
1926		S			5,464,219,915	2,255,882,435	5,733,321,911	2,391,405,749
1927		SE			274,843,764	109,772,609	462,447,599	184,701,588
1928		DGU			-	-	-	-
1929		DGP			-	-	-	-
1930		SG			9,952,914,199	4,013,785,718	11,547,568,473	4,656,873,805
1931		SO			619,976,094	252,235,317	633,972,997	258,608,427
1932		CN			139,150,606	64,029,048	139,155,150	64,031,139
1933		DEU			-	-	-	-
1934		SSGCH			569,794,615	224,319,046	510,989,961	201,168,593
1935		SSGCT			76,264,327	32,900,779	77,160,886	33,287,558
1936		Less Capital Leases			(32,584,118)	(10,254,698)	(32,584,118)	(10,268,507)
1937					<u>17,064,579,403</u>	<u>6,942,670,254</u>	<u>19,072,032,858</u>	<u>7,779,808,352</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	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)	(1,005)
1968				Tab 8	3,829,995	5,342,299	3,829,995	5,342,297
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				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

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	690,529,066	244,000,077
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)	(3,328,762)
2123	2283	Pen & Ben	PTD	SO	(20,008,719)	(8,140,484)	(20,008,719)	(8,161,899)
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)	(12,340,598)
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)	(4,764,024)
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)	(15,242,407)

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)	(856,872,762)	(345,557,450)
2223		P	SG		(915,407,340)	(369,163,125)	(927,950,414)	(374,221,464)
2224		P	SG		(503,757,330)	(203,153,964)	(539,941,582)	(217,746,257)
2225		P	SSGCH		(215,269,135)	(84,748,023)	(150,660,532)	(59,312,647)
2226				Tab 8	<u>(2,479,372,807)</u>	<u>(997,809,947)</u>	<u>(2,475,425,290)</u>	<u>(996,837,818)</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)	(147,436,138)	(59,457,668)
2238		P	SG		(27,743,242)	(11,188,224)	(28,632,921)	(11,547,011)
2239		P	SG		(54,622,223)	(22,027,910)	(59,508,947)	(23,998,616)
2240		P	SG		(9,215,616)	(3,716,450)	(12,547,644)	(5,060,182)
2241				Tab 8	<u>(235,819,755)</u>	<u>(95,100,786)</u>	<u>(248,125,650)</u>	<u>(100,063,476)</u>
2242								
2243	108OP	Other Production Plant - Accum Depr						
2244		P	S		-	-	-	-
2245		P	SG		(1,146,081)	(462,189)	(1,244,747)	(501,978)
2246		P	SG		-	-	-	-
2247		P	SG		(109,743,037)	(44,256,891)	(166,296,838)	(67,063,763)
2248		P	SSGCT		(16,873,706)	(7,279,394)	(19,355,944)	(8,350,242)
2249				Tab 8	<u>(127,762,825)</u>	<u>(51,998,473)</u>	<u>(186,897,528)</u>	<u>(75,915,983)</u>
2250								
2251	108EP	Experimental Plant - Accum Depr						
2252		P	SG		-	-	-	-
2253		P	SG		-	-	-	-
2254					-	-	-	-
2255					-	-	-	-
2256				Tab 8	<u>(2,842,955,388)</u>	<u>(1,144,909,206)</u>	<u>(2,910,448,468)</u>	<u>(1,172,817,277)</u>
2257								
2258								
2259		S			-	-	-	-
2260		DGP			-	-	-	-
2261		DGU			-	-	-	-
2262		SG			(2,610,812,546)	(1,052,881,789)	(2,740,431,992)	(1,105,154,387)
2263		SSGCH			(215,269,135)	(84,748,023)	(150,660,532)	(59,312,647)
2264		SSGCT			(16,873,706)	(7,279,394)	(19,355,944)	(8,350,242)
2265					<u>(2,842,955,388)</u>	<u>(1,144,909,206)</u>	<u>(2,910,448,468)</u>	<u>(1,172,817,277)</u>
2266								
2267								
2268	108TP	Transmission Plant Accumulated Depr						
2269		T	SG		(376,147,355)	(151,691,741)	(384,706,583)	(155,143,484)
2270		T	SG		(374,558,075)	(151,050,820)	(384,257,460)	(154,962,363)
2271		T	SG		(333,250,118)	(134,392,253)	(365,145,177)	(147,254,811)
2272				Tab 8	<u>(1,083,955,548)</u>	<u>(437,134,814)</u>	<u>(1,134,109,220)</u>	<u>(457,360,658)</u>

REVISED PROTOCOL Thirteen Month Average				JUNE 2008		DECEMBER 2009		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UTAH	PRO FORMA RESULTS 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)	(540,358,571)	(160,334,072)
2291				Tab 8	(434,967,076)	(122,484,104)	(540,358,571)	(160,334,072)
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				Tab 8	(1,863,725,601)	(641,427,069)	(1,969,117,095)	(679,277,036)
2345								
2346		Summary of Distribution Plant Depr by Factor						
2347		S			(1,863,725,601)	(641,427,069)	(1,969,117,095)	(679,277,036)
2348								
2349		Total Distribution Depreciation by Factor		Tab 8	(1,863,725,601)	(641,427,069)	(1,969,117,095)	(679,277,036)

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
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)	(1,490,498)	(7,757)
2432		I-DGP	SG		-	-	-	-
2433		I-DGU	SG		(307,541)	(124,024)	(310,662)	(125,283)
2434		P	SE		(979,622)	(391,261)	(1,221,039)	(487,683)
2435		I-SG	SG		(40,627,062)	(16,383,977)	(41,343,420)	(16,672,868)
2436		I-SG	SG		(11,514,977)	(4,643,730)	(13,431,265)	(5,416,526)
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)	(87,880,863)	(40,437,683)
2439		P	SSGCT		-	-	-	-
2440		P	SSGCH		(26,279)	(10,346)	(26,279)	(10,346)
2441		PTD	SO		(231,041,614)	(93,998,551)	(254,827,618)	(103,948,543)
2442				Tab 8	(370,974,945)	(154,482,099)	(403,487,863)	(168,298,865)
2443	111IP	Less Non-Utility Plant						
2444		NUTIL	OTH		-	-	-	-
2445					(370,974,945)	(154,482,099)	(403,487,863)	(168,298,865)
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)	(435,574,692)	(173,790,477)
2456								
2457								
2458								
2459								
2460		Summary of Amortization by Factor						
2461		S			(19,424,595)	(16,656)	(20,420,891)	(18,407)
2462		DGP			-	-	-	-
2463		DGU			-	-	-	-
2464		SE			(979,622)	(391,261)	(1,221,039)	(487,683)
2465		SO			(238,697,686)	(97,113,400)	(264,103,990)	(107,732,534)
2466		CN			(84,363,687)	(38,819,282)	(90,206,182)	(41,507,660)
2467		SSGCT			-	-	-	-
2468		SSGCH			(26,279)	(10,346)	(26,279)	(10,346)
2469		SG			(56,610,084)	(22,829,569)	(59,596,312)	(24,033,848)
2470		Less Capital Lease			-	-	-	-
2471		Total Provision For Amortization by Factor			(400,101,953)	(159,180,514)	(435,574,692)	(173,790,477)

3. REVENUE
ADJUSTMENTS

**Rocky Mountain Power
Utah General Rate Case, December 31, 2009
Revenue Adjustment Summary**

The following is an explanation of the procedures used to calculate pro forma revenues for the twelve months ending December 31, 2009. The Company used actual revenues for the twelve months ended June 30, 2008 as the starting point for the calculation of pro forma revenues. These actual revenues were adjusted using the normalizing and pro forma adjustments described below to calculate the revenues for the December 2009 test period. The following summary provides a brief explanation of the adjustments the Company utilized to calculate pro forma revenues.

3.1 Pro Forma Revenue

This adjustment begins with June 2008 general business revenues and adjusts to the pro forma level for the twelve months ending December 2009 based on forecasted loads.

3.2 Joint Use Revenue

During the twelve months ended June 2008, several entries related to joint use revenues were booked to the incorrect FERC accounts and/or locations. This adjustment corrects the accounting data to reflect proper account assignment and allocation factors.

3.3 Wheeling Revenue

The Company expects to receive additional revenues over June 2008 levels for the Malin-Indian Springs contract. In the base period, the Company experienced various wheeling revenue transactions that are not expected to occur in the twelve months ending December 2009. These transactions relate to various prior period adjustments and contract terminations.

3.4 Green Tag Revenue

A market for green tags or renewable energy credits is developing where the tag or "green" traits of qualifying power production facilities can be detached and sold separately from the power itself. These green tags or renewable energy credits may be applied to meet renewable portfolio standards in various states. Currently, California and Oregon have renewable portfolio standards that limit the Company's ability to sell green tags. This adjustment allocates the projected green tag sales for the twelve months ending December 2009 to the Company's other jurisdictions.

3.5 Clark Storage

The Clark Storage & Integration Agreement was terminated in December 2007. This adjustment removes the revenue credit from results of operations to reflect a normal level of ancillary service revenues.

3.6 SO2 Emission Allowances

The Environmental Protection Agency has established guidelines that govern the volume of sulfur di-oxide (SO₂) that can be emitted from power plants and granted the issuance of SO₂ emission allowances to cover each ton emitted. Plants that are not in compliance with EPA guidelines may purchase emission allowances from other companies that have excess allowances. The Utah Commission ruled in Docket No. 97-035-01 that all proceeds from the sale of these allowances should be amortized over four years. This adjustment replaces the sales from the base period with the annual amortization amount.

3.7 Revenue Correcting Adjustment

This adjustment corrects the allocation code assignment on several revenue transactions in unadjusted results of operations.

**Rocky Mountain Power
Utah General Rate Case, December 31, 2009
Revenue Adjustment Summary**

3.8 West Valley Reserve Revenue

The current GRID model for the Utah General Rate Case Docket No. 08-035-38 (twelve months ending December 2009) includes reserves that the Company will provide to the West Valley plant. This adjustment takes the expected West Valley generation level included in the GRID model and multiplies it by the OASIS reserve costs to calculate the expected revenue from the West Valley plant. This adjustment is included in the filing solely for the purposes described above and is not related to the West Valley Lease adjustment 5.3.

Rocky Mountain Power
 Normalized Results of Operations
 Tab 3 Adjustment Summary
 Twelve Months Ending Dec 31, 2009

		3.1	3.2	3.3	3.4	3.5	3.6
	Total Adjustments	Pro Forma Revenue	Joint Use Revenue	Wheeling Revenue	Green Tag Revenue	Clark Storage	SO2 Emission Allowances
1 Operating Revenues:							
2 General Business Revenues	18,565,487	18,565,487	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	4,237,567	-	(38,334)	3,857,750	2,121,815	(1,360,860)	-
6 Total Operating Revenues	22,803,053	18,565,487	(38,334)	3,857,750	2,121,815	(1,360,860)	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(218,701)	-	-	-	-	-	(218,701)
13 Transmission	-	-	-	-	-	-	-
14 Distribution	(316,851)	-	(316,851)	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19							
20 Total O&M Expenses	(535,552)	-	(316,851)	-	-	-	(218,701)
21							
22 Depreciation	-	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-	-
24 Taxes Other Than income	-	-	-	-	-	-	-
25 Income Taxes - Federal	8,468,273	6,895,553	92,947	1,289,793	715,084	(455,011)	(14,065)
26 Income Taxes - State	(941,597)	(1,139,049)	13,064	171,878	78,311	(60,562)	(329)
27 Income Taxes - Def Net	1,009,681	(14,325)	262	(113)	868	48	1,023,220
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-
29 Misc Revenue & Expense	(2,488,916)	-	-	-	-	-	(2,311,129)
30							
31 Total Operating Expenses:	5,511,889	5,742,179	(210,579)	1,461,558	794,263	(515,526)	(1,521,003)
32							
33 Operating Rev For Return:	17,291,164	12,823,307	172,245	2,396,193	1,327,553	(845,334)	1,521,003
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	123,258	98,413	(3,605)	24,989	13,564	(8,814)	(246)
45 Weatherization Loans	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	123,258	98,413	(3,605)	24,989	13,564	(8,814)	(246)
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	-	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-
53 Accum Def Income Tax	2,551,172	-	-	-	-	-	2,551,172
54 Unamortized ITC	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	(6,722,278)	-	-	-	-	-	(6,722,278)
58							
59 Total Rate Base Deductions	(4,171,106)	-	-	-	-	-	(4,171,106)
60							
61 Total Rate Base:	(4,047,848)	98,413	(3,605)	24,989	13,564	(8,814)	(4,171,352)
62							
63 Return on Rate Base	0.445%	0.324%	0.004%	0.061%	0.034%	-0.021%	0.047%
64							
65 Return on Equity	0.865%	0.629%	0.008%	0.118%	0.065%	-0.041%	0.091%
66							
67 TAX CALCULATION:							
68 Operating Revenue	25,827,521	18,565,487	278,517	3,857,750	2,121,815	(1,360,860)	2,529,829
69 Other Deductions							
70 Interest (AFUDC)							
71 Interest	(121,551)	2,955	(108)	750	407	(265)	(125,260)
72 Schedule "M" Additions	-	-	-	-	-	-	-
73 Schedule "M" Deductions	2,695,603	-	-	-	-	-	2,695,603
74 Income Before Tax	23,253,470	18,562,531	278,626	3,857,000	2,121,408	(1,360,595)	(40,514)
75							
76 State Income Taxes	(941,597)	(1,139,049)	13,064	171,878	78,311	(60,562)	(329)
77 Taxable Income	24,195,067	19,701,580	265,562	3,685,122	2,043,097	(1,300,033)	(40,185)
78							
79 Federal Income Taxes + Other	8,468,273	6,895,553	92,947	1,289,793	715,084	(455,011)	(14,065)
APPROXIMATE REVISED PROTOCOL PRICE CHANGE	(28,524,354)	(20,719,550)	(278,957)	(3,870,170)	(2,144,214)	1,365,328	(3,044,451)

Rocky Mountain Power
Normalized Results of Operations
Tab 3 Adjustment Summary
Twelve Months Ending Dec 31, 2009

	3.7 Revenue Correcting	3.8 West Valley Reserve Revenue
1 Operating Revenues:		
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	(483,569)	140,764
6 Total Operating Revenues	(483,569)	140,764
7		
8 Operating Expenses:		
9 Steam Production	-	-
10 Nuclear Production	-	-
11 Hydro Production	-	-
12 Other Power Supply	-	-
13 Transmission	-	-
14 Distribution	-	-
15 Customer Accounting	-	-
16 Customer Service & Info	-	-
17 Sales	-	-
18 Administrative & General	-	-
19		
20 Total O&M Expenses	-	-
21		
22 Depreciation	-	-
23 Amortization	-	-
24 Taxes Other Than Income	-	-
25 Income Taxes - Federal	(102,993)	46,966
26 Income Taxes - State	(11,456)	6,546
27 Income Taxes - Def Net	(280)	-
28 Investment Tax Credit Adj.	-	-
29 Misc Revenue & Expense	(177,788)	-
30		
31 Total Operating Expenses:	(292,516)	53,513
32		
33 Operating Rev For Return:	(191,053)	87,251
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	(1,957)	915
45 Weatherization Loans	-	-
46 Misc Rate Base	-	-
47		
48 Total Electric Plant:	(1,957)	915
49		
50 Rate Base Deductions:		
51 Accum Prov For Deprec	-	-
52 Accum Prov For Amort	-	-
53 Accum Def Income Tax	-	-
54 Unamortized ITC	-	-
55 Customer Adv For Const	-	-
56 Customer Service Deposits	-	-
57 Misc Rate Base Deductions	-	-
58		
59 Total Rate Base Deductions	-	-
60		
61 Total Rate Base:	(1,957)	915
62		
63 Return on Rate Base	-0.005%	0.002%
64		
65 Return on Equity	-0.009%	0.004%
66		
67 TAX CALCULATION:		
68 Operating Revenue	(305,781)	140,764
69 Other Deductions		
70 Interest (AFUDC)		
71 Interest	(59)	27
72 Schedule "M" Additions	-	-
73 Schedule "M" Deductions	-	-
74 Income Before Tax	(305,722)	140,736
75		
76 State Income Taxes	(11,456)	6,546
77 Taxable Income	(294,267)	134,190
78		
79 Federal Income Taxes + Other	(102,993)	46,966
APPROXIMATE REVISED PROTOCOL PRICE CHANGE	308,580	(140,921)

	<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:							
<i>Utah Only</i>							
Residential	440	3	(2,476,490)	UT	100.000%	(2,476,490)	
Commercial	442	3	48,363,429	UT	100.000%	48,363,429	
Industrial	442	3	(29,649,076)	UT	100.000%	(29,649,076)	
Special Contracts	442	3	599,233	UT	100.000%	599,233	
Public Street & Hwy	444	3	1,970,685	UT	100.000%	1,970,685	
Other Sales to Public Auth	445	3	(242,295)	UT	100.000%	(242,295)	
			<u>18,565,487</u>			<u>18,565,487</u>	3.1.1
Adjustment to Revenue:							
<i>All States Other Than Utah</i>							
Residential	440	3	(19,212,913)	Situs	0.000%	-	
Commercial/Industrial	442	3	73,418,254	Situs	0.000%	-	
Public Street & Hwy	444	3	(329,287)	Situs	0.000%	-	
			<u>53,876,054</u>			<u>-</u>	3.1.3

Description of Adjustment:

This adjustment begins with June 2008 general business revenues and adjusts to the pro forma level for the twelve months ending December 2009 based on forecasted loads.

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Summary of Revenue Adjustments (\$000)
 Historical Test Period 12 Months Ended June 2008
 Forecast Test Period 12 Months Ending December 2009

	A	B	C	D	E	F	G	H	I	J	K
	Total Revenue ¹	Normalizing Adjustments ²	Temperature Normalization	Total Type 1 Adjustments	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change ³	Total Type 2 Adjusted Revenue	Type 3 Pro Forma Price Change ⁴	Total Type 3 Adjusted Actual Rev	Type 3 Forecast Units Change ⁵	Total Utah Forecast Revenue
Residential	\$546,294	(\$711)	(\$19,382)	(\$20,094)	\$526,200	\$7	\$526,207	\$15,568	\$541,775	\$2,043	\$543,817
Commercial	\$482,637	\$16	(\$1,666)	(\$1,650)	\$480,987	\$41	\$481,028	\$14,142	\$495,171	\$35,830	\$531,000
Industrial ⁶	\$274,920	(\$73)	\$0	(\$73)	\$274,847	(\$29)	\$274,819	\$8,120	\$282,938	(\$37,667)	\$245,271
Situs Contracts	\$79,833	(\$2,245)	\$0	(\$2,245)	\$77,589	\$1,389	\$78,978	\$3,130	\$82,108	(\$1,675)	\$80,433
Public St & Hwy	\$10,437	\$41	\$0	\$41	\$10,478	\$1	\$10,480	\$310	\$10,789	\$1,619	\$12,408
Other Sales Pub Auth	\$18,127	(\$55)	\$0	(\$55)	\$18,072	\$67	\$18,139	\$537	\$18,676	(\$791)	\$17,885
Interdepartmental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Utah	\$1,412,249	(\$3,027)	(\$21,049)	(\$24,075)	\$1,388,173	\$1,477	\$1,389,651	\$41,806	\$1,431,457	(\$642)	\$1,430,814
Source / Formula	305 Report	Table 3	Table 3	B + C	A + D	Table 3	E + F	Table 3	G+H	Table 3	I+J

1. Lighting, security lighting, and traffic signal revenues included as booked.
 2. Includes the removal of merger credit, Blue Sky and Cool Keeper revenues, normalization and pass-through revenues of special contracts and out of period adjustments.
 3. Type 2 adjustment includes annualization of the changes in rates and the adjustment made to reconcile booked revenue with blocking revenue.
 4. Due to the final price changes from Docket 07-035-93 and price changes on January 1, 2009 for special contracts.
 5. Due to the differences between actual and forecast.
 6. Includes Irrigation.

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Summary of Energy Adjustments (MWh)
 Historical Test Period 12 Months Ended June 2008
 Forecast Test Period 12 Months Ending December 2009

	A	B	C	D	E
	Total Actual MWhs	Normalization Adjustment MWhs ²	Total Adjusted Actual MWhs	Forecast Adjustment MWhs ³	Total Utah Forecast MWhs
Residential	6,614,151	(233,532)	6,380,620	29,006	6,409,626
Commercial	7,455,091	(35,100)	7,419,991	546,940	7,966,931
Industrial ¹	5,680,260	10,768	5,691,029	(816,699)	4,874,330
Situs Contracts	2,422,460	(15,730)	2,406,730	(53,627)	2,353,103
Public St & Hwy	75,179	923	76,102	12,318	88,420
Other Sales Pub Auth	447,698	(1,233)	446,465	(15,635)	430,830
Interdepartmental	-	-	-	-	-
Total Utah	22,694,841	(273,903)	22,420,937	(297,697)	22,123,240
Source / Formula	305 Report	Table 2	A+B	Table 2	C+D

¹ Includes Irrigation.

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

³ Differences between adjusted actual and forecast.

Rocky Mountain Power
Utah General Rate Case - December 2009
12 months ending December 31, 2009
All States Other Than Utah

	Residential 440	Commercial/Industrial 442	Public Street & Hwy 444	TOTAL REVENUE
Unadjusted Revenue				
Oregon	496,916,011	491,254,883	5,202,763	993,373,657
Washington	109,078,705	136,217,732	1,140,884	246,437,321
California	42,729,194	40,094,179	359,752	83,183,125
Idaho	57,553,867	135,628,324	371,750	193,553,941
Wyoming	82,147,618	360,788,708	2,146,747	445,083,073
TOTAL	788,425,394	1,163,983,827	9,221,896	1,961,631,117

	Residential 440	Commercial/Industrial 442	Public Street & Hwy 444	TOTAL REVENUE
Pro Forma Revenue				
Oregon	478,085,373	473,346,016	4,991,919	956,423,308
Washington	110,476,123	144,385,439	1,087,466	255,949,028
California	42,361,988	42,784,743	359,892	85,506,623
Idaho	56,587,795	143,550,445	477,981	200,616,221
Wyoming	81,701,202	433,335,438	1,975,351	517,011,991
TOTAL	769,212,481	1,237,402,081	8,892,609	2,015,507,171

	Residential 440	Commercial/Industrial 442	Public Street & Hwy 444	TOTAL REVENUE
Ajdustment to Revenue				
Oregon	(18,830,638)	(17,908,867)	(210,844)	(36,950,349)
Washington	1,397,418	8,167,707	(53,418)	9,511,707
California	(367,206)	2,690,564	140	2,323,498
Idaho	(966,072)	7,922,121	106,231	7,062,280
Wyoming	(446,416)	72,546,730	(171,396)	71,928,918
TOTAL	(19,212,913)	73,418,254	(329,287)	53,876,054
	Ref 3.1	Ref 3.1	Ref 3.1	Ref 3.1

	<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:							
Rent of Electric Property	454	1	255	SG	40.328%	103	
Rent of Electric Property	454	1	74,363	OR	0.000%	-	
Rent of Electric Property	454	1	1,000	WA	0.000%	-	
Rent of Electric Property	454	1	1,733	WYP	0.000%	-	
Rent of Electric Property	454	1	23,528	CA	0.000%	-	
Other Electric Revenues	456	1	(95,311)	SG	40.328%	(38,437)	
Other Electric Revenues	456	1	(487,315)	OR	0.000%	-	
Other Electric Revenues	456	1	(97,043)	WA	0.000%	-	
Other Electric Revenues	456	1	(2,896)	WYP	0.000%	-	
Other Electric Revenues	456	1	(19,506)	CA	0.000%	-	
Non-Utility Revenues	415	1	601,192	NUTIL	0.000%	-	
			<u>-</u>			<u>(38,334)</u>	3.2.1
Adjustment to Expense:							
Non-Utility Expense	416	1	601,192	NUTIL	0.000%	-	
Distribution Maintenance	593	1	28,363	OR	0.000%	-	
Distribution Maintenance	593	1	574	UT	100.000%	574	
Distribution Maintenance	593	1	5,982	WYP	0.000%	-	
Distribution Maintenance	593	1	47,403	CA	0.000%	-	
Distribution Maintenance	598	1	(683,514)	SNPD	47.198%	(322,607)	
			<u>-</u>			<u>(322,033)</u>	3.2.2

Description of Adjustment:

In the twelve months ended June 2008, several entries related to joint use revenues were booked to the incorrect FERC accounts and/or locations. This adjustment corrects the accounting data to reflect proper account assignment and allocation factors.

Adjustment to Joint Use Accommodation Revenues for the six months ended December 31, 2007. All joint use accommodation revenues were posted to FERC 456. These revenues should have been split between 456 and 415 based on the where the corresponding expenses were recorded.
 *Note: Up until November 2007 joint use accommodation revenues were being posted to FERC 454. In November 2007, these revenues were transferred to FERC 456. Adjustment #1 reflects this change.

FERC Account	Location	Factor	Six Months Ended 12/31/07	Adjustment #1	Adjustment #2	Adjustment #3	Total Adjustment	Adjusted Six Months Ended 12/31/07
454		1 SG	(255)	255			255	-
454	108000	OR	(72,617)	72,617			72,617	-
454	122000	OR	(1,746)	1,746			1,746	-
454	246000	WA	(1,000)	1,000			1,000	-
454	575000	WYP	(1,733)	1,733			1,733	-
454	651000	CA	(23,528)	23,528			23,528	-
456	1 SG		95,311	(255)	(95,056)		(95,311)	-
456	2835	OR	-	-	-	(10,366)	(10,366)	(10,366)
456	5003	UT	319	-	(319)		(319)	-
456	5404	UT	255	-	(255)	574	319	574
456	103000	OR	-	-	-	(607)	(607)	(607)
456	105000	OR	-	-	-	17,192	17,192	17,192
456	108000	OR	141,153	(72,617)	(68,536)	7,277	(133,876)	7,277
456	113000	OR	55,741	-	(55,741)	1,868	(53,873)	1,868
456	122000	OR	298,573	(1,746)	(296,827)	255	(298,318)	255
456	126000	OR	319	-	(319)	319	-	319
456	128000	OR	2,951	-	(2,951)	5,953	3,002	5,953
456	132000	OR	574	-	(574)	319	(255)	319
456	133000	OR	2,079	-	(2,079)	2,623	544	2,623
456	134000	OR	14,289	-	(14,289)	2,531	(11,758)	2,531
456	136000	OR	-	-	-	1,000	1,000	1,000
456	240000	WA	38,052	-	(38,052)		(38,052)	-
456	246000	WA	58,991	(1,000)	(57,991)		(58,991)	-
456	563000	WYP	1,500	-	(1,500)	255	(1,245)	255
456	567300	WYP	-	-	-	(233)	(233)	(233)
456	572000	WYP	255	-	(255)		(255)	-
456	575000	WYP	5,960	(1,733)	(4,227)	5,960	-	5,960
456	576000	WYP	1,163	-	(1,163)		(1,163)	-
456	651000	CA	58,373	(23,528)	(34,845)	20,908	(37,465)	20,908
456	655000	CA	6,963	-	(6,963)	20,788	13,825	20,788
456	656100	CA	1,573	-	(1,573)	5,707	4,134	5,707
415	105000	NUTIL				(0)	(0)	(0)
415	108000	NUTIL				9,163	9,163	9,163
415	122000	NUTIL				19,156	19,156	19,156
415	133000	NUTIL				1,447	1,447	1,447
415	134000	NUTIL				7,021	7,021	7,021
415	240000	NUTIL				207,358	207,358	207,358
415	246000	NUTIL				172,427	172,427	172,427
415	576000	NUTIL				1,163	1,163	1,163
415	655000	NUTIL				55,660	55,660	55,660
415	656100	NUTIL				127,797	127,797	127,797
			683,514	0	(683,514)	683,514	(0)	683,514

Acct.	Factor	Amount	Ref. Page
454	SG	255	3.2
454	OR	74,363	3.2
454	WA	1,000	3.2
454	WYP	1,733	3.2
454	CA	23,528	3.2
456	SG	(95,311)	3.2
456	OR	(487,315)	3.2
456	WA	(97,043)	3.2
456	WYP	(2,896)	3.2
456	CA	(19,506)	3.2
415	NUTIL	601,192	3.2
		-	3.2

Rocky Mountain Power
Utah General Rate Case - December 2009
Joint Use Revenue Correction
Adjustment to 2007 Joint Use Reimbursements

Each month-end an entry is posted to transfer joint use reimbursements from an expense account to a revenue account. This reclass entry should have cleared out on the same FERC account and location as the original charge, but instead was posted at a high level, leaving offsetting balances in FERC 416, 593 and 598.

FERC Account	Factor	Location	Six Months Ended 12/31/07	Adjustment	Adjusted Six Months Ended 12/31/07
416	NUTIL	105000	0	(0)	-
416	NUTIL	108000	(9,163)	9,163	-
416	NUTIL	122000	(19,156)	19,156	-
416	NUTIL	133000	(1,447)	1,447	-
416	NUTIL	134000	(7,021)	7,021	-
416	NUTIL	240000	(207,358)	207,358	-
416	NUTIL	246000	(172,427)	172,427	-
416	NUTIL	576000	(1,163)	1,163	-
416	NUTIL	655000	(55,660)	55,660	-
416	NUTIL	656100	(127,797)	127,797	-
593	OR	2835	10,366	(10,366)	-
593	UT	5404	(574)	574	-
593	OR	103000	607	(607)	-
593	OR	105000	(17,192)	17,192	-
593	OR	108000	(7,277)	7,277	-
593	OR	113000	(1,868)	1,868	-
593	OR	122000	(255)	255	-
593	OR	126000	(319)	319	-
593	OR	128000	(5,953)	5,953	-
593	OR	132000	(319)	319	-
593	OR	133000	(2,623)	2,623	-
593	OR	134000	(2,531)	2,531	-
593	OR	136000	(1,000)	1,000	-
593	WYP	563000	(255)	255	-
593	WYP	567300	233	(233)	-
593	WYP	575000	(5,960)	5,960	-
593	CA	651000	(20,908)	20,908	-
593	CA	655000	(20,788)	20,788	-
593	CA	656100	(5,707)	5,707	-
598	SNPD	90	683,514	(683,514)	-
			\$ -	\$ -	\$ -

Summary of Adjustment			Ref. Page
Acct.	Factor	Amount	
416	NUTIL	601,192	3.2
593	OR	28,363	3.2
593	UT	574	3.2
593	WYP	5,982	3.2
593	CA	47,403	3.2
598	SNPD	(683,514)	3.2
		\$ -	3.2

	<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	1	(346,606)	SG	40.328%	(139,778)	3.3.2
Other Electric Revenues	456	2	245,315	SG	40.328%	98,930	3.3.2
Other Electric Revenues	456	3	9,745,915	SG	40.328%	3,930,308	3.3.2
Other Electric Revenues	456	3	(79,391)	SE	39.940%	(31,709)	3.3.2
			<u>9,565,233</u>			<u>3,857,750</u>	

Adjustment Detail:			
Actual Wheeling Revenues		66,143,633	3.3.1
Total Adjustments		<u>9,565,233</u>	3.3.2
Normalized Wheeling Revenues		<u>75,708,865</u>	3.3.2

Description of Adjustment:

The Company expects to receive additional revenues over June 2008 levels for the Malin-Indian Springs contract. In the base period, the Company experienced various wheeling revenue transactions that are not expected to occur in the twelve months ending December 2009. These transactions relate to various prior period adjustments and contract terminations.

Customer	Post Merger Pt to Pt 301912	Pre-Merger Wheeling 301916	Pre-Merger Wheeling 301917	Oth El Rev+Trms/C&T 301970	Ancillary 302802	Use of Facilities 302901	Non Firm Wheeling 301922	ST Firm Wheeling 301926	Total
BPA		(4,800,740)							(4,800,740)
WAPA Folom		(1,000)							(1,000)
Powder River Energy Corp						(179)			(179)
South Columbia Basin Irrigation District						(3,510)			(3,510)
Cowlitz County PUD		(93,948)							(93,948)
Basin Electric Network	(384,319)			(17,256)	(6,063)		(142,204)	(506,250)	(549,842)
Black Hills - Pt to Pt	(2,241,386)			(206,427)	(205,248)	(1,170,597)	(1,36,457)	(2,884,094)	(3,544,847)
Bonneville Power Administration	(795,343)						(11,666)		(11,666)
Carajil							(4,989,668)	(807,921)	(4,989,668)
Conoco							(2,272)		(2,272)
Consolidation									
Coral Power				(1,057,145)	(463,304)		(21,170)	(1,44,650)	(509,133)
Deseret Generation and Trans.								(6,356)	(6,356)
Fall River									
Flathead Electric									
SeaWest Windpower	(13,896)			(590)	(30,724)				(45,250)
Idaho Power Company									
Mongan Stanley	(911,250)						(80,108)	(911,250)	(3,259,634)
PG&E							(1,232,677)	(4,888)	(1,237,565)
Portland General Electric									
Powerex									
Iberrdolla (PPM)	(1,609,875)			(195)	(60)		(2,555,370)	(1,063,691)	(5,228,209)
Public Service Company of Colorado	(1,507,781)			(247,939)	(87,114)		(2,714,387)		(4,557,230)
Rainbow Energy Marketing									
Sempra Energy Trading Corp									
Sierra Pacific Power									
State of South Dakota	(87,200)								
TransAlta Energy									
Tri-State Generation and Trans.									
UAMPS		(105,483)							(829)
Utah Municipal Power Agency				(192,480)	(138,943)				(7,956,612)
Warm Springs				(7,625,188)					(2,396,988)
WAPA	(118,700)			(2,289,646)	(36,000)				(119,700)
San Diego Gas and Electric	(52,730)								(47,218)
Southern Calif Edison Com Direct									
WAPA									
US Bureau of Reclamation									
PP&L Montana									
Moon Lake Electric Association									
Eugene Water & Electric Board									
Weyerhaeuser Company									
Sempra Energy Solutions									
Seattle City Light									
Beal Energy									
integy									
Calgroup Energy									
JPM Ventures Energy									
Municipal Energy Agency of Nebraska									
Nevada									
Highland									
Actuals and Adjustments	(155,642)	9,353							(140)
Actual Totals	(6,608,162)	(5,008,234)	(41,502)	(1,840,321)	(1,964,829)	(12,391,345)	(16,075,391)	(5,395,951)	(66,143,633)

Customer	Post Merger Pt to Pt 301912	Pre-Merger Wheeling 301916	Pre-Merger Wheeling 301917	Chg El Rev-Transm/C&T 301970	Ancillary 302902	Use of Facilities 302901	Non Firm Wheeling 301922	ST Firm Wheeling 301926	Total
Incremental Adjustment:									
1	Reverse lease revenue: Main - July to December 2007	-	-	-	-	237,500	-	-	237,500
3	Estimate Usage for Main to Indian Springs	-	-	-	-	(10,000,000)	-	-	(10,000,000)
3	Adjust for 2008 budget	-	-	-	-	-	79,391	414,403	493,794
1	Reverse settlements with UAMPS	-	-	-	-	-	-	-	-
1	Deseret settlement estimates	-	-	-	-	-	-	-	-
1	Black Hills @ 50 mw per year: reverse adjustment to increase revenues for January to June 2007	334,125	-	-	-	-	-	-	334,125
1	Reverse primary delivery and distribution refunds & charges: BPA	-	-	-	-	-	-	-	-
3	Primary Delivery & Distribution Charges: BPA Yakima and Cow Creek for year	-	-	-	164,354	-	-	-	164,354
1	Reverse WAPA primary delivery refunds and charges	-	-	-	(261,628)	-	-	-	(261,628)
3	Primary Delivery Charges WAPA	-	-	-	23,810	-	-	-	23,810
1	Reverse Iberdrola unreserved use charges and refunds	-	-	-	(35,715)	-	-	-	(35,715)
1	Annualize BPA Network Contract - Clark	(175,682)	-	-	-	-	-	-	(175,682)
2	Estimate decrease in network revenues for LRS	(245,315)	-	-	-	-	-	-	(245,315)
3	Intermountain Renewables (11 mw pt-to-pt. Start: Sept. 2008.	100,000	-	-	-	-	-	-	100,000
3	Intermountain Renewables (11 mw pt-to-pt. Start: Sept. 2008.	(200,475)	-	-	-	-	-	-	(200,475)
	Test Period Incremental Adjustments	(187,347)	-	-	(108,179)	(9,762,500)	79,391	414,403	(9,565,233)
	Accum Test Period Totals	(8,795,510)	(5,008,234)	(15,765,489)	(1,840,321)	(22,153,845)	(16,000,000)	(4,971,446)	(75,708,865)
1	Type 1 adjustments (Normalize for out of period and one-time adj's)	158,443	-	-	-	-	-	-	158,443
2	Type 2 adjustments (Annualize changes that occur during the test period)	(245,315)	-	-	-	-	-	-	(245,315)
3	Type 3 adjustments (Profforma known and measurable changes)	(100,475)	-	-	(287,343)	(9,762,500)	79,391	414,403	(9,868,524)
	Total	(187,347)	-	-	(108,179)	(9,762,500)	79,391	414,403	(9,565,233)

	<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	1	1,028,903	SG	40.328%	414,933	3.4.1
Other Electric Revenues	456	1	(64,675)	CA	0.000%	-	3.4.1
Other Electric Revenues	456	1	<u>(964,228)</u>	OR	0.000%	<u>-</u>	3.4.1
			<u>-</u>			<u>414,933</u>	
Other Electric Revenues	456	3	(5,700)	SG	40.328%	(2,299)	3.4.1
Other Electric Revenues	456	3	(740,656)	SG	40.328%	(298,690)	3.4.1
Other Electric Revenues	456	3	3,535,676	SG	40.328%	1,425,859	3.4.1
Other Electric Revenues	456	3	1,443,205	SG	40.328%	582,012	3.4.1
Other Electric Revenues	456	3	(90,718)	CA	0.000%	-	3.4.1
Other Electric Revenues	456	3	<u>(1,352,487)</u>	OR	0.000%	<u>-</u>	3.4.1
			<u>2,789,320</u>			<u>1,706,882</u>	

Description of Adjustment:

A market for green tags or renewable energy credits is developing where the tag or "green" traits of qualifying power production facilities can be detached and sold separately from the power itself. These green tags or renewable energy credits may be applied to meet renewable portfolio standards in various states. Currently, California and Oregon have renewable portfolio standards that limit the Company's ability to sell green tags. This adjustment allocates the projected green tag sales for the twelve months ending December 2009 to the Company's other jurisdictions.

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

Salt River Project Adjustment

June 2008 Sales	2,086,200
December 2009 Sales (219,000 MWh @ \$9.50)	2,080,500
Incremental Adjustment	(5,700) Ref 3.4

Blundell Adjustment

June 2008 Sales	740,656
December 2009 Sales (Contract expires 12/31/08)	-
Incremental Adjustment	(740,656) Ref 3.4

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	45,957	685,152	199,343	411,041	1,015,633	154,314	9,249
Adjustment for RPS	1 SG	1,029,793	18,775	279,910	81,439	167,925	414,923	63,043	3,779
Adjustment for RPS	1 Situs	(1,029,793)	(64,732)	(965,062)					
REC Revenues		2,520,688	-	-	280,782	578,966	1,430,556	217,357	13,028
		Ref 3.4	Ref 3.4	Ref 3.4					

December 2009 Incremental Sales - (Ref #3.4.2 for details)

Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC
December 2009 Sales	3 SG	3,534,159	64,434	960,625	279,491	576,304	1,423,979	216,358	12,968
Adjustment for RPS	3 SG	1,443,833	26,324	392,450	114,182	235,441	581,748	88,390	5,298
Adjustment for RPS	3 Situs	(1,443,833)	(90,758)	(1,353,075)					
REC Revenues		3,534,159	-	-	393,673	811,745	2,005,727	304,748	18,266
		Ref 3.4.2	Ref 3.4	Ref 3.4					

Green Tag Revenue Summary

Salt River Project	2,080,500
Blundell	-
Wind	6,054,847
Total Green Tag Revenue December 2009	8,135,347

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Green Tag Revenues
 Wind Revenue Calculation

Wind Generation - MWh - from GRID

Foot Creek I	103,097	Ref 5.1.9
Glenrock Wind	323,799	Ref 5.1.9
Glenrock III Wind	124,409	Ref 5.1.9
Goodnoe Wind	280,244	Ref 5.1.9
High Plains Wind	76,109	Ref 5.1.9
Leaning Juniper 1	307,253	Ref 5.1.9
Marengo I	399,158	Ref 5.1.9
Marengo II	187,502	Ref 5.1.9
Rolling Hills Wind	292,594	Ref 5.1.9
Seven Mile Wind	349,596	Ref 5.1.9
Seven Mile II Wind	68,862	Ref 5.1.9
Total Wind Generation - MWh	<u>2,512,622</u>	

Qualified Facilities & Purchased Power - MWh - from GRID

Rock River I	142,638	Ref 5.1.7
Mountain Wind 1 QF	185,366	Ref 5.1.8
Mountain Wind 2 QF	242,777	Ref 5.1.8
Wolverine Creek	165,539	Ref 5.1.8
Total QF & Purchased Power - MWh	<u>736,320</u>	

Total Renewable Energy Credits - MWh	<u><u>3,248,942</u></u>	
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Renewable Energy Credits Allocation

ID/UT/WA/WY/FERC - SG Factor Allocated Portion	71.01%	
MWh Available for Sale	2,307,186	
Percent of Available MWh Sold	75%	
Total MWh Sold	1,730,390	
Sales Price per MWh Sold	\$ 3.50	
Total Adjusted Green Tag Revenue from Wind - Dec 2009	<u><u>\$ 6,056,364</u></u>	Ref 3.4.1

Incremental Change

Total Adjusted Green Tag Revenue from Wind - June 2008	\$ 2,520,688	
Incremental Change	<u><u>\$ 3,535,676</u></u>	Ref 3.4.1

	<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 Revenue	456	1	(3,374,501)	SG	40.328%	(1,360,860)	3.5.1

Description of Adjustment:

The Clark Storage & Integration Agreement was terminated in December 2007. This adjustment removes the revenue credit from results of operations to reflect a normal level of ancillary service revenues.

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Remove Clark Storage & Integration Revenues

Seq Title	Jul 2007	Aug 2007	Sept 2007	Oct 2007	Nov 2007	Dec 2007	Jan 2008	Total
Clark Dispatch Serv	63,431	63,431	63,431	63,431	63,431	63,431	14,323	394,908
Clark Load Following	333,857	338,062	340,467	341,788	346,931	342,590	69,628	2,113,323
Clark Gen Reserv Cap	149,915	165,146	159,658	150,827	135,185	104,200	1,338	866,270
Sub-Total	547,203	566,639	563,556	556,046	545,546	510,221	85,289	3,374,501

Ref 3.5

	<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:							
Gain From Sale of Allowances	4118	3	6,907,977	SE	39.940%	2,759,046	3.6.1
Allowed Gain From Sale of Allowances	4118	3	<u>(12,694,478)</u>	SE	39.940%	<u>(5,070,175)</u>	3.6.1
			<u>(5,786,501)</u>			<u>(2,311,129)</u>	
Adjustment to Rate Base:							
Accumulated Deferred Income Taxes	190	3	6,387,510	SE	39.940%	2,551,172	3.6.1
Regulatory Deferred Sales	25398	3	<u>(16,830,940)</u>	SE	39.940%	<u>(6,722,278)</u>	3.6.1
			<u>(10,443,430)</u>			<u>(4,171,106)</u>	
Adjustment to Taxes:							
Schedule M Addition	SCHMAT	3	6,907,977	SE	39.940%	2,759,046	3.6.1
Schedule M Deduction	SCHMDT	3	12,694,478	SE	39.940%	5,070,175	3.6.1
DIT Expense	41010	3	4,817,682	SE	39.940%	1,924,182	3.6.1
DIT Expense	41110	3	(2,621,646)	SE	39.940%	(1,047,086)	3.6.1

Description of Adjustment:

The Environmental Protection Agency has established guidelines that govern the volume of sulfur di-oxide (SO2) that can be emitted from power plants and granted the issuance of SO2 emission allowances to cover each ton emitted. Plants that are not in compliance with EPA guidelines may purchase emission allowances from other companies that have excess allowances. The Utah Commission ruled in Docket No. 97-035-01 that all proceeds from the sale of these allowances should be amortized over four years. This adjustment replaces the sales from the base period with the annual amortization amount.

	<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	1	(175,674)	UT	100.000%	(175,674)	3.7.1
Other Electric Revenues	456	1	175,674	SG	40.328%	70,845	3.7.1
Other Electric Revenues	456	1	939,156	OR	0.000%	-	3.7.1
Other Electric Revenues	456	1	(939,156)	SG	40.328%	(378,741)	3.7.1
Gains on Property Sales	421	1	(436,989)	SO	40.792%	(178,255)	3.7.1
Gains on Property Sales	421	1	436,989	OR	0.000%	-	3.7.1
			-			(661,824)	

Description of Adjustment:

This adjustment corrects the allocation code assignment on several revenue transactions in unadjusted results of operations.

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Revenue Correcting Entries

Major Acct	Primary Account	Primary Acct Name	Allocation	GL Account Number	Year	Month	Profit Center	FERC Location Code	JAM Model Actuals	Problem	Correction	Current Revised Protocol Allocation	Proposed Revised Protocol Allocation	Transaction Relates to:
456	4562300	MISC OTHER REV	OR	301915	2007	07	1196	108	(898,932)	Tax Code Issue	Correction	OR	SG	Net Power Costs
456	4562300	MISC OTHER REV	OR	301915	2007	09	1192	108	(40,224)	Tax Code Issue	Correction	OR	SG	Power Delivery Revenue
456	4562300	MISC OTHER REV	UT	301900	2007	10	1066	109	1,916	Tax Code Issue	Correction	UT	SG	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2007	10	1070	109	10,175	Tax Code Issue	Correction	UT	SG	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2007	12	1070	109	16,952	Tax Code Issue	Correction	UT	SG	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	04	1066	109	73	Tax Code Issue	Correction	UT	SG	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	04	1734	109	624	Tax Code Issue	Correction	UT	SG	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	05	1066	109	27	Tax Code Issue	Correction	UT	SG	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	05	1070	109	73,707	Tax Code Issue	Correction	UT	SG	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	06	1070	109	72,198	Tax Code Issue	Correction	UT	SG	Oil, Gas Gravel Royalties
421	4211000	Gain on Disposition of Property	SO	554000	2008	01	1812	90	201,965	Tax Code Issue	Correction	SO	OR	Property Sale Allocation
421	4211000	Gain on Disposition of Property	SO	554000	2008	03	1734	95	87,054	Tax Code Issue	Correction	SO	OR	Property Sale Allocation
421	4211000	Gain on Disposition of Property	SO	554000	2008	04	1734	95	147,971	Tax Code Issue	Correction	SO	OR	Property Sale Allocation

Major Acct Center	Profit Center	Transaction Relates to:	Current Revised Protocol Allocation	Proposed Revised Protocol Allocation	Total
456	1066	Oil, Gas Gravel Royalties	UT	SG	2,017
	1070	Oil, Gas Gravel Royalties	UT	SG	173,032
	1734	Oil, Gas Gravel Royalties	UT	SG	624
	1192	Power Delivery Revenue	OR	SG	(40,224)
	1196	Net Power Costs	OR	SG	(898,932)
421	1812	Property Sale Allocation	SO	OR	201,965
	1734	Property Sale Allocation	SO	OR	235,024

	<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	349,049	SG	40.328%	140,763	3.8.1

Description of Adjustment:

The current GRID model for the Utah General Rate Case Docket No. 08-035-38 (twelve months ending December 2009) includes reserves that the Company will provide to the West Valley plant. This adjustment takes the expected West Valley generation level included in the GRID model and multiplies it by the OASIS reserve costs to calculate the expected revenue from the West Valley plant. This adjustment is included in the filing solely for the purposes described above and is not related to the West Valley Lease adjustment No. 5.3.

Monthly Average Generation (GRID Input)

Month	Total MWh	HLH	LLH	Tarriff Rate	Pro Forma Revenues
1	20,357	15,207	5,151	0.746 \$	15,186
2	15,221	12,877	2,344	0.746	11,355
3	20,330	15,623	4,707	0.746	15,166
4	27,750	22,313	5,437	0.746	20,701
5	39,586	30,889	8,697	0.746	29,531
6	43,302	33,436	9,866	0.746	32,303
7	65,531	48,494	17,037	0.746	48,886
8	63,194	49,294	13,900	0.746	47,143
9	54,509	38,495	16,015	0.746	40,664
10	38,169	30,703	7,466	0.746	28,474
11	38,511	30,056	8,455	0.746	28,729
12	41,436	31,581	9,855	0.746	30,911
	467,894	358,966	108,928		\$ 349,049

Ref 3.8

Rocky Mountain Power
Utah General Rate Case, December 31, 2009
Operation & Maintenance Summary

The following is an explanation of the procedures used to calculate operation & maintenance (O&M) expenses for the twelve months ending December 31, 2009. The Company's June 2008 actual O&M expenses were the basis for the test period O&M expenses. These actual expenses were adjusted for various normalizing items including labor costs, non-labor operation and maintenance, and inflation to reflect the appropriate level of on-going costs that the Company expects to incur during the December 2009 test period. The following adjustments are included in the December 2009 test period results.

- 4.1 Miscellaneous General Expense**
This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts.
- 4.2 Remove Non-Recurring Entries**
A variety of accounting entries were made to expense accounts during the twelve months ended June 2008 that are non-recurring in nature or relate to a prior period. These transactions are removed from results of operations to normalize the test period results. A description of each item is provided on pages 4.2.1 and 4.2.2.
- 4.3 Irrigation Load Control**
Payments made to Idaho irrigators as part of the Idaho Irrigation Load Control program are system allocated in the unadjusted data. This adjustment situs assigns the payments to Idaho. Irrigation load control is allocated in the same manner as demand-side-management costs, which are situs assigned to the states in which the costs are incurred to match the benefit of reduced load reflected in allocation factors.
- 4.4 Blue Sky**
This adjustment removes from results of operations expenses associated with the Blue Sky program. Other aspects of Blue Sky are removed in the Pro Forma Revenues adjustment 3.1 and the Green Tag adjustment 5.2.
- 4.5 Automated Meter Reading Savings**
The Company replaced approximately 600,000 meters on the Wasatch Front with new radio-equipped digital meters. The new meters were installed by May 2008. This change allowed the Company to eliminate over 90 meter reader positions in this area. This adjustment captures the savings due to the new automated meter reading program.
- 4.6 Generation Overhaul Expense**
This adjustment normalizes generation overhaul expenses using a four year average methodology. Overhaul expenses from June 2005 through June 2007 are escalated to a June 2008 level using escalation indices, and then those escalated expenses are averaged. For new generating units, which include Currant Creek, Lake Side and Chehalis, the four year average is comprised of the overhaul expense planned for the first four years these plants are operational. The actual overhaul costs for the year ended June 2008 are subtracted from the four year average which results in this adjustment.
- 4.7 Upper Beaver Hydro Sale**
The Company sold the Upper Beaver hydro electric facilities to Beaver City, Utah on September 14, 2007. This adjustment removes O&M and the loss on the sale of property which both occurred during the twelve months ended June 2008. The Upper Beaver assets were not included in the beginning rate base used to develop the test year.

Rocky Mountain Power
Utah General Rate Case, December 31, 2009
Operation & Maintenance Summary

4.8 Preliminary Coal Plant Expense

The Company was planning to build three coal units, Bridger unit 5, Hunter unit 4, and IPP unit 3. After these projects were abandoned by the Company, the expenses incurred for these projects were written off to FERC 557. This adjustment removes these write-offs and the associated O&M expenses from regulatory results of operations.

4.9 Rental Expense

This adjustment removes rent expense of unoccupied office space for the twelve months ended June 2008. It also corrects an allocation error for sub-lease income in unadjusted results and annualizes the sub-lease rental income for agreements entered into during the base period.

4.10 DSM Amortization Removal

Utah allows for recovery of demand-side-management (DSM) expenses through the system benefit charge (SBC) tariff rider. This adjustment removes Utah DSM costs in order to prevent a double recovery through the revenue requirement and the SBC tariff rider. Beginning January 2008, the costs were booked below the line.

4.11 Wage and Employee Benefit

The Company has several labor groups, each with different effective contract renewal dates. The Company negotiates wage increases with each of these groups throughout the year. This adjustment recognizes these increases prospectively and adds them to operation and maintenance accounts. It also normalizes employee benefits and incentive compensation to levels the Company will incur for the twelve months ending December 2009. See page 4.11.1 for more information on how this adjustment was calculated.

4.12 MEHC Transition Savings

After the MEHC transaction, several positions in the Company were eliminated. Employees whose positions were eliminated received a change-in-control (CIC) severance payment. As a result of the Utah Commission order on Docket No. 07-035-04, this adjustment removes any CIC severance payments and also reflects the future labor savings of eliminating the positions.

4.13 Incremental Generation O&M

This adjustment annualizes the O&M expense of the Lake Side plant, Blundell bottoming cycle, Marengo Wind plant, Goodnoe Hills wind plant, and Marengo II wind plant which were placed into service September 2007, December 2007, August 2007, May 2008, and June 2008 respectively. This adjustment also adds incremental operation and maintenance expenses for generating units that were not in service during the twelve months ended June 2008 but will be in service during the twelve months ending December 2009.

4.14 Affiliate Management Fee (MEHC)

During the MEHC transaction, MEHC committed that the corporate charges to PacifiCorp from MEHC and MEC would not exceed nine million dollars per year for a period of five years from the date of the MEHC transaction. The billings for the period twelve months ended June 2008 were below this limit. This adjustment removes the below-the-line portion of the billing included in base year results. This adjustment also removes the portion of the management fee escalated to the test period in excess of the nine million dollar limit.

Rocky Mountain Power
Utah General Rate Case, December 31, 2009
Operation & Maintenance Summary

4.15 O&M Escalation

This adjustment calculates the O&M escalation from June 2008 to December 2009 for accounts 500 to 935 (non-power cost accounts only) using industry specific escalation indices. Before the escalation indices were applied, June 2008 actual data was separated into labor and non-labor components and costs that should not be included in June 2008 actual expenses were removed.

4.16 Western Electric Coordinating Council (WECC) Fees

Since its formation, Western Electric Coordinating Council (WECC) has been responsible for coordinating and promoting electric system reliability. Recently, WECC's role has significantly expanded into the compliance area. This adjustment includes the increase in mandated membership WECC fees over the twelve months ended June 2008 levels.

4.17 Insurance Expense

This adjustment normalizes injury and damage expenses to reflect a three year average of gross expense net of insurance using the cash method, consistent with the Utah Commission ruling in Docket No. 07-035-93. This adjustment also normalizes property insurance expenses and captive property and liability insurance expenses.

4.18 Compliance Department

As of June 18, 2007, the electricity industry has been operating under mandatory, enforceable reliability standards. Utilities and other bulk power industry participants that violate any of the standards face enforcement actions including possible sanctions of up to one million dollars per day in addition to potentially more rigorous compliance monitoring and testing requirements. In order to comply with enhanced reliability standards, the Company anticipates the addition of thirteen full-time employees along with increased program and information technology costs.

4.19 Solar Photovoltaic Program

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

4.20 Employee Relocation Expense

In its order on Docket No. 07-035-93, the Utah Commission ruled that that relocation costs included in the test year should be based on a five-year historical average. This adjustment reflects the impact of the Commission's order on the test period results.

4.21 Gas Swap

During the twelve months ended June 2008 several natural gas swap entries were inadvertently booked to account 557. Natural gas swaps are normally charged to FERC account 547.1 and are considered to be part of net power costs. Since FERC account 557 is not a part of net power costs, this adjustment removes the amounts from unadjusted results to be consistent with net power cost treatment.

**Rocky Mountain Power
Utah General Rate Case, December 31, 2009
Operation & Maintenance Summary**

4.22 Leaning Juniper Warranty

This adjustment removes the warranty costs for Leaning Juniper because the warranty expired in September 2008. This adjustment was ordered by the Utah Commission in Docket No. 07-035-93.

4.23 Adjust Non-Power Cost O&M to 2009 Target

The Company is not planning to spend more than the budgeted non-power cost O&M in calendar year 2009. The escalated non-power cost in this general rate case is being adjusted to that level. This adjustment is dependent upon other adjustments in this filing as shown on page 4.23.2, and will change accordingly if adjustment amounts change.

Rocky Mountain Power
Normalized Results of Operations
Tab 4 Adjustment Summary
Twelve Months Ending Dec 31, 2009

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense	Remove Non- Recurring Entries	Irrigation Load Control Program	Blue Sky	Utah AMR Savings	Generation Overhaul Expense	Upper Beaver Hydro Sale
Total Adjustments							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(463,656)	-	-	-	-	-	-
6 Total Operating Revenues	(463,656)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	12,100,662	-	-	-	-	5,561,734	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	1,276,674	-	403,277	-	-	-	(3,713)
12 Other Power Supply	1,628,826	(32,236)	(404,110)	(1,176,283)	-	2,644,670	(257)
13 Transmission	885,995	-	(40,328)	-	-	-	-
14 Distribution	727,602	-	-	-	-	-	-
15 Customer Accounting	(3,149,196)	-	1,092,009	-	(3,995,729)	-	-
16 Customer Service & Info	(15,052,422)	(13,952)	100,233	(107,104)	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	3,333,610	(162,172)	53,753	(71,102)	-	-	-
19							
20 Total O&M Expenses	1,751,752	(208,360)	1,204,834	(1,176,283)	(178,206)	(3,995,729)	8,206,404 (3,970)
21							
22 Depreciation	-	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-	-
24 Taxes Other Than income	-	-	-	-	-	-	-
25 Income Taxes - Federal	(9,234,298)	69,670	(210,600)	405,678	59,303	1,327,840	(2,744,683) 5,751
26 Income Taxes - State	(1,255,859)	9,371	(22,798)	17,590	8,824	203,167	(366,795) 763
27 Income Taxes - Def Net	9,917,145	(5)	12,482	1,076	44	2,083	(30) (1)
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-
29 Misc Revenue & Expense	(628,292)	-	(615,067)	-	-	-	-
30							
31 Total Operating Expenses:	550,447	(129,325)	368,851	(751,938)	(110,035)	(2,462,639)	5,094,896 (10,682)
32							
33 Operating Rev For Return:	(1,014,103)	129,325	(368,851)	751,938	110,035	(2,462,639)	(5,094,896) 10,682
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	(159,822)	(2,211)	23,502	(12,873)	(1,882)	(42,137)	78,018 48
45 Weatherization Loans	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	(159,822)	(2,211)	23,502	(12,873)	(1,882)	(42,137)	78,018 48
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	-	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-
53 Accum Def Income Tax	(7,541,696)	-	19,108	-	-	-	-
54 Unamortized ITC	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-	-
58							
59 Total Rate Base Deductions	(7,541,696)	-	19,108	-	-	-	-
60							
61 Total Rate Base:	(7,701,518)	(2,211)	42,610	(12,873)	(1,882)	(42,137)	78,018 48
62							
63 Return on Rate Base	-0.010%	0.003%	-0.009%	0.019%	0.003%	0.062%	-0.129% 0.000%
64							
65 Return on Equity	-0.020%	0.006%	-0.018%	0.037%	0.005%	0.121%	-0.251% 0.001%
66							
67 TAX CALCULATION:							
68 Operating Revenue	(1,587,115)	208,360	(589,767)	1,176,283	178,206	3,995,729	(8,206,404) 17,195
69 Other Deductions	-	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-	-
71 Interest	(231,266)	(66)	1,280	(387)	(57)	(1,265)	2,343 1
72 Schedule "M" Additions	(658,972)	-	-	-	-	-	-
73 Schedule "M" Deductions	25,624,747	-	33,466	-	-	-	-
74 Income Before Tax	(27,639,569)	208,427	(624,513)	1,176,669	178,263	3,996,994	(8,208,747) 17,194
75							
76 State Income Taxes	(1,255,859)	9,371	(22,798)	17,590	8,824	203,167	(366,795) 763
77 Taxable Income	(26,383,710)	199,056	(601,715)	1,159,079	169,438	3,793,828	(7,841,952) 16,430
78							
79 Federal Income Taxes + Other	(9,234,298)	69,670	(210,600)	405,678	59,303	1,327,840	(2,744,683) 5,751
APPROXIMATE REVISED PROTOCOL PRICE CHANGE	567,329	(209,377)	602,266	(1,217,389)	(178,146)	(3,987,011)	8,247,346 (17,262)

Rocky Mountain Power
Normalized Results of Operations
Tab 4 Adjustment Summary
Twelve Months Ending Dec 31, 2009

	4.8	4.9	4.10 DSM	4.11	4.12	4.13	4.14	4.15
	Preliminary Coal Plant Expense	Rent Expense	Amortization Removal	Wage & Employee Benefit	MEHC Transition Savings	Incremental Generation O&M	Affiliate Mgmt Fee (MEHC)	O&M Escalation
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	(463,656)	-	-	-	-	-	-
6 Total Operating Revenues	-	(463,656)	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	2,604,292	-	-	-	3,934,636
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	393,815	(32,967)	-	-	516,262
12 Other Power Supply	(1,559,641)	-	-	940,785	(143,475)	9,027,109	-	1,360,176
13 Transmission	-	-	-	481,308	-	-	-	741,214
14 Distribution	-	-	-	2,904,452	(4,054)	-	-	2,751,138
15 Customer Accounting	-	-	-	1,356,831	35,938	-	-	833,903
16 Customer Service & Info	-	-	(15,270,159)	136,734	-	-	-	243,170
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	(183,204)	-	1,807,406	2,912,374	-	(147,905)	1,994,187
19								
20 Total O&M Expenses	(1,559,641)	(183,204)	(15,270,159)	10,625,602	2,767,816	9,027,109	(147,905)	12,374,685
21								
22 Depreciation	-	-	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-	-	-
25 Income Taxes - Federal	521,843	(91,976)	5,085,247	(12,028,989)	(909,330)	(3,021,593)	49,448	(4,132,549)
26 Income Taxes - State	69,158	(17,514)	745,728	(1,648,140)	(170,800)	(398,565)	6,671	(571,366)
27 Income Taxes - Def Net	(96)	(529)	6,468	9,717,070	(825)	991	(31)	2,849
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-	-	-	-	-
30								
31 Total Operating Expenses:	(968,736)	(293,223)	(9,432,716)	6,665,543	1,687,060	5,609,942	(91,817)	7,673,619
32								
33 Operating Rev For Return:	968,736	(170,433)	9,432,716	(6,665,543)	(1,687,060)	(5,609,942)	91,817	(7,673,619)
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	(16,560)	(5,004)	(161,371)	(51,875)	29,028	85,897	(1,569)	132,004
45 Weatherization Loans	-	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-	-
47								
48 Total Electric Plant:	(16,560)	(5,004)	(161,371)	(51,875)	29,028	85,897	(1,569)	132,004
49								
50 Rate Base Deductions:								
51 Accum Prov For Deprec	-	-	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-	-
53 Accum Def Income Tax	-	-	-	(6,615,243)	-	-	-	-
54 Unamortized ITC	-	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-	-	-
58								
59 Total Rate Base Deductions	-	-	-	(6,615,243)	-	-	-	-
60								
61 Total Rate Base:	(16,560)	(5,004)	(161,371)	(6,667,118)	29,028	85,897	(1,569)	132,004
62								
63 Return on Rate Base	0.025%	-0.004%	0.239%	-0.155%	-0.043%	-0.142%	0.002%	-0.195%
64								
65 Return on Equity	0.048%	-0.008%	0.464%	-0.302%	-0.083%	-0.277%	0.005%	-0.378%
66								
67 TAX CALCULATION:								
68 Operating Revenue	1,559,641	(280,452)	15,270,159	(10,625,602)	(2,767,816)	(9,027,109)	147,905	(12,374,685)
69 Other Deductions	-	-	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-	-	-
71 Interest	(407)	(150)	(4,846)	(200,204)	872	2,579	(47)	3,964
72 Schedule "M" Additions	-	-	-	-	-	-	-	-
73 Schedule "M" Deductions	-	-	-	25,591,281	-	-	-	-
74 Income Before Tax	1,560,138	(280,302)	15,275,005	(36,016,678)	(2,768,687)	(9,029,689)	147,952	(12,378,649)
75								
76 State Income Taxes	69,158	(17,514)	745,728	(1,648,140)	(170,600)	(398,565)	6,671	(571,366)
77 Taxable Income	1,490,981	(262,788)	14,529,277	(34,368,539)	(2,598,087)	(8,633,123)	141,281	(11,807,283)
78								
79 Federal Income Taxes + Other	521,843	(91,976)	5,085,247	(12,028,989)	(909,330)	(3,021,593)	49,448	(4,132,549)
APPROXIMATE REVISED PROTOCOL PRICE CHANGE	(1,568,381)	274,819	(15,271,556)	9,839,522	2,731,372	9,081,075	(148,652)	12,436,315

Rocky Mountain Power
Normalized Results of Operations
Tab 4 Adjustment Summary
Twelve Months Ending Dec 31, 2009

	4.16	4.17	4.18	4.19	4.20	4.21	4.22	4.23
	WECC Fees	Insurance Expense	Compliance Department	Solar Photovoltaic Program	Employee Relocation Expense	Gas Swap	Leaning Juniper Warranty	Adjust O&M to 2009 Target
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	330,373	(375,573)	(8,982,692)
13 Transmission	-	-	784,405	-	-	-	-	(1,080,604)
14 Distribution	-	-	300,930	-	-	-	-	(5,224,864)
15 Customer Accounting	-	-	-	-	-	-	-	(2,472,148)
16 Customer Service & Info	-	-	-	(141,343)	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	469,816	145,270	114,870	11,863	66,332	-	-	(3,677,877)
19								
20 Total O&M Expenses	469,816	145,270	1,200,205	(129,480)	66,332	330,373	(375,573)	(21,438,184)
21								
22 Depreciation	-	-	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-	-	-
25 Income Taxes - Federal	(157,140)	(259,399)	(401,496)	42,958	(22,189)	(110,731)	125,786	7,162,853
26 Income Taxes - State	(20,995)	(34,631)	(53,458)	6,783	(2,957)	(14,104)	16,294	979,716
27 Income Taxes - Def Net	137	178,825	307	105	21	110	(75)	(3,830)
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-	-	-	-	-
30								
31 Total Operating Expenses:	291,819	30,064	745,559	(79,634)	41,207	205,648	(233,570)	(13,299,445)
32								
33 Operating Rev For Return:	(291,819)	(30,064)	(745,559)	79,634	(41,207)	(205,648)	233,570	13,299,445
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	4,987	(2,543)	12,741	(1,363)	704	3,514	(3,576)	(227,300)
45 Weatherization Loans	-	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-	-
47								
48 Total Electric Plant:	4,987	(2,543)	12,741	(1,363)	704	3,514	(3,576)	(227,300)
49								
50 Rate Base Deductions:								
51 Accum Prov For Deprec	-	-	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-	-
53 Accum Def Income Tax	-	(945,560)	-	-	-	-	-	-
54 Unamortized ITC	-	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-	-	-
58								
59 Total Rate Base Deductions	-	(945,560)	-	-	-	-	-	-
60								
61 Total Rate Base:	4,987	(948,103)	12,741	(1,363)	704	3,514	(3,576)	(227,300)
62								
63 Return on Rate Base	-0.007%	0.001%	-0.019%	0.002%	-0.001%	-0.005%	0.006%	0.338%
64								
65 Return on Equity	-0.014%	0.002%	-0.037%	0.004%	-0.002%	-0.010%	0.012%	0.656%
66								
67 TAX CALCULATION:								
68 Operating Revenue	(469,816)	(145,270)	(1,200,205)	129,480	(66,332)	(330,373)	375,573	21,438,184
69 Other Deductions	-	-	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-	-	-
71 Interest	150	(28,470)	383	(41)	21	106	(107)	(6,826)
72 Schedule "M" Additions	-	(658,972)	-	-	-	-	-	-
73 Schedule "M" Deductions	-	-	-	-	-	-	-	-
74 Income Before Tax	(469,966)	(775,772)	(1,200,588)	129,521	(66,353)	(330,479)	375,681	21,445,009
75								
76 State Income Taxes	(20,995)	(34,631)	(53,458)	6,783	(2,957)	(14,104)	16,294	979,716
77 Taxable Income	(448,971)	(741,140)	(1,147,130)	122,738	(63,396)	(316,375)	359,387	20,465,293
78								
79 Federal Income Taxes + Other	(157,140)	(259,399)	(401,496)	42,958	(22,189)	(110,731)	125,786	7,162,853
APPROXIMATE REVISED PROTOCOL PRICE CHANGE	472,536	(84,514)	1,207,268	(128,950)	66,726	333,002	(378,156)	(21,535,524)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Expenses	557	1	(79,934)	SG	40.328%	(32,236)	
Misc Advertising Exp	909	1	(30,322)	CN	46.014%	(13,952)	
Administrative & Gen Salaries	920	1	(11,477)	SO	40.792%	(4,681)	
Office Supplies & Exp	921	1	(52,798)	SO	40.792%	(21,537)	
Outside Services Employed	923	1	(312,557)	SO	40.792%	(127,497)	
Miscellaneous General Expense	930	1	(7,710)	UT	100.000%	(7,710)	
Miscellaneous General Expense	930	1	(2,825)	SO	40.792%	(1,152)	
			<u>(497,623)</u>			<u>(208,767)</u>	4.1.1

Description of Adjustment:

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts.

Rocky Mountain Power
Utah General Rate Case - December 2009
Miscellaneous General Expense

Description	FERC	Factor	Amt to Exclude
FERC 557 - Other Expenses			
Nuclear Project	557	SG	19,089
Charitable Donations & Sponsorships	557	SG	209
Company Plane	557	SG	60,637
			<u>79,934</u>
FERC 909 - Informational & Instructional Adv			
Charitable Donations & Sponsorships	909	CN	17,147
Misc Advertising Expense	909	CN	13,175
			<u>30,322</u>
FERC 920 - Administrative and General			
Non-recoverable Administrative Costs	920	SO	11,477
FERC 921 - Office Supplies & Expenses			
Charitable Donations and Sponsorships	921	SO	1,919
Company Plane	921	SO	28,403
Employee Expenses	921	SO	4,862
Legislative & Lobbyist	921	SO	9,564
Misc Expense	921	SO	8,050
			<u>52,798</u>
FERC 923 - Outside Services			
Charitable Donations	923	SO	746
Grid West	923	SO	750
Ranch Expenses	923	SO	1,167
Rebranding Expense	923	SO	9,537
Legislative/Lobby	923	SO	5,630
Misc Expense	923	SO	6,032
Scottish Power	923	SO	75,049
Sublease Tenant Improvement	923	SO	213,647
			<u>312,557</u>
FERC 930 - Misc General Expense			
Advertising/Sponsorships	930	UT	1,210
Civic Activities	930	SO	225
Charitable Donations	930	SO	100
Utah Economic Development Corporation of Utah	930	SO	2,500
Utah Economic Development Corporation of Utah	930	UT	6,500
			<u>10,535</u>
TOTAL MISC GENERAL EXPENSE TO BE REMOVED			<u><u>497,623</u></u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
KATZ Patent Reserve	903	1	1,573,200	CN	46.014%	723,896	
Cholla Plant Transaction Costs	557	1	(561,213)	SGCT	40.476%	(227,158)	
Cholla Plant Transaction Costs	557	1	561,213	SG	40.328%	226,325	
Environmental Expense	923	1	(51,628)	SO	40.792%	(21,060)	
MCBIT Refund	903	1	(994,051)	OR	0.000%	-	
MCBIT Refund	909	1	(80,530)	OR	0.000%	-	
Liability Write Off	908	1	100,233	UT	100.000%	100,233	
Refund Transmission Revenue	566	1	(100,000)	SG	40.328%	(40,328)	
Refund Transmission Revenue	904	1	800,000	CN	46.014%	368,114	
Geary Dike Reserve	539	1	1,000,000	SG-P	40.328%	403,277	
Miscellaneous Write Offs	421	1	(1,511,790)	SO	40.792%	(616,685)	
Sandy Training Center O&M	931	1	(56,250)	SO	40.792%	(22,945)	
Edison Electric Institute Dues	930	1	240,000	SO	40.792%	97,900	
			<u>919,183</u>			<u>991,568</u>	4.2.1

Description of Adjustment:

A variety of accounting entries were made to expense accounts during the twelve months ended June 2008 that are non-recurring in nature or relate to a prior period. These transactions are removed from results of operations to normalize the test period results. A description of each item is provided on pages 4.2.1 and 4.2.2.

Rocky Mountain Power
Utah General Rate Case - December 2009
Remove Non-Recurring Entries

No.	Postg Date	Text	FERC Acct	Amount as Booked	Reference
1	08/28/2007	Settlement Payment	9031000	(1,573,200)	4.2.2
2	10/19/2007	Cholla Plant Transaction Costs	5578000	561,213	4.2.2
2		Cholla Plant Transaction Costs	5570000	(561,213)	4.2.2
3	07/25/2007	Environmental Expense	9230000	51,628	4.2.2
4	09/30/2007	MCBIT Refund	9032000	666,746	4.2.2
4		various MCBIT Interest and Other Costs	9032000	56,614	4.2.2
4		various MCBIT Settlement Informational Ads	9090000	80,530	4.2.2
	03/31/2008	MCBIT Accrual-amt disbursed to charities	9032000	270,691	4.2.2
5	09/27/2007	Liability Write Off	9086000	(100,233)	4.2.2
6	09/27/2007	Refund Transmission Revenue	5660000	100,000	4.2.2
6	09/30/2007	Refund Transmission Revenue	9040000	(800,000)	4.2.2
7	12/31/2007	Geary Dike Reserve	5390000	(1,000,000)	4.2.2
8	08/21/2007	Retire MACE Software	4212000	455,404	4.2.2
8	10/23/2007	Retire Leasehold Improvements	4212000	1,056,386	4.2.2
8		various Sandy Training Center O&M Expense	9310000	56,250	4.2.2
9	11/30/2007	Edison Electric Membership Dues	9300000	(240,000)	4.2.2
				<u>(919,183)</u>	
				Ref 4.2	

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

1) Katz Patent Reserve: An entry was made in June 2007 to record the contingent liability associated with a pending lawsuit for a patent infringement related to automated telephony (a patent owned by Katz.) The amount was based on telephony usage over the past six years. In August 2007, the dispute was settled and the resulting payment was much lower than had been reserved and a corresponding entry of \$1.5 million was made (the Company reserved \$2.1 million and settled for \$576,800). These are related to a prior period and should be removed.

2) Cholla Transaction Costs: An entry was made in October 2007 to move year to date amortization from account 557 to account 557.8. This entry was made to properly allocate the amortization using the SGCT factor instead of the SG factor. The entry in October includes six months of amortization that is out of period and this adjustment reverses the impact of the entry for the six months that are out of period.

3) Environmental Expense: An entry was posted in July 2007 to move insurance proceeds booked incorrectly in June 2007. This entry is for an out of period item and this adjustment reverses the impact of the entry from results.

4) MCBIT Refund: In September 2007 the Company reached agreement on a final refund amount for Multnomah County Business Income Tax collected from customers since 1993. As a result of the settlement, the Company set aside \$2.2 million to cover the customer refund, attorneys fees, and other costs of the settlement. The Company made an entry to increase a previously accrued reserve. This adjustment reverses the impact of that entry on regulated results and removes any other settlement expenses booked in the twelve months ended June 2008.

5) Liability Write Off: A liability on the books since 1995 was written off because it had exceeded the statute of limitations. A contractor had done some DSM work for the Company in the 1990s. We had paid the contractor, but there was a small balance in the liability that kept accruing interest. The contractor never billed, and we wrote off the balance after ten years.

6) Refund Transmission Revenue: The Company had a dispute with a transmission customer regarding unreserved use charges over a period of several years. In 2006 the Company offered to refund \$800,000 and established a reserve for that amount. The issue subsequently went to FERC which ruled the Company only needed to refund \$100,000, at which time the company reversed the old reserve and established a payable for \$100,000. This adjustment reverses the impact of these entries in regulated results.

7) Geary Dike Reserve: The Geary Dike failed and flooded a golf course, farmland, and state highway on June 7, 2006. The Company initially reserved \$1 million in June 2006, and in November 2007 an additional \$1 million was reserved for additional liability facing the Company. The Company subsequently determined the event met the criteria for an injuries and damages insurance claim. In December 2007, the \$2 million reserve was reversed and appropriate entries were made corresponding to the insurance claim. This adjustment removes the net impact of reversing the reserve in 2007.

8) Miscellaneous Write Offs: In August 2007 the company determined the Mapping and Connectivity Enabler (MACE) software package was no longer used and was written off. The loss on disposition was recorded to FERC account 421 and this adjustment removes it from results. In October 2007 the company relinquished two-thirds of its lease for the Sandy Training Center facilities. Leasehold improvements previously made at the center were written off to FERC Account 421 and this adjustment removes the write off from results. The O&M expense associated with the lease was decreased from \$75,000 to \$25,000 per annum and is adjusted here to FERC account 931. This adjusts the ongoing O&M expense to the appropriate level.

9) Edison Electric Institute Membership Dues: The Company discontinued its membership to Edison Electric Institute. These credit entries were made in the base period and are removed since they are non-recurring.

	<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:							
Other Purchased Power	557	1	(2,916,808)	SG	40.328%	(1,176,283)	
Other Purchased Power	557	1	<u>2,916,808</u>	ID	0.000%	<u>-</u>	
			<u>-</u>			<u>(1,176,283)</u>	4.3.1

Description of Adjustment:

Payments made to Idaho irrigators as part of the Idaho Irrigation Load Control program are system allocated in the unadjusted data. This adjustment situs assigns the payments to Idaho. Irrigation load control is allocated in the same manner as demand-side-management costs, which are situs assigned to the states in which the costs are incurred to match the benefit of reduced load reflected in allocation factors.

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Idaho Irrigator Load Control Program Payments

Sum of	In TC	Calendar Year											Grand Total
		2007			2008			2009					
FERC Acct	Account	Locatn	Allocation	7	8	9	10	11	12	13	14	15	16
5570000	514511	70	SG	179,156	849,598	490,377	(448,433)	9,746					
		5302	SG	305									
		5501	SG										
Grand Total				179,461	849,598	490,377	(448,433)	9,746					

Ref# 4.3

SAP NetWeaver Portal - Microsoft Internet Explorer

Account Edit Settings Environment System Help

G/L Account Balance Display

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

Account number: 514511 DSM - 20/20, Ir, etc
 Company code: 1898 PacifiCorp
 Business area:
 Fiscal year: 2898
 All documents in currency: Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1	38.04	2.55	36.49	36.49
2	1,922.46	961.24	961.24	997.73
3	736.22		736.22	1,733.95
4				1,733.95
5				1,733.95
6	108,620.00		108,620.00	110,353.95
7	179,460.86		179,460.86	289,814.81
8	849,598.46		849,598.46	1,139,413.27
9	490,377.27		490,377.27	1,629,790.54
10	451,566.60	900,000.00	448,433.40	1,181,357.14
11	10,417.66	671.24	9,746.42	1,191,103.56
12				1,191,103.56
13				1,191,103.56
14				1,191,103.56
15				1,191,103.56
16				1,191,103.56
Total	2,092,738.59	901,635.03	1,191,103.56	1,191,103.56

PRD (1) (600) ps18 INS

Jul-07	179,461
Aug-07	849,598
Sep-07	490,377
Oct-07	(448,433)
Nov-07	9,746
Dec-07	-
	<u>1,080,750</u>

SAP GUI - SAP NetWeaver Portal - Microsoft Internet Explorer

Account Edit Settings Environment System Help

G/L Account Balance Display

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

Account number: 514511 DSM - 20/20, Ir, etc
 Company code: 1898 PacifiCorp
 Business area:
 Fiscal year: 2898
 All documents in currency: Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1				
2				
3				
4		2.55	2.55	2.55
5				2.55
6	1,836,060.90		1,836,060.90	1,836,058.35
7	1,838,877.01		1,838,877.01	3,674,935.36
8	10,089.93		10,089.93	3,685,025.29
9				3,685,025.29
10				3,685,025.29
11				3,685,025.29
12				3,685,025.29
13				3,685,025.29
14				3,685,025.29
15				3,685,025.29
16				3,685,025.29
Total	3,685,027.84	2.55	3,685,025.29	3,685,025.29

PRD (1) (600) ps29 INS

Jan-08	-
Feb-08	-
Mar-08	-
Apr-08	(3)
May-08	-
Jun-08	1,836,061
	<u>1,836,058</u>
Total	<u>2,916,808</u>
	Ref# 4.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Customer Service	903	1	34,033	OR	0.000%	-	
Customer Service	909	1	(11,373)	CN	46.014%	(5,233)	
Customer Service	909	1	(3,282)	CA	0.000%	-	
Customer Service	909	1	(4,233)	ID	0.000%	-	
Customer Service	909	1	(73,209)	OR	0.000%	-	
Customer Service	909	1	(101,871)	UT	100.000%	(101,871)	
Customer Service	909	1	(9,123)	WA	0.000%	-	
Customer Service	909	1	(6,648)	WYP	0.000%	-	
Administrative & General	921	1	(7)	SO	40.792%	(3)	
Administrative & General	921	1	(279)	CA	0.000%	-	
Administrative & General	921	1	(562)	ID	0.000%	-	
Administrative & General	921	1	1,302	OR	0.000%	-	
Administrative & General	921	1	(9,159)	UT	100.000%	(9,159)	
Administrative & General	921	1	(825)	WA	0.000%	-	
Administrative & General	921	1	(961)	WYP	0.000%	-	
Administrative & General	922	1	(85,822)	SO	40.792%	(35,008)	
Administrative & General	923	1	(16,939)	SO	40.792%	(6,910)	
Administrative & General	923	1	(20,133)	UT	100.000%	(20,133)	
			<u>(309,091)</u>			<u>(178,316)</u>	

Description of Adjustment:

This adjustment removes from results of operations expenses associated with the Blue Sky program. Other aspects of Blue Sky are removed in the Pro Forma Revenues adjustment 3.1 and the Green Tag adjustment 5.2.

	<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	902	3	(3,995,729)	UT	100.000%	(3,995,729)	4.5.1

Description of Adjustment:

The Company replaced approximately 600,000 meters on the Wasatch Front with new radio-equipped digital meters. The new meters were installed by May 2008. This change allowed the Company to eliminate over 90 meter reader positions in this area. This adjustment captures the savings due to the new automated meter reading program.

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

	Calendar Year 2009 Savings	
Salary Savings (\$38,110 x 90 employees)	3,429,900	
Salary Overheads Savings	1,131,867	
Vehicle Savings & Other Expense Savings	802,000	
Cummulative AMR Program Savings through Dec 2009	<u>5,363,767</u>	
Less: Savings Realized in Base Period (12 ME June 2008)	1,368,038	
Adj for Incremental Savings	<u><u>3,995,729</u></u>	Ref 4.5

	<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 Overhaul Expense - Steam	510	1	13,791,334	SG	40.328%	5,561,734	4.6.1
Generation Overhaul Expense - Other	553	1	5,240,304	SG	40.328%	2,113,296	4.6.1
			<u>19,031,638</u>			<u>7,675,030</u>	

Description of Adjustment:

This adjustment normalizes generation overhaul expenses using a four year average methodology. Overhaul expenses from June 2005 through June 2007 are escalated to a June 2008 level using escalation indices, and then those escalated expenses are averaged. For new generating units, which include Currant Creek, Lake Side and Chehalis, the four year average is comprised of the overhaul expense planned for the first four years these plants are operational. The actual overhaul costs for the year ended June 2008 are subtracted from the four year average which results in this adjustment.

**Rocky Mountain Power
Utah General Rate Case - December 2009
Generation Overhaul Expense**

FUNCTION: OTHER

<u>Period</u>	<u>Overhaul Expense</u>	<u>Escalation Rates to June 2008 *</u>	<u>Escalated Expense</u>
Year Ending June 2005	940,000	13.86%	1,070,245
Year Ending June 2006	2,415,000	8.86%	2,628,895
Year Ending June 2007	3,030,000	4.51%	3,166,526
Year Ending June 2008	1,235,000		1,235,000
4 Year Average	<u>1,905,000</u>		<u>2,025,167</u>

New Plant Overhaul Expense

Currant Creek Plant - 4 Year Average	2,676,403	
Lake Side Plant - 4 Year Average	1,375,129	
Chehalis Plant - 4 Year Average	<u>1,675,303</u>	
Total New Plant Overhaul Expense	<u>5,726,835</u>	Ref 4.6.2
Total 4 Year Average - Other	<u>7,752,002</u>	
Year Ending June 2008 Overhaul Expense - Other	2,511,698	Ref 4.6.2
Total 4 Year Average - Other	<u>7,752,002</u>	
Adjustment	<u>5,240,304</u>	Ref 4.6.2

* Escalation Rates: Ref 4.6.3

FUNCTION: STEAM

<u>Period</u>	<u>Overhaul Expense</u>	<u>Escalation Rates to June 2008 *</u>	<u>Escalated Expense</u>
Year Ending June 2005	22,794,377	14.44%	26,084,904
Year Ending June 2006	29,832,194	9.08%	32,540,335
Year Ending June 2007	37,233,268	4.77%	39,009,933
Year Ending June 2008	14,156,612		14,156,612
4 Year Average	<u>26,004,113</u>		<u>27,947,946</u>

Total 4 Year Average - Steam	<u>27,947,946</u>	
Year Ending June 2008 Overhaul Expense - Steam	14,156,612	Ref 4.6.2
Total 4 Year Average - Steam	<u>27,947,946</u>	
Adjustment	<u>13,791,334</u>	Ref 4.6.2

* Escalation Rates: Ref 4.6.3

**Rocky Mountain Power
Utah General Rate Case - December 2009
Generation Overhaul Expense**

Existing Units

	Yr. Ending June 2005	Yr. Ending June 2006	Yr. Ending June 2007	Yr. Ending June 2008
By Plant				
Blundell	-	63,934	1,305,212	61,712
BlundellIGC	-	-	1,432,923	(92,229)
Carbon	3,233,000	364,733	359,631	1,766,156
DaveJohnston	5,478,000	(138,000)	3,310,395	1,013,548
Gadsby	-	-	-	-
Hunter	7,023,625	4,178,599	8,518,551	(1,535,635)
Huntington	578,000	6,896,000	7,151,000	-
JimBridger	5,681,000	6,231,000	8,289,000	2,368,000
LittleMt	-	-	139,000	-
Naughton	60,752	4,799,929	4,775,556	1,616,060
WValley	-	-	-	-
Wyodak	5,000	5,703,000	(74,000)	-
Camas	-	385,000	33,000	-
Cholla	400,000	-	-	7,095,000
Colstrip	230,000	775,000	800,000	650,000
Craig	60,000	448,000	1,100,000	784,000
Hayden	45,000	510,000	265,000	430,000
Hermiston	940,000	2,030,000	2,858,000	1,235,000
Total	23,734,377	32,247,194	40,263,268	15,391,612

By Function

				Ref. 4.6.1
Steam	22,794,377	29,832,194	37,233,268	14,156,612
Other	940,000	2,415,000	3,030,000	1,235,000
Total	23,734,377	32,247,194	40,263,268	15,391,612

New Generating Units*

	Actual		Budget (2009 Dollars)				4 Year Average
	Yr. Ending June 2007	Yr. Ending June 2008	Yr. Ending June 2009	Yr. Ending June 2010	Yr. Ending June 2011	Yr. Ending June 2012	
Currant Creek	273,300	1,276,698	8,300,043	1,371,000	-	-	2,805,260
Lake Side	-	-	725,000	1,818,000	2,629,000	646,000	1,454,500
Chehalis	-	-	4,008,000	250,000	250,000	2,580,000	1,772,000
	273,300	1,276,698	13,033,043	3,439,000	2,879,000	3,226,000	6,031,760
Restatement Percentage	104.51%	100%	94.54%	94.54%	94.54%	94.54%	Ref. 4.6.3
Restatement in June 2008 Dollars	Yr. Ending June 2007	Yr. Ending June 2008	Yr. Ending June 2009	Yr. Ending June 2010	Yr. Ending June 2011	Yr. Ending June 2012	4 Year Average
Currant Creek	285,614	1,276,698	7,847,115	1,296,185	-	-	2,676,403
Lake Side	-	-	685,437	1,718,793	2,485,537	610,748	1,375,129
Chehalis	-	-	3,789,286	236,358	236,358	2,439,211	1,675,303
	285,614	1,276,698	12,321,838	3,251,336	2,721,895	3,049,959	5,726,835 Ref. 4.6.1

*Currant Creek & Lake Side & Chehalis are all Function - Other

Base Year June 2008 Overhaul Expense - Other

June 2008 Existing Plant:	1,235,000
June 2008 Currant Creek :	1,276,698
	2,511,698 Ref. 4.6.1

**Rocky Mountain Power
Utah General Rate Case - December 2009
Generation Overhaul Expense**

Escalation Rates: OTHER

Escalation Rate to June 2008

Deflation Rate from Dec. 2009 to June 2008

<u>June05</u>	<u>June06</u>	<u>June07</u>	<u>June08</u>
13.86%	8.86%	4.51%	
			94.54%

Escalation Rates: STEAM

Escalation Rate to June 2008

<u>June05</u>	<u>June06</u>	<u>June07</u>
14.44%	9.08%	4.77%

	<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:							
Misc Hydro Power Generation Exp	539	1	(33,731)	SG-U	40.328%	(13,603)	4.7.1
Maintenance of Dams & Waterways	543	1	24,525	SG-U	40.328%	9,890	4.7.1
			<u>(9,206)</u>			<u>(3,713)</u>	
Adjustment to Revenue:							
Loss on sale of property	421	1	(32,795)	SG	40.328%	(13,226)	4.7.1

Description of Adjustment:

The Company sold the Upper Beaver hydro electric facilities to Beaver City, Utah on September 14, 2007. This adjustment removes O&M and the loss on the sale of property which both occurred during the twelve months ended June 2008. The Upper Beaver assets were not included in the beginning rate base used to develop the test year.

**Rocky Mountain Power
Utah General Rate Case - December 2009
Upper Beaver Hydro Facilities Sale**

Page 4.7.1

Operation and Maintenance	<u>Account</u>	<u>Amount</u>	<u>Ref.</u>
Misc Hydro Pwr Generation Exp	539	33,731	
Maint Dams & Water System	543	<u>(24,525)</u>	
Total Operation and Maintenance		<u>9,206</u>	To 4.7
Loss on Sale		32,795	To 4.7

	<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: Preliminary Coal Plant Expense	557	1	(3,867,415)	SG	40.328%	(1,559,641)	4.8.1

Description of Adjustment:

The Company was planning to build three coal units, Bridger unit 5, Hunter unit 4, and IPP unit 3. After these projects were abandoned by the Company, the expenses incurred for these projects were written off to FERC 557. This adjustment removes these write-offs and the associated O&M expenses from regulatory results of operations.

**Rocky Mountain Power
Utah General Rate Case - December 2009
Preliminary Coal Plant Expense**

Project	Date	Capital Write-Off	O&M Expense	Total	Reference
Bridger U5	July 2007	-	3,916	3,916	
Bridger U5	August 2007	-	4,014	4,014	
Bridger U5	September 2007	-	833,402	833,402	
Bridger U5	October 2007	462,496	1,694,243	2,156,739	
Bridger U5	November 2007	(38,404)	409,410	371,006	
Bridger U5	December 2007	-	430,818	430,818	
Bridger U5	January 2008	57,727	(20,276)	37,451	
Bridger U5	February 2008	-	(52,246)	(52,246)	
Bridger U5	March 2008	39,733	-	39,733	
Total Bridger U5		521,551	3,303,281	3,824,832	

Project	Date	Capital Write-Off	O&M Expense	Total	Reference
IPP Unit 3	August 2007	25,598	-	25,598	
IPP Unit 3	September 2007	202	-	202	
Total IPP U3		25,800	-	25,800	

Project	Date	Capital Write-Off	O&M Expense	Total	Reference
Hunter Unit 4	October 2007	16,782	-	16,782	
Total Hunter U4		16,782	-	16,782	

Total Preliminary Coal Expense 564,134 3,303,281 3,867,415 To 4.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Rents	931	1	(450,301)	SO	40.792%	(183,686)	4.9.1
Adjustment to Revenue:							
Rent of Electric Property	454	1	(918,837)	UT	100.000%	(918,837)	4.9.1
Rent of Electric Property	454	1	918,837	SO	40.792%	374,809	4.9.1
Rent of Electric Property	454	2	199,965	SO	40.792%	81,569	4.9.1
			<u>199,965</u>			<u>(462,459)</u>	

Description of Adjustment:

This adjustment removes rent expense of unoccupied office space for the twelve months ended June 2008. It also corrects an allocation error for sub-lease income in unadjusted results and annualizes the sub-lease rental income for agreements entered into during the base period.

Rent Expense:

<u>No.</u>	<u>Description</u>	<u>Unused Square Footage</u>	<u>Leased For</u>	<u>Amount</u>	<u>Factor</u>
1	One Utah Center Sub-lease #5	3,261	\$16.83/sf	54,883	SO
2	One Utah Center Sub-lease #6	4,428	\$16.83/sf	74,523	SO
3	Lloyd Center Mall - Suite 304		\$2,567/mo.	30,804	SO
4	Lloyd 700 Building - Suites 500 & 519	13,210	\$21.96/sf	290,092	SO
	Total Adjustment to Expense			<u>450,301</u>	Ref 4.9

Rent Income:

5	Reverse situs assigned OUC sub-leases			(918,837)	UT
6	Re-allocate sub-leases on system factor			918,837	SO
7	OUC 22nd Floor - 5 Months		\$39,993/mo.	199,965	SO
	Total Adjustment to Income			<u>199,965</u>	Ref 4.9

Notes:

- Lines 1-2: The Company subleases this space to non-profit economic development organizations. The sublease terms are \$1/mo plus operating expenses. Adjustment removes 12 months rent expense from the base period.
- Line 3: Vacant since January 2007. Adjustment removes 12 months rent expense from the base period. Lease will expire in January 2009.
- Line 4: Vacant for entire 12 month period ending June 2008. Adjustment removes 12 months rent expense from the base period. This lease expired June 2008.
- Lines 5-6: Sub-lease income from tenants occupying six floors of the One Utah Center was being directly assigned to Utah for the first six months of the base period. This adjustment reverses the situs-assigned revenue and allocates it on the System Overhead (SO) factor.
- Line 7: 15,731 sq. ft. of office space was unoccupied until December 1, 2007, at which time it was subleased for \$39,993/month (\$25,563 for space at \$19.50/sf and \$14,430 for contribution to common area maintenance). The adjustment annualizes the rental income on this office space by including 5 additional months.

	<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:							
Customer Assistance	908	1	(15,270,159)	UT	100.000%	(15,270,159)	
Customer Assistance	908	1	(2,147,125)	WA	0.000%	-	
Customer Assistance	908	1	(136,349)	CA	0.000%	-	
Customer Assistance	908	1	(1,179,371)	ID	0.000%	-	
			<u>(18,733,003)</u>			<u>(15,270,159)</u>	4.10.1

Description of Adjustment:

Utah allows for recovery of demand-side-management (DSM) expenses through the system benefit charge (SBC) tariff rider. This adjustment removes Utah DSM costs in order to prevent a double recovery through the revenue requirement and the SBC tariff rider. Beginning January 2008, the costs were booked below the line.

Rocky Mountain Power
 Utah General Rate Case - December 2009
 DSM Amortization Removal
 GL Account 553402

G/L Account Balance Display

Document currency | Document currency | Document currency | Busir

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

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1	2,043,885.53	752,960.09	1,290,925.44	1,290,925.44
2	2,655,767.05	1,340,345.88	1,315,421.17	2,606,346.61
3	3,091,113.27	1,840,352.34	1,250,760.93	3,857,107.54
4	3,530,804.90	2,022,081.26	1,508,723.64	5,365,831.18
5	3,873,337.95	987,364.57	2,885,973.38	8,251,804.56
6	3,258,652.24	1,384,086.53	1,874,565.71	10,126,370.27
7	4,208,561.62	1,353,489.55	2,855,072.07	12,981,442.34
8	4,389,464.89	2,341,903.07	2,047,561.82	15,029,004.16
9	5,064,838.78	3,837,003.88	1,227,934.90	16,256,839.06
10	5,843,348.32	4,234,937.66	1,608,410.66	17,865,249.72
11	6,056,384.13	29,521.28	6,026,862.85	23,892,112.57
12	2,093,835.27	589,418.58	1,504,416.69	25,396,529.26
13				25,396,529.26
14				25,396,529.26
15				25,396,529.26
16				25,396,529.26
Total	46,109,993.95	20,713,464.69	25,396,529.26	25,396,529.26

July to December 2007

15,270,159 To 4.10

	<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:							
Total O&M Expense Adjustment	500-935	3	26,370,572	Multiple	Multiple	10,673,644	4.11.13
Adjustment to Taxes:							
Schedule M	SCHMDT	3	62,901,511	SO	40.792%	25,658,602	
Deferred Tax Expense	41010	3	23,871,752	SO	40.792%	9,737,696	
Accumulated Deferred Income Tax	190	3	(16,259,788)	SO	40.792%	(6,632,646)	

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. The Company negotiates wage increases with each of these groups throughout the year. This adjustment recognizes these increases prospectively and adds them to operation and maintenance accounts. It also normalizes employee benefits and incentive compensation to levels the Company will incur for the twelve months ending December 2009. See page 4.11.1 for more information on how this adjustment was calculated.

Rocky Mountain Power
Utah General Rate Case - December 2009
Wage and Employee Benefit Adjustment

The unadjusted (twelve months ended June 2008), and test period (twelve months ending December 2009) labor expenses are summarized on page 4.11.2. The following is an explanation of the procedures used to develop the test period labor expenses.

1. Actual June 2008 total labor related expenses are identified on page 4.11.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual June 2008 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.11.3.
3. The annualized June 2008 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2009 (see page 4.11.4). Union costs were escalated using the contractual rates found on page 4.11.5. Non-union costs were escalated using the budgeted increases.
4. Non-union incentive payments were provided by the human resources department and were calculated based on calendar year 2009 projections. Union employees do not participate in the Company's annual incentive program; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Pro forma December 2009 pension and employee benefit expenses were provided by the human resource department. These expenses can be found on page 4.11.7.
6. Payroll tax calculations can be found on page 4.11.8.

Rocky Mountain Power
Utah General Rate Case - December 2009
Wage and Employee Benefit Adjustment

Account	Description	ACTUAL		PRO FORMA		Ref.
		12 Months Ended June 2008		12 Months Ended December 2009	Adjustment	
5001XX	Regular Ordinary Time	394,638,780		412,571,809	17,933,029	4.11.3
5002XX	Overtime	60,283,599		63,022,984	2,739,385	4.11.3
5003XX	Premium Pay	5,797,917		6,061,383	263,467	4.11.3
	Subtotal for Escalation	460,720,296		481,656,177	20,935,881	4.11.3-4.11.4
500110	Secondary Labor Adjustment	1,291,425		1,350,109	58,684	4.11.6
5005XX	Unused Leave Accrual	1,287,226		1,345,719	58,494	4.11.6
500600	Temporary/Contract Labor	1,503		1,503	-	
500700	Severance/Redundancy (1)	(4,574,681)		(4,574,681)	-	
500850	Other Salary/Labor Costs	7,390,214		7,390,214	-	
50109X	JO Cutbacks	(1,273,641)		(1,331,517)	(57,876)	4.11.6
	Subtotal Bare Labor	464,842,341		485,837,524	20,995,183	
500400	Bonus	1,355,266		1,416,851	61,585	4.11.6
500410	Annual Incentive	30,121,575		31,721,407	1,599,832	4.11.6
	Total Incentive	31,476,841		33,138,258	1,661,418	
500250	Overtime Meals	960,299		960,299	-	
501103	Joint Owner Pension Payment	122,444		122,444	-	
501325	Physical Exam	882		882	-	
502300	Education Assistance	351,622		351,622	-	
580899	Mining Salary/Benefit Credit	(161,631)		(161,631)	-	
	Total Other Labor	1,273,616		1,273,616	-	
	Subtotal Labor and Incentive	497,592,797		520,249,397	22,656,600	
50110X	Pensions - FAS 87	40,166,502		32,514,191	(7,652,311)	4.11.7
501115	SERP Plan	3,373,733		2,600,000	(773,733)	4.11.7
501150	Post Retirement Benefits - FAS 106	23,225,554		16,887,316	(6,338,237)	4.11.7
501160	Post Employment Benefits - FAS 112	4,612,511		6,151,263	1,538,752	4.11.7
	Total Pensions	71,378,300		58,152,770	(13,225,530)	4.11.7
501102	Pension Administration	622,557		661,056	38,500	4.11.7
50112X	Medical	48,040,147		53,336,574	5,296,426	4.11.7
501175	Dental	2,536,926		2,126,245	(410,681)	4.11.7
501200	Vision	345,900		244,252	(101,649)	4.11.7
50122X	Life	1,205,551		1,069,671	(135,880)	4.11.7
501250	Stock/401(k)/ESOP	20,576,528		44,658,734	24,082,207	4.11.7
501251	401(k) Administration	391,766		415,993	24,227	4.11.7
501275	Accidental Death & Disability	64,937		74,477	9,541	4.11.7
501300	Long-Term Disability	7,155,214		3,178,420	(3,976,794)	4.11.7
5016XX	Worker's Compensation	2,149,642		3,393,005	1,243,363	4.11.7
502900	Other Salary Overhead	1,373,804		1,176,770	(197,034)	4.11.7
	Total Benefits	84,462,972		110,335,197	25,872,225	4.11.7
	Subtotal Pensions and Benefits	155,841,273		168,487,967	12,646,694	4.11.7
580500	Payroll Tax Expense	33,486,017		35,090,348	1,604,331	4.11.8
580700	Payroll Tax Expense-Unemployment	2,995,132		2,995,132	-	
580800	Other Payroll Taxes	141		141	-	
	Total Payroll Taxes	36,481,290		38,085,621	1,604,331	
	Total Labor	689,915,360		726,822,985	36,907,625	4.11.12
	Non-Utility and Capitalized Labor	196,969,466		207,506,520	10,537,054	4.11.12
	Total Utility Labor	492,945,894		519,316,465	26,370,572	4.11.12

Page 4.11

Notes:

(1) No adjustment is made to severance because it is covered in the MEHC Transition Adjustment No. 4.12

Account	Account Desc.	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
500XX	Reg/Overtime	31,971	33,914	30,333	33,991	32,964	30,964	34,845	32,725	37,002	34,066	34,019	32,893	384,638
500XX	Reg/Overtime	5,274	4,639	4,987	4,748	5,436	4,633	6,022	4,887	3,555	4,168	5,160	4,168	60,284
500XX	Premium Pay	37,940	39,495	35,474	38,254	38,732	38,034	41,284	38,113	35,856	39,287	39,749	37,503	460,720
	Grand Total													

Ref 4.11.2
Ref 4.11.2
Ref 4.11.2
Ref 4.11.2

Group Code	Labor Group	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
2	Officer/Exempt	13,211	14,209	12,363	14,133	14,227	12,837	14,638	14,049	13,724	14,089	15,124	13,255	165,981
3	IBEW 725	3,126	3,161	2,852	3,543	3,930	3,930	3,953	3,026	3,106	3,169	3,124	3,124	38,557
4	IBEW 659	3,712	3,528	3,367	3,643	3,664	4,105	4,747	3,978	3,993	3,602	3,469	3,469	44,208
8	UWUA 197	165	165	180	188	201	345	224	183	146	174	157	185	2,324
8	UWUA 127 Wyoming	3,572	3,647	3,572	3,883	3,697	3,562	3,699	3,324	3,519	4,117	4,183	3,644	44,460
9	IBEW 415 (Laramie ST)	50	55	51	53	48	50	41	29	31	37	57	44	544
11	IBEW 57 PD	8,979	9,190	7,954	8,594	7,899	8,047	8,465	8,127	7,381	8,333	8,439	8,400	99,818
12	IBEW 57 PS	3,417	3,709	3,419	3,720	3,647	3,469	3,746	3,702	3,463	4,041	3,455	3,455	43,424
13	PCCC Non-Exempt	645	652	619	670	666	620	665	663	634	598	598	639	7,670
15	IBEW 57 CT	314	332	357	354	326	297	344	344	271	260	287	271	3,705
18	Non-Exempt	729	829	708	789	823	772	861	861	804	863	904	820	9,821
	Grand Total	37,940	39,495	35,474	38,254	38,732	38,034	41,284	38,113	35,856	39,287	39,749	37,503	460,720

Annualization Increase

Group Code	Labor Group	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
2	Officer/Exempt							3.50%						
3	IBEW 725								2.65%					
4	IBEW 659									2.50%				
5	UWUA 197										3.00%			
8	UWUA 127 Wyoming													
9	IBEW 415 (Laramie ST)													
11	IBEW 57 PD													
12	IBEW 57 PS													
13	PCCC Non-Exempt													
15	IBEW 57 - CT													
18	Non-Exempt													

June 2008 Annualized Labor

Group Code	Labor Group	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
2	Officer/Exempt	13,674	14,796	12,827	14,628	14,725	13,286	14,638	14,049	13,724	14,089	15,124	13,255	166,726
3	IBEW 725	3,268	3,265	2,928	3,536	3,901	4,034	3,955	3,026	3,106	3,169	3,124	3,124	39,485
4	IBEW 659	3,804	3,616	3,461	3,734	3,756	4,207	4,866	3,878	3,993	3,602	3,469	3,469	44,877
8	UWUA 197	170	170	185	203	207	356	231	183	146	174	157	185	2,368
8	UWUA 127 Wyoming	3,700	3,756	3,680	3,893	3,697	3,562	3,699	3,324	3,519	4,117	4,183	3,644	44,784
9	IBEW 415 (Laramie ST)	50	55	51	53	48	50	41	29	31	37	57	44	544
11	IBEW 57 PD	9,248	9,466	8,193	8,852	8,136	8,289	8,718	8,127	7,381	8,333	8,439	8,400	101,592
12	IBEW 57 PS	3,520	3,820	3,522	3,832	3,756	3,574	3,858	3,702	3,463	4,041	3,455	3,455	44,178
13	PCCC Non-Exempt	645	652	619	670	666	620	665	663	634	598	598	639	7,670
15	IBEW 57 CT	324	342	368	318	344	306	336	344	281	268	279	268	3,807
18	Non-Exempt	754	858	733	827	861	769	861	861	804	863	904	820	9,984
	Grand Total	39,988	40,705	36,657	40,338	39,809	39,082	41,887	38,122	35,866	39,295	39,756	37,503	468,015

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

Profirma Increase to June 2009

Group Code	Group	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09
2	Officer/Exempt	13,674	14,706	12,827	14,628	14,725	13,286	15,151	14,541	14,204	14,582	15,654	13,719
3	IBEW 125	3,208	3,265	2,928	3,301	3,636	4,034	3,955	3,101	2,600	3,184	3,246	3,202
4	IBEW 659	3,804	3,616	3,451	3,734	3,756	4,207	4,866	3,975	3,180	3,682	3,477	3,655
5	UWUA 197	170	170	185	203	207	356	231	188	350	179	161	189
8	UWUA 127 Wyoming	3,700	3,756	3,680	4,010	3,803	3,669	3,810	3,424	3,625	4,241	4,319	3,754
9	IBEW 415 (Laramie 57)	51	56	53	64	49	51	42	50	32	38	59	45
11	IBEW 57 PD	9,248	9,466	8,193	8,852	8,136	8,289	8,718	8,371	7,813	8,963	8,692	8,652
12	IBEW 57 PS	3,520	3,820	3,522	3,832	3,756	3,574	3,868	3,813	3,867	4,162	3,558	3,745
13	PGCC Non-Exempt	645	652	619	670	666	620	665	281	389	634	598	639
15	IBEW57 CT	324	342	368	344	318	306	287	287	279	268	268	296
18	Non-Exempt	754	858	753	827	861	769	912	891	852	913	935	848
	Grand Total	39,099	40,706	38,558	40,457	39,918	39,180	42,543	39,276	38,957	40,487	40,970	38,646

June 2009 Pro Forma Labor

Group Code	Group	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
2	Officer/Exempt	14,152	15,221	13,276	15,140	15,241	13,752	15,151	14,541	14,204	14,582	15,654	13,719	171,697
3	IBEW 125	3,289	3,346	3,001	3,384	3,727	4,135	3,866	3,101	2,600	3,184	3,248	3,202	39,864
4	IBEW 659	3,900	3,706	3,537	3,827	3,850	4,312	4,866	3,975	3,180	3,682	3,477	3,555	45,313
5	UWUA 197	175	174	190	209	212	365	231	188	350	179	161	189	2,368
8	UWUA 127 Wyoming	3,700	3,756	3,680	4,130	3,922	3,779	3,810	3,424	3,625	4,241	4,319	3,754	45,794
9	IBEW 415 (Laramie 57)	53	58	54	66	51	53	42	50	32	38	59	45	560
11	IBEW 57 PD	9,525	9,750	8,438	9,118	8,380	8,537	8,742	8,371	7,813	8,963	8,692	8,652	102,812
12	IBEW 57 PS	3,625	3,947	3,628	3,947	3,868	3,681	3,878	3,813	3,867	4,162	3,558	3,745	44,727
13	PGCC Non-Exempt	645	652	619	670	666	620	665	281	389	634	598	639	7,670
15	IBEW57 CT	334	352	378	354	328	322	336	281	354	279	268	296	3,816
18	Non-Exempt	761	868	759	856	867	769	912	891	852	913	935	848	10,164
	Grand Total	40,178	41,838	37,561	41,691	41,136	40,375	42,543	39,276	38,957	40,487	40,970	38,646	474,806

Profirma Increase to December 2009

Group Code	Group	Jul-08	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
2	Officer/Exempt						
3	IBEW 125						
4	IBEW 659						
5	UWUA 197						
8	UWUA 127 Wyoming						
9	IBEW 415 (Laramie 57)						
11	IBEW 57 PD						
12	IBEW 57 PS						
13	PGCC Non-Exempt						
15	IBEW57 CT						
18	Non-Exempt						

December 2009 Pro Forma Labor

Group Code	Group	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Total
2	Officer/Exempt	14,152	15,221	13,276	15,140	15,241	13,752	15,151	14,541	14,204	14,582	15,654	13,719	174,632
3	IBEW 125	3,289	3,346	3,001	3,384	3,727	4,135	3,866	3,101	2,600	3,184	3,248	3,202	40,373
4	IBEW 659	3,900	3,706	3,537	3,827	3,850	4,312	4,866	3,975	3,180	3,682	3,477	3,555	45,878
5	UWUA 197	175	174	190	209	212	365	231	188	350	179	161	189	2,422
8	UWUA 127 Wyoming	3,700	3,756	3,680	4,130	3,922	3,779	3,810	3,424	3,625	4,241	4,319	3,754	46,138
9	IBEW 415 (Laramie 57)	53	58	54	66	51	53	42	50	32	38	59	45	570
11	IBEW 57 PD	9,525	9,750	8,438	9,118	8,380	8,537	8,742	8,371	7,813	8,963	8,692	8,652	104,378
12	IBEW 57 PS	3,625	3,947	3,628	3,947	3,868	3,681	3,878	3,813	3,867	4,162	3,558	3,745	45,387
13	PGCC Non-Exempt	645	652	619	670	666	620	665	281	389	634	598	639	7,670
15	IBEW57 CT	334	352	378	354	328	322	336	281	354	279	268	296	3,816
18	Non-Exempt	761	868	759	856	867	769	912	891	852	913	935	848	10,333
	Grand Total	40,178	41,838	37,561	41,691	41,136	40,375	42,543	39,276	38,957	40,487	40,970	38,646	481,656

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Wage and Employee Benefit Adjustment

Labor Increases - July 2007 through December 2009

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

12 Months Ended June 2008													
Group Code	Labor Group	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08
2	Officer/Exempt							3.50%					
3	IBEW 125								2.65%				
4	IBEW 659								2.50%				
5	UWUA 197								3.00%				
8	UWUA 127 Wyoming				3.00%								
9	IBEW 415 (Laramie 57)		3.00%										
11	IBEW 57 PD								3.00%				
12	IBEW 57 PS								3.00%				
13	PCCC Non-Exempt												
15	IBEW57 CT												3.00%
18	Non-Exempt							3.50%					

12 Months Ended June 2009													
Group Code	Labor Group	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09
2	Officer/Exempt							3.50%					
3	IBEW 125								2.50%				
4	IBEW 659								2.50%				
5	UWUA 197								2.50%				
8	UWUA 127 Wyoming				3.00%								
9	IBEW 415 (Laramie 57)		3.00%										
11	IBEW 57 PD								3.00%				
12	IBEW 57 PS								3.00%				
13	PCCC Non-Exempt												
15	IBEW57 CT												3.00%
18	Non-Exempt							3.50%					

6 Months Ended December 2009													
Group Code	Labor Group	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09						
2	Officer/Exempt												
3	IBEW 125												
4	IBEW 659												
5	UWUA 197												
8	UWUA 127 Wyoming				3.00%								
9	IBEW 415 (Laramie 57)		3.00%										
11	IBEW 57 PD												
12	IBEW 57 PS												
13	PCCC Non-Exempt												
15	IBEW57 CT												
18	Non-Exempt												

**Rocky Mountain Power
Utah General Rate Case - December 2009
Wage and Employee Benefit Adjustment**

<u>Account</u>	<u>June 2008 Actuals</u>	<u>December 2009 Pro Forma*</u>	<u>Adjustment</u>	<u>Ref.</u>
<u>Miscellaneous Bare Labor Escalation</u>				
500110	1,291,425	1,350,109	58,684	4.11.2
5005XX	1,287,226	1,345,719	58,494	4.11.2
50109X	(1,273,641)	(1,331,517)	(57,876)	4.11.2
	1,305,009	1,364,311	59,302	
Bonus Escalation				
500400	1,355,266	1,416,851	61,585	4.11.2

*Escalate by Composite Labor Increase

	<u>June 2008 Actuals</u>	<u>December 2009 Pro Forma*</u>	<u>% Increase</u>
Regular Time/Overtime/Premium Pay	460,720,296	481,656,177	4.54%

Annual Incentive Escalation

<u>Account</u>	<u>June 2008 Actuals</u>	<u>Escalate to 12/31/2008 1/2 of 3.5%</u>	<u>Escalate to 12/31/2009 3.50%</u>	
500410	30,121,575	30,648,702	31,721,407	4.11.2

Rocky Mountain Power
Utah General Rate Case - December 2009
Wage and Employee Benefit Adjustment

Account	Description	A	C	D	E	E - A	Ref
		Actual June 2008 Net of Joint Venture	Actual June 2008 GROSS	December 2009 Budget GROSS	December 2009 Budget NET of Joint Venture	Pro forma Adjustment	
50110X	Pensions - FAS 87	40,166,502	41,507,859	33,600,000	32,514,191	(7,652,311)	4.11.2
501115	SERP Plan	3,373,733	3,373,733	2,600,000	2,600,000	(773,733)	4.11.2
501150	Post Retirement Benefits - FAS 106	23,225,554	23,930,661	17,400,000	16,887,316	(6,338,237)	4.11.2
501160	Post Employment Benefits - FAS 112	4,612,511	4,752,533	6,337,997	6,151,263	1,538,752	4.11.2
	Subtotal	71,378,300	73,564,787	59,937,997	58,152,770	(13,225,530)	4.11.2
501102	Pension Administration	622,557	637,825	677,268	661,056	38,500	4.11.2
50112X	Medical	48,040,147	49,599,669	55,068,033	53,336,574	5,296,426	4.11.2
501175	Dental	2,536,926	2,639,698	2,212,380	2,126,245	(410,681)	4.11.2
501200	Vision	345,900	361,122	255,000	244,252	(101,649)	4.11.2
50122X	Life	1,205,551	1,255,731	1,114,195	1,069,671	(135,880)	4.11.2
501250	Stock/401(k)/ESOP	20,576,528	21,194,516	46,000,000	44,658,734	24,082,207	4.11.2
501251	401(k) Administration	391,766	402,908	427,824	415,993	24,227	4.11.2
501275	Accidental Death & Disability	64,937	65,393	75,000	74,477	9,541	4.11.2
501300	Long-Term Disability	7,155,214	7,260,074	3,225,000	3,178,420	(3,976,794)	4.11.2
5016XX	Worker's Compensation	2,149,642	2,217,429	3,500,000	3,393,005	1,243,363	4.11.2
502900	Other Salary Overhead	1,373,804	1,375,645	1,178,347	1,176,770	(197,034)	4.11.2
	Subtotal	84,462,972	87,010,009	113,733,047	110,335,197	25,872,225	4.11.2
	Grand Total	155,841,273	160,574,796	173,671,044	168,487,967	12,646,694	4.11.2

Rocky Mountain Power
Results of Operations June 2008
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation

FICA Calculated on December 2009 Pro Forma Labor

Pro Forma Wages Adjustment	20,995,183	4.11.2
Pro Forma Incentive Adjustment	1,661,418	4.11.2
Total Pro Forma Wage Increase	<u>22,656,600</u>	
Medicare Rate (no cap)	1.45%	
	<u>328,521</u>	
Social Security Rate	6.20%	
	<u>1,404,709</u>	
Percentage of Social Security Eligible Wages	90.82%	
	<u>1,275,810</u>	
Total FICA Tax	<u>1,604,331</u>	4.11.2

Rocky Mountain Power
Utah General Rate Case - December 2009
Wage and Employee Benefit Adjustment
Adjustment by FERC Account and Revised Protocol Factor

Indicator	Actuals		% Of Total	12 Months Ended December 2009	Adjustment to December 2009
	12 Months Ended June 2008				
500SG	15,647,397		2.27%	16,484,468	837,071
501SE	1,090,932		0.16%	1,149,292	58,360
502SG	18,556,510		2.69%	19,549,206	992,697
503SE	38,037		0.01%	40,072	2,035
505SG	1,570,655		0.23%	1,654,678	84,024
506SG	36,762,559		5.33%	38,729,205	1,966,645
506SSGCH	(15,249)		0.00%	(16,065)	(816)
510SG	2,510,626		0.36%	2,644,934	134,308
511SG	7,034,046		1.02%	7,410,338	376,292
511SSGCH	(8,637)		0.00%	(9,099)	(462)
512SG	25,867,642		3.75%	27,251,454	1,383,812
512SSGCH	(385,817)		-0.06%	(406,456)	(20,640)
513SG	9,846,530		1.43%	10,373,279	526,749
513SSGCH	(103)		0.00%	(108)	(6)
514SG	2,329,844		0.34%	2,454,481	124,637
514SSGCH	(130,797)		-0.02%	(137,794)	(6,997)
535SG-P	4,082,398		0.59%	4,300,789	218,391
535SG-U	3,740,331		0.54%	3,940,423	200,092
536SG-P	68,674		0.01%	72,348	3,674
537SG-P	442,576		0.06%	466,252	23,676
537SG-U	100,128		0.01%	105,484	5,356
539SG-P	3,832,182		0.56%	4,037,188	205,006
539SG-U	3,339,478		0.48%	3,518,127	178,648
540SG-P	(185)		0.00%	(195)	(10)
542SG-P	257,236		0.04%	270,997	13,761
542SG-U	28,729		0.00%	30,266	1,537
543SG-P	382,152		0.06%	402,595	20,444
543SG-U	215,848		0.03%	227,395	11,547
544SG-P	816,901		0.12%	860,601	43,701
544SG-U	323,156		0.05%	340,444	17,288
545SG-P	420,319		0.06%	442,804	22,485
545SG-U	204,481		0.03%	215,420	10,939
546SG	116,449		0.02%	122,679	6,230
548SG	3,261,951		0.47%	3,436,452	174,501
548SSGCT	2,066,041		0.30%	2,176,565	110,525
549SG	789,652		0.11%	831,895	42,243
552SG	43,718		0.01%	46,057	2,339
552SSGCT	167,000		0.02%	175,934	8,934
553SG	1,706,077		0.25%	1,797,345	91,268
553SSGCT	323,417		0.05%	340,719	17,302
554SG	9,342		0.00%	9,841	500
554SSGCT	138,084		0.02%	145,471	7,387
556SG	791,621		0.11%	833,970	42,348
557SG	34,728,033		5.03%	36,585,840	1,857,807
557SSGCT	70,076		0.01%	73,825	3,749
560SG	5,950,426		0.86%	6,268,750	318,323
561SG	6,662,456		0.97%	7,018,870	356,414
562SG	953,031		0.14%	1,004,014	50,983
563SG	(493,518)		-0.07%	(519,919)	(26,401)
566SG	113,952		0.02%	120,048	6,096
567SG	200,038		0.03%	210,739	10,701
568SG	17,121		0.00%	18,037	916
569SG	2,339,781		0.34%	2,464,950	125,169
570SG	5,615,302		0.81%	5,915,697	300,395
571SG	921,166		0.13%	970,444	49,279
572SG	-		0.00%	-	-
573SG	30,202		0.00%	31,818	1,616
580SNPD	20,078,572		2.91%	21,152,692	1,074,121

Rocky Mountain Power
Utah General Rate Case - December 2009
Wage and Employee Benefit Adjustment
Adjustment by FERC Account and Revised Protocol Factor

Indicator	Actuals		% Of Total	12 Months Ended	Adjustment to
	12 Months Ended	June 2008		December 2009	December 2009
580UT		660	0.00%	695	35
580WYP		205	0.00%	216	11
581SNPD	12,203,508		1.77%	12,856,345	652,837
582CA		61,335	0.01%	64,616	3,281
582IDU		115,196	0.02%	121,358	6,162
582OR		732,652	0.11%	771,846	39,194
582SNPD		(9,601)	0.00%	(10,115)	(514)
582UT		896,110	0.13%	944,048	47,938
582WA		157,508	0.02%	165,935	8,426
582WYP		412,005	0.06%	434,046	22,041
583CA		10,161	0.00%	10,704	544
583IDU		(127,770)	-0.02%	(134,605)	(6,835)
583OR		362,368	0.05%	381,753	19,385
583SNPD		138,024	0.02%	145,408	7,384
583UT		344,075	0.05%	362,481	18,407
583WA		(87,033)	-0.01%	(91,689)	(4,656)
583WYP		93,931	0.01%	98,956	5,025
583WYU		127,975	0.02%	134,821	6,846
584CA		(25,312)	0.00%	(26,666)	(1,354)
584OR		(169,156)	-0.02%	(178,205)	(9,049)
584UT		(3,321)	0.00%	(3,499)	(178)
584WA		(18,810)	0.00%	(19,816)	(1,006)
584WYP		(3,216)	0.00%	(3,388)	(172)
585SNPD		293,833	0.04%	309,552	15,719
586CA		164,375	0.02%	173,169	8,793
586IDU		228,839	0.03%	241,081	12,242
586OR	1,812,238		0.26%	1,909,185	96,947
586SNPD		961,666	0.14%	1,013,111	51,445
586UT	1,128,919		0.16%	1,189,311	60,393
586WA		602,271	0.09%	634,490	32,219
586WYP		399,333	0.06%	420,695	21,363
586WYU		33,936	0.00%	35,752	1,815
587CA		724,859	0.11%	763,636	38,777
587IDU		807,052	0.12%	850,226	43,174
587OR	4,538,353		0.66%	4,781,136	242,783
587UT	4,321,721		0.63%	4,552,915	231,194
587WA		935,685	0.14%	985,740	50,055
587WYP		728,569	0.11%	767,544	38,975
587WYU		95,567	0.01%	100,679	5,112
588CA		37,676	0.01%	39,692	2,016
588IDU		114,484	0.02%	120,608	6,124
588OR	1,196,085		0.17%	1,260,070	63,986
588SNPD	17,398,472		2.52%	18,329,218	930,746
588UT	1,340,124		0.19%	1,411,815	71,691
588WA		130,862	0.02%	137,863	7,001
588WYP		183,417	0.03%	193,229	9,812
588WYU		20,202	0.00%	21,283	1,081
589CA		21,006	0.00%	22,130	1,124
589IDU		3,903	0.00%	4,112	209
589OR		83,744	0.01%	88,224	4,480
589SNPD		-	0.00%	-	-
589UT		40,357	0.01%	42,516	2,159
589WA		8,653	0.00%	9,116	463
589WYP		37,016	0.01%	38,996	1,980
589WYU		4,696	0.00%	4,947	251
590CA		27,017	0.00%	28,462	1,445
590IDU		(31,675)	0.00%	(33,369)	(1,694)
590OR		176,946	0.03%	186,412	9,466

Rocky Mountain Power
Utah General Rate Case - December 2009
Wage and Employee Benefit Adjustment
Adjustment by FERC Account and Revised Protocol Factor

Indicator	Actuals		% Of Total	12 Months Ended December 2009	Adjustment to December 2009
	12 Months Ended June 2008				
590SNPD	7,556,145		1.10%	7,960,368	404,223
590UT	(164,534)		-0.02%	(173,336)	(8,802)
590WA	13,036		0.00%	13,733	697
590WYP	1,506		0.00%	1,587	81
592CA	460,625		0.07%	485,267	24,642
592IDU	390,655		0.06%	411,553	20,898
592OR	1,858,102		0.27%	1,957,503	99,401
592SNPD	2,330,407		0.34%	2,455,075	124,667
592UT	2,337,915		0.34%	2,462,984	125,069
592WA	255,956		0.04%	269,649	13,693
592WYP	678,672		0.10%	714,978	36,306
592WYU	-		0.00%	-	-
593CA	2,448,577		0.35%	2,579,566	130,989
593IDU	1,893,780		0.27%	1,995,090	101,309
593OR	10,904,929		1.58%	11,488,297	583,369
593SNPD	255,621		0.04%	269,295	13,675
593UT	5,241,393		0.76%	5,521,786	280,393
593WA	1,880,614		0.27%	1,981,219	100,605
593WYP	1,576,210		0.23%	1,660,530	84,321
593WYU	288,986		0.04%	304,445	15,460
594CA	660,760		0.10%	696,108	35,348
594IDU	419,282		0.06%	441,712	22,430
594OR	3,704,164		0.54%	3,902,322	198,158
594SNPD	5,303		0.00%	5,587	284
594UT	7,267,885		1.05%	7,656,687	388,802
594WA	669,186		0.10%	704,985	35,799
594WYP	798,431		0.12%	841,143	42,713
594WYU	189,300		0.03%	199,427	10,127
595OR	38,476		0.01%	40,534	2,058
595SNPD	734,591		0.11%	773,889	39,298
595UT	4,934		0.00%	5,198	264
595WYP	(11,100)		0.00%	(11,694)	(594)
596CA	87,717		0.01%	92,409	4,692
596IDU	129,737		0.02%	136,677	6,940
596OR	615,771		0.09%	648,712	32,941
596UT	346,190		0.05%	364,710	18,520
596WA	149,795		0.02%	157,808	8,013
596WYP	192,529		0.03%	202,829	10,300
596WYU	41,842		0.01%	44,080	2,238
597CA	43,727		0.01%	46,066	2,339
597IDU	227,961		0.03%	240,156	12,195
597OR	956,725		0.14%	1,007,906	51,181
597SNPD	1,380,374		0.20%	1,454,219	73,844
597UT	1,208,468		0.18%	1,273,116	64,648
597WA	325,367		0.05%	342,773	17,406
597WYP	453,204		0.07%	477,449	24,245
597WYU	79,500		0.01%	83,753	4,253
598CA	25,088		0.00%	26,430	1,342
598IDU	14,245		0.00%	15,007	762
598OR	125,086		0.02%	131,778	6,692
598SNPD	1,001,025		0.15%	1,054,575	53,551
598UT	108,083		0.02%	113,865	5,782
598WA	60,282		0.01%	63,507	3,225
598WYP	8,349		0.00%	8,796	447
598WYU	8,029		0.00%	8,459	430
901CA	(990)		0.00%	(1,043)	(53)
901CN	1,571,191		0.23%	1,655,244	84,052
901IDU	11,955		0.00%	12,594	640

Rocky Mountain Power
Utah General Rate Case - December 2009
Wage and Employee Benefit Adjustment
Adjustment by FERC Account and Revised Protocol Factor

Indicator	Actuals		12 Months Ended December 2009	Adjustment to December 2009	
	12 Months Ended June 2008	% Of Total			
901OR	(822,692)	-0.12%	(866,703)	(44,011)	
901UT	(5,071)	0.00%	(5,342)	(271)	
901WA	(177,262)	-0.03%	(186,745)	(9,483)	
901WYP	(79,191)	-0.01%	(83,427)	(4,236)	
901WYU	(16,550)	0.00%	(17,435)	(885)	
902CA	692,132	0.10%	729,159	37,026	
902CN	579,080	0.08%	610,059	30,978	
902IDU	1,306,878	0.19%	1,376,790	69,913	
902OR	7,981,889	1.16%	8,408,888	426,998	
902UT	7,663,377	1.11%	8,073,336	409,959	
902WA	1,873,616	0.27%	1,973,847	100,231	
902WYP	1,880,288	0.27%	1,980,875	100,588	
902WYU	266,573	0.04%	280,834	14,261	
903CA	169,894	0.02%	178,983	9,089	
903CN	31,869,511	4.62%	33,574,399	1,704,887	
903IDU	180,534	0.03%	190,192	9,658	
903OR	1,610,254	0.23%	1,696,396	86,142	
903UT	1,975,282	0.29%	2,080,951	105,669	
903WA	359,711	0.05%	378,955	19,243	
903WYP	204,749	0.03%	215,703	10,953	
903WYU	44,509	0.01%	46,890	2,381	
905CN	164,647	0.02%	173,455	8,808	
907CN	249,833	0.04%	263,198	13,365	
908CA	3,232	0.00%	3,405	173	
908CN	3,061,051	0.44%	3,224,804	163,754	
908IDU	357,705	0.05%	376,841	19,136	
908OR	1,054,533	0.15%	1,110,946	56,413	
908OTHER	25,327	0.00%	26,682	1,355	
908UT	836,681	0.12%	881,440	44,759	
908WA	-	0.00%	-	-	
908WYP	660,775	0.10%	696,124	35,349	
909CN	425,558	0.06%	448,323	22,766	
910CN	-	0.00%	-	-	
920IDU	305,097	0.04%	321,419	16,321	
920SO	80,258,254	11.63%	84,551,739	4,293,485	
920WA	637,047	0.09%	671,127	34,079	
920WYP	1,325,743	0.19%	1,396,664	70,922	
921SO	5,867	0.00%	6,181	314	
922SO	(774,721)	-0.11%	(816,166)	(41,444)	
923SO	-	0.00%	-	-	
929SO	(564,995)	-0.08%	(595,220)	(30,225)	
935OR	26,578	0.00%	28,000	1,422	
935SO	4,118,853	0.60%	4,339,195	220,342	
Utility Labor	492,945,894	71.45%	519,316,465	26,370,572	Ref 4.11.2
Non-Utility/Capital	196,969,466	28.55%	207,506,520	10,537,054	Ref 4.11.2
Total	689,915,360	100.00%	726,822,985	36,907,625	Ref 4.11.2

	<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:							
<i>Remove severance from base period results</i>							
Hydro Generation	535	1	(81,748)	SG-U	40.328%	(32,967)	4.12.1
Other Generation	548	1	(279,274)	SSGCT	43.140%	(120,480)	4.12.1
Other Power Supply	557	1	(14,198)	SG	40.328%	(5,726)	4.12.1
Customer Accounting	902	1	35,938	UT	100.000%	35,938	4.12.1
Administrative & General	920	1	7,183,885	SO	40.792%	2,930,430	4.12.1
Administrative & General	920	1	(305,097)	ID	0.000%	-	4.12.1
Administrative & General	920	1	(637,047)	WA	0.000%	-	4.12.1
Administrative & General	920	1	(1,327,778)	WYP	0.000%	-	4.12.1
			<u>4,574,681</u>			<u>2,807,195</u>	4.12.1

Adjustment to Expense:							
<i>Reduction in costs for employees leaving in base period</i>							
Other Power Supply	557	3	(17,828)	SG	40.328%	(7,190)	4.12.2
Distribution Expense	580	3	(8,729)	SNPD	47.198%	(4,120)	4.12.2
Administrative & General	920	3	(25,481)	SO	40.792%	(10,394)	4.12.2
			<u>(52,039)</u>			<u>(21,704)</u>	

Description of Adjustment:

After the MEHC transaction, several positions in the Company were eliminated. Employees whose positions were eliminated received a change-in-control (CIC) severance payment. As a result of the Utah Commission order on Docket No. 07-035-04, this adjustment removes any CIC severance payments and also reflects the future labor savings of eliminating the positions.

Rocky Mountain Power
Utah General Rate Case - December 2009
MEHC Transition Savings
Recap of Severance Costs to Remove from Results

	<u>Account</u>	<u>Factor</u>	<u>Amount</u>	
Hydro Generation	535	SG-U	81,748	Ref 4.12
Other Generation	548	SSGCT	279,274	Ref 4.12
Other Power Supply	557	SG	14,198	Ref 4.12
Customer Accounting	902	UT	(35,938)	Ref 4.12
Administrative & General	920	SO	(7,183,885)	Ref 4.12
Administrative & General	920	ID	305,097	Ref 4.12
Administrative & General	920	WA	637,047	Ref 4.12
Administrative & General	920	WYP	1,327,778	Ref 4.12
			<u>(4,574,681)</u>	Ref 4.12

Actual credit booked in base period consists of:

Idaho MEHC CIC Regulatory Asset Set-Up	(1,830,583)
Amortization of Idaho MEHC CIC Regulatory Asset	1,327,778
Wyoming MEHC CIC Regulatory Asset Set-Up	(4,780,000)
Amortization of Wyoming MEHC CIC Regulatory Asset	305,097
Amortization of Washington MEHC CIC Regulatory Asset	637,051
Severance payments and true-ups	(234,024)
	<u>(4,574,681)</u>

Rocky Mountain Power
 Utah General Rate Case - December 2009
 MEHC Transition Savings
 Savings from MEHC Change-in-Control Severance

Remove Pay from Base Period*

<u>Org Unit</u>	<u>Total Amount</u>	<u>Expense %</u>	<u>Expense Amt.</u>	<u>Acct</u>
Generation	13,550	92%	12,466	557
C&T	5,362	100%	5,362	557
Pacific Power	11,052	79%	8,729	580
IT	11,946	59%	7,091	920
Corporate	18,391	100%	18,391	920
Grand Total	<u>60,301</u>		<u>52,039</u>	

Summary of Charges by Account

557	17,828	4.12
580	8,729	4.12
920	25,481	4.12
	<u>52,039</u>	4.12

*These amounts paid have been escalated and so should be removed from results after escalation as a type 3 adjustment.

	<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:							
Lake Side	549	3	645,600	SG	40.328%	260,356	
Chehalis	549	3	6,375,000	SG	40.328%	2,570,894	
Blundell Bottoming Cycle	549	3	268,961	SG	40.328%	108,466	
Marengo	549	3	157,090	SG	40.328%	63,351	
Marengo II	549	3	2,523,117	SG	40.328%	1,017,516	
Goodnoe Hills	549	3	2,448,531	SG	40.328%	987,437	
Glenrock	549	3	1,968,260	SG	40.328%	793,755	
Seven Mile Hill	549	3	2,025,864	SG	40.328%	816,985	
Rolling Hills	549	3	1,965,000	SG	40.328%	792,440	
Glenrock III	549	3	926,000	SG	40.328%	373,435	
Seven Mile Hill II	549	3	615,000	SG	40.328%	248,016	
High Plains	549	3	368,000	SG	40.328%	148,406	
Administration	549	3	648,529	SG	40.328%	261,537	
			<u>20,934,952</u>			<u>8,442,594</u>	4.13.1

Description of Adjustment:

This adjustment annualizes the O&M expense of the Lake Side plant, Blundell bottoming cycle, Marengo Wind plant, Goodnoe Hills wind plant, and Marengo II wind plant which were placed into service September 2007, December 2007, August 2007, May 2008, and June 2008 respectively. This adjustment also adds incremental operation and maintenance expenses for generating units that were not in service during the twelve months ended June 2008 but will be in service during the twelve months ending December 2009.

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Incremental Generation O&M

	Months in Test Period	Unadjusted		Test Period	Variance
		July07 - June08	Base Escalated**	Jan. - Dec. 2009	
Lake Side	12	3,861,000	4,190,400	4,836,000	645,600
Chehalis	12	0	0	6,375,000	6,375,000
Blundell Bottoming Cycle	12	109,000	118,039	387,000	268,961
Marengo	12	4,278,664	4,643,697	4,800,788	157,090
Marengo II	12	0	0	2,523,117	2,523,117
Goodnoe Hills	12	204,267	221,694	2,670,225	2,448,531
Glenrock	12	0	0	1,968,260	1,968,260
Seven Mile Hill	12	0	0	2,025,864	2,025,864
Rolling Hills	12	0	0	1,965,000	1,965,000
Glenrock III	12	0	0	926,000	926,000
Seven Mile Hill II	12	0	0	615,000	615,000
High Plains	2	0	0	368,000	368,000
Administration	12	322,000	349,471	998,000	648,529
Total:		8,774,932	9,523,301	30,458,253	20,934,952

Ref 4.13

** Escalation Rate for Blundell

8.3% Ref 4.15.8

** Escalation Rate for all Other Plants

8.5% Ref 4.15.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Operation & Maintenance Expense	930	1	(5,993)	SO	40.792%	(2,445)	4.14.1
Operation & Maintenance Expense	930	3	<u>(357,547)</u>	SO	40.792%	<u>(145,850)</u>	4.14.1
			<u>(363,540)</u>			<u>(148,294)</u>	

Description of Adjustment:

During the MEHC transaction, MEHC committed that the corporate charges to PacifiCorp from MEHC and MEC would not exceed nine million dollars per year for a period of five years from the date of the MEHC transaction. The billings for the period twelve months ended June 2008 were below this limit. This adjustment removes the below-the-line portion of the billing included in base year results. This adjustment also removes the portion of the management fee escalated to the test period in excess of the nine million dollar limit.

**Rocky Mountain Power
Utah General Rate Case - December 2009
Affiliate Management Fee**

Base Period Adjustment

Limit under MEHC Transition Commitment U38	9,000,000	
Excess of Commitment over amt booked	(1,516)	
MEHC Affiliated Management Fee Booked 12 Mos Ended June 2008	8,998,484	
Less: Mgmt Fee booked below the line	179,922	
Mgmt Fee booked above the line	8,818,562	
MEHC Mgmt Fee that should have been booked above the line in Base period	8,812,569	
Correction Required	(5,993)	Ref 4.14

Test Period Adjustment

Adjusted MEHC Mgmt Fee in Base period	8,812,569	
Escalation factor for A&G	1.062	Ref 4.15.8
Escalated MEHC Mgmt Fee in Test period	9,357,547	
Limit under MEHC Transition Commitment U38	9,000,000	
Limit future MEHC Management Fee to \$9 million cap	(357,547)	Ref 4.14

	<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: Total O&M Expense Adjustment	500-935	3	30,113,208	Multiple	Multiple	12,423,436	4.15.3

Description of Adjustment:

This adjustment calculates the O&M escalation from June 2008 to December 2009 for accounts 500 to 935 (non-power cost accounts only) using industry specific escalation indices. Before the escalation indices were applied, June 2008 actual data was separated into labor and non-labor components and costs that should not be included in June 2008 actual expenses were removed.

	<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 Operations	500	3	370,817	SG	40.328%	149,542	
Steam Operations	500	3	110,611	SSGCH	39.368%	43,546	
Steam Operations	501	3	1,048,014	SE	39.940%	418,577	
Steam Operations	501	3	140,829	SSECH	39.499%	55,626	
Steam Operations	502	3	1,124,793	SG	40.328%	453,603	
Steam Operations	502	3	239,378	SSGCH	39.368%	94,239	
Steam Operations	503	3	(3,154)	SE	39.940%	(1,260)	
Steam Operations	505	3	97,396	SG	40.328%	39,278	
Steam Operations	505	3	120,021	SSGCH	39.368%	47,251	
Steam Operations	506	3	339,450	SG	40.328%	136,893	
Steam Operations	506	3	155,844	SSGCH	39.368%	61,353	
Steam Operations	507	3	54,958	SG	40.328%	22,163	
Steam Operations	507	3	487	SSGCH	39.368%	192	
Steam Maintenance	510	3	757,945	SG	40.328%	305,662	
Steam Maintenance	510	3	90,240	SSGCH	39.368%	35,526	
Steam Maintenance	511	3	812,153	SG	40.328%	327,523	
Steam Maintenance	511	3	53,567	SSGCH	39.368%	21,089	
Steam Maintenance	512	3	2,526,996	SG	40.328%	1,019,080	
Steam Maintenance	512	3	301,042	SSGCH	39.368%	118,515	
Steam Maintenance	513	3	724,088	SG	40.328%	292,008	
Steam Maintenance	513	3	180,150	SSGCH	39.368%	70,922	
Steam Maintenance	514	3	350,678	SG	40.328%	141,420	
Steam Maintenance	514	3	208,000	SSGCH	39.368%	81,886	
Hydro Operations	535	3	72,168	SG-P	40.328%	29,104	
Hydro Operations	535	3	(46,440)	SG-U	40.328%	(18,728)	
Hydro Operations	536	3	8,803	SG-P	40.328%	3,550	
Hydro Operations	536	3	5,347	SG-U	40.328%	2,156	
Hydro Operations	537	3	240,411	SG-P	40.328%	96,952	
Hydro Operations	537	3	24,605	SG-U	40.328%	9,923	
Hydro Operations	539	3	482,866	SG-P	40.328%	194,729	
Hydro Operations	539	3	238,698	SG-U	40.328%	96,262	
Hydro Operations	540	3	12,092	SG-P	40.328%	4,876	
Hydro Operations	540	3	771	SG-U	40.328%	311	
Hydro Maintenance	542	3	37,935	SG-P	40.328%	15,298	
Hydro Maintenance	542	3	2,256	SG-U	40.328%	910	
Hydro Maintenance	543	3	28,570	SG-P	40.328%	11,521	
Hydro Maintenance	543	3	11,578	SG-U	40.328%	4,669	
Hydro Maintenance	544	3	21,914	SG-P	40.328%	8,838	
Hydro Maintenance	544	3	33,903	SG-U	40.328%	13,672	
Hydro Maintenance	545	3	69,654	SG-P	40.328%	28,090	
Hydro Maintenance	545	3	35,036	SG-U	40.328%	14,129	
Other Operations	546	3	28,580	SG	40.328%	11,526	
Other Operations	547	3	-	SE	39.940%	-	
Other Operations	547	3	-	SSECT	41.517%	-	
Other Operations	548	3	830,814	SG	40.328%	335,049	
Other Operations	548	3	(77,758)	SSGCT	43.140%	(33,545)	
Other Operations	549	3	722,190	SG	40.328%	291,243	
Other Operations	550	3	148,645	SG	40.328%	59,945	
Other Operations	550	3	0	SSGCT	43.140%	0	
Other Maintenance	552	3	24,764	SG	40.328%	9,987	
Other Maintenance	552	3	(1,421)	SSGCT	43.140%	(613)	
Other Maintenance	553	3	442,812	SG	40.328%	178,576	
Other Maintenance	553	3	25,381	SSGCT	43.140%	10,949	
Other Maintenance	554	3	7,144	SG	40.328%	2,881	
Other Maintenance	554	3	708	SSGCT	43.140%	305	
			<u>13,236,330</u>			<u>5,317,202</u>	4.15.3

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Other Operations	556	3	117,085	SG	40.328%	47,218	
Other Operations	557	3	233,166	Situs	Situs	-	
Other Operations	557	3	1,143,315	SG	40.328%	461,073	
Other Operations	557	3	95,759	SGCT	40.476%	38,760	
Other Operations	557	3	(5,979)	SSGCT	43.140%	(2,579)	
Transmission Operations	560	3	168,761	SG	40.328%	68,058	
Transmission Operations	561	3	110,733	SG	40.328%	44,656	
Transmission Operations	562	3	60,926	SG	40.328%	24,570	
Transmission Operations	563	3	(34,383)	SG	40.328%	(13,866)	
Transmission Operations	566	3	154,540	SG	40.328%	62,322	
Transmission Operations	567	3	83,582	SG	40.328%	33,707	
Transmission Maintenance	568	3	1,739	SG	40.328%	701	
Transmission Maintenance	569	3	85,536	SG	40.328%	34,495	
Transmission Maintenance	570	3	253,166	SG	40.328%	102,096	
Transmission Maintenance	571	3	919,806	SG	40.328%	370,937	
Transmission Maintenance	572	3	-	SG	40.328%	-	
Transmission Maintenance	573	3	33,568	SG	40.328%	13,537	
Distribution Operations	580	3	9,357	Situs	Situs	5,306	
Distribution Operations	580	3	(84,772)	SNPD	47.198%	(40,011)	
Distribution Operations	581	3	15,006	SNPD	47.198%	7,083	
Distribution Operations	582	3	101,657	Situs	Situs	55,335	
Distribution Operations	582	3	(1,531)	SNPD	47.198%	(723)	
Distribution Operations	583	3	(304)	Situs	Situs	(8,344)	
Distribution Operations	583	3	4,536	SNPD	47.198%	2,141	
Distribution Operations	584	3	(3,305)	Situs	Situs	(903)	
Distribution Operations	585	3	(3,852)	SNPD	47.198%	(1,818)	
Distribution Operations	586	3	56,200	Situs	Situs	13,952	
Distribution Operations	586	3	14,535	SNPD	47.198%	6,860	
Distribution Operations	587	3	146,606	Situs	Situs	58,906	
Distribution Operations	588	3	59,012	Situs	Situs	24,770	
Distribution Operations	588	3	(621,176)	SNPD	47.198%	(293,185)	
Distribution Operations	589	3	178,735	Situs	Situs	36,136	
Distribution Operations	589	3	13,908	SNPD	47.198%	6,564	
Distribution Operations	589	3	4,608	Situs	Situs	(2,683)	
Distribution Maintenance	590	3	(151,413)	SNPD	47.198%	(71,465)	
Distribution Maintenance	591	3	116,899	Situs	Situs	49,210	
Distribution Maintenance	591	3	13,620	SNPD	47.198%	6,428	
Distribution Maintenance	592	3	316,400	Situs	Situs	96,749	
Distribution Maintenance	592	3	(53,969)	SNPD	47.198%	(25,473)	
Distribution Maintenance	593	3	4,670,439	Situs	Situs	2,152,691	
Distribution Maintenance	593	3	85,323	SNPD	47.198%	40,271	
Distribution Maintenance	594	3	700,890	Situs	Situs	394,928	
Distribution Maintenance	594	3	79	SNPD	47.198%	37	
Distribution Maintenance	595	3	798	Situs	Situs	251	
Distribution Maintenance	595	3	23,356	SNPD	47.198%	11,024	
Distribution Maintenance	596	3	183,297	Situs	Situs	155,730	
Distribution Maintenance	597	3	52,720	Situs	Situs	19,316	
Distribution Maintenance	597	3	20,410	SNPD	47.198%	9,633	
Distribution Maintenance	598	3	201,350	Situs	Situs	74,240	
Distribution Maintenance	598	3	(80,369)	SNPD	47.198%	(37,933)	
Customer Accounts Operations	901	3	(1,925)	Situs	Situs	18	
Customer Accounts Operations	901	3	43,284	CN	46.014%	19,917	
Customer Accounts Operations	902	3	265,053	Situs	Situs	99,181	
Customer Accounts Operations	902	3	8,580	CN	46.014%	3,948	
			<u>9,725,359</u>			<u>4,153,774</u>	4.15.3

	ACCOUNT	Type	TOTAL		UTAH		REF#
			COMPANY	FACTOR	FACTOR %	ALLOCATED	
Adjustment to Expense:							
Customer Accounts Operations	903	3	70,005	Situs	Situs	29,064	
Customer Accounts Operations	903	3	929,120	CN	46.014%	427,527	
Customer Accounts Operations	904	3	682,962	Situs	Situs	249,741	
Customer Accounts Operations	904	3	215	CN	46.014%	99	
Customer Accounts Operations	905	3	(306)	Situs	Situs	(619)	
Customer Accounts Operations	905	3	10,925	CN	46.014%	5,027	
Customer Service Operations	907	3	1,945	CN	46.014%	895	
Customer Service Operations	908	3	219,365	Situs	Situs	136,025	
Customer Service Operations	908	3	65,825	CN	46.014%	30,289	
Customer Service Operations	908	3	346	OTHER	0.000%	-	
Customer Service Operations	909	3	5,231	Situs	Situs	1,236	
Customer Service Operations	909	3	158,538	CN	46.014%	72,950	
Customer Service Operations	910	3	-	Situs	Situs	-	
Customer Service Operations	910	3	3,858	CN	46.014%	1,775	
A&G Operations	920	3	(139,137)	Situs	Situs	1,237	
A&G Operations	920	3	(303,618)	SO	40.792%	(123,851)	
A&G Operations	921	3	(61,915)	Situs	Situs	(62,005)	
A&G Operations	921	3	745,420	SO	40.792%	304,069	
A&G Operations	922	3	(1,270,084)	SO	40.792%	(518,089)	
A&G Operations	923	3	151	Situs	Situs	151	
A&G Operations	923	3	626,505	SO	40.792%	255,562	
A&G Operations	924	3	2,065,178	SO	40.792%	842,422	
A&G Operations	925	3	514,780	SO	40.792%	209,988	
A&G Operations	928	3	561,902	Situs	Situs	219,950	
A&G Operations	928	3	54,296	SG	40.328%	21,896	
A&G Operations	928	3	-	SO	40.792%	-	
A&G Operations	929	3	(256,167)	SO	40.792%	(104,495)	
A&G Operations	930	3	546,629	Situs	Situs	191,664	
A&G Operations	930	3	313	CN	46.014%	144	
A&G Operations	930	3	826,934	SO	40.792%	337,321	
A&G Operations	931	3	56,382	Situs	Situs	(3)	
A&G Operations	931	3	305,331	SO	40.792%	124,550	
A&G Operations	935	3	192	Situs	Situs	-	
A&G Operations	935	3	730,398	SO	40.792%	297,942	
			<u>7,151,519</u>			<u>2,952,461</u>	
			13,236,330	4.15.1		5,317,202	4.15.1
			9,725,359	4.15.2		4,153,774	4.15.2
			<u>7,151,519</u>	4.15.3		<u>2,952,461</u>	4.15.3
			<u>30,113,208</u>	Ref 4.15.7		<u>12,423,436</u>	Ref 4.15

Rocky Mountain Power
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 12-months ending December 31, 2009

Function	Allocation Code	June 2008 Unadjusted O&M	3.2 Joint Use Revenues	4.1 Miscellaneous General Expense	4.2 Remove Non-Recurring Entries	4.3 Irrigation Load Control Adjustment	4.4 Blue Sky	4.6 Generation Overhaul Expense	4.7 Upper Beaver Hydro Sale	4.8 Prelim Coal Plant Expense	4.9 Rental Expense	4.10 DSM Amortization Removal	4.11 Remove Unadjusted Labor - 2007
Steam Operation	NPCSE	545,275,155	0	0	0	0	0	0	0	0	0	0	0
	NPCSSECH	44,829,541	0	0	0	0	0	0	0	0	0	0	0
	SE	13,729,207	0	0	0	0	0	0	0	0	0	0	(1,128,969)
	SG	96,503,861	0	0	0	0	0	0	0	0	0	0	(72,537,120)
	SSECH	1,698,291	0	0	0	0	0	0	0	0	0	0	0
	SSGCH	7,537,963	0	0	0	0	0	0	0	0	0	0	15,248
	Steam Operation Total	709,574,018	0	0	0	0	0	0	0	0	0	0	(73,650,840)
Steam Maintenance	SG	139,027,448	0	0	0	0	13,791,334	0	0	0	0	0	(47,588,687)
	SSGCH	16,423,414	0	0	0	0	0	0	0	0	0	0	525,353
	Steam Maintenance Total	155,450,863	0	0	0	0	13,791,334	0	0	0	0	0	(47,063,334)
Hydro Operations	SG-P	17,713,235	0	0	1,000,000	0	0	0	0	0	0	0	(8,425,645)
	SG-LJ	10,097,977	0	0	0	0	0	0	(33,731)	0	0	0	(7,179,937)
	Hydro Operations Total	27,811,212	0	0	1,000,000	0	0	0	(33,731)	0	0	0	(15,605,582)
Hydro Maintenance	SG-P	4,428,606	0	0	0	0	0	0	0	0	0	0	(1,876,607)
	SG-LJ	2,064,013	0	0	0	0	0	0	24,525	0	0	0	(772,214)
	Hydro Maintenance Total	6,512,620	0	0	0	0	0	0	24,525	0	0	0	(2,648,821)
Purchased Power	NPCSE	138,203,598	0	0	0	0	0	0	0	0	0	0	0
	NPCSG	683,867,647	0	0	0	0	0	0	0	0	0	0	0
	Purchased Power Total	822,071,244	0	0	0	0	0	0	0	0	0	0	0
Other Operations	LD	(32,973)	0	0	0	2,916,808	0	0	0	0	0	0	0
	NPCSE	354,435,127	0	0	0	0	0	0	0	0	0	0	0
	NPCSSECT	55,672,175	0	0	0	0	0	0	0	0	0	0	0
	OR	(53,813)	0	0	0	0	0	0	0	0	0	0	0
	SG	79,976,956	0	(79,834)	561,213	(2,916,808)	0	0	(3,867,415)	0	0	0	(38,687,707)
	SGCT	1,683,638	0	0	(561,213)	0	0	0	0	0	0	0	0
	SSGCT	15,946,365	0	0	0	0	0	0	0	0	0	0	(2,136,117)
	WA	(97,006)	0	0	0	0	0	0	0	0	0	0	0
	Other Operations Total	507,530,469	0	(79,834)	0	0	0	0	(3,867,415)	0	0	0	(41,823,824)
Other Maintenance	SG	4,743,515	0	0	0	0	0	5,240,304	0	0	0	0	(1,758,137)
	SSGCT	2,290,188	0	0	0	0	0	0	0	0	0	0	(628,501)
	Other Maintenance Total	7,033,703	0	0	0	0	0	5,240,304	0	0	0	0	(2,386,638)
Transmission Operations	NPCSE	1,601,319	0	0	0	0	0	0	0	0	0	0	0
	NPCSG	112,224,249	0	0	0	0	0	0	0	0	0	0	0
	SG	21,285,997	0	0	(100,000)	0	0	0	0	0	0	0	(13,386,386)
	Transmission Operations Total	135,111,565	0	0	(100,000)	0	0	0	0	0	0	0	(13,386,386)

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Function	Allocation Code	June 2008 Unadjusted O&M	3.2 Joint Use Revenues	4.1 Miscellaneous General Expense	4.2 Remove Non-Recurring Entries	4.3 Irrigation Load Control Adjustment	4.4 Blue Sky	4.6 Generation Overhaul Expense	4.7 Upper Beaver Hydro Sale Expense	4.8 Prelim Coal Plant Expense	4.9 Rental Expense	4.10 DSM Amortization Removal	4.11 Remove Unadjusted Labor - 2007
Transmission Maintenance	SG	29,098,411	0	0	0	0	0	0	0	0	0	0	(8,823,572)
Transmission Maintenance Total													
29,098,411													
Distribution Operations	CA	1,358,676	0	0	0	0	0	0	0	0	0	0	(894,101)
	ID	1,457,878	0	0	0	0	0	0	0	0	0	0	(1,141,705)
	OR	12,602,284	0	0	0	0	0	0	0	0	0	0	(8,556,284)
	SNPD	38,649,181	0	0	0	0	0	0	0	0	0	0	(51,064,474)
	UT	11,534,093	0	0	0	0	0	0	0	0	0	0	(8,068,643)
	WA	2,369,588	0	0	0	0	0	0	0	0	0	0	(1,729,135)
	WYP	3,166,485	0	0	0	0	0	0	0	0	0	0	(1,851,258)
	WYU	390,126	0	0	0	0	0	0	0	0	0	0	(282,375)
Distribution Operations Total													
71,528,313													
Distribution Maintenance	CA	8,873,509	47,403	0	0	0	0	0	0	0	0	0	(3,753,511)
	ID	6,552,478	0	0	0	0	0	0	0	0	0	0	(3,043,985)
	OR	43,386,281	28,363	0	0	0	0	0	0	0	0	0	(18,380,199)
	SNPD	11,976,461	(683,514)	0	0	0	0	0	0	0	0	0	(13,263,466)
	UT	56,878,713	574	0	0	0	0	0	0	0	0	0	(16,350,334)
	WA	8,042,982	0	0	0	0	0	0	0	0	0	0	(3,354,235)
	WYP	10,039,431	5,982	0	0	0	0	0	0	0	0	0	(3,697,801)
	WYU	1,441,994	0	0	0	0	0	0	0	0	0	0	(607,657)
Distribution Maintenance Total													
147,191,858													
Customer Accounts Operations	CA	1,030,462	0	0	0	0	0	0	0	0	0	0	(861,036)
	CN	49,277,508	0	0	2,373,200	0	0	0	0	0	0	0	(34,184,430)
	ID	2,286,106	0	0	0	0	0	0	0	0	0	0	(1,489,366)
	OR	16,535,969	0	0	(994,051)	0	34,033	0	0	0	0	0	(8,769,451)
	UT	16,241,488	0	0	0	0	0	0	0	0	0	0	(9,633,589)
	WA	4,032,850	0	0	0	0	0	0	0	0	0	0	(2,056,065)
	WYP	3,432,548	0	0	0	0	0	0	0	0	0	0	(2,005,846)
	WYU	367,437	0	0	0	0	0	0	0	0	0	0	(294,532)
Customer Accounts Operations Total													
93,204,369													
Customer Service Operations	CA	242,846	0	(30,322)	0	0	(3,282)	0	0	0	0	(136,349)	(3,232)
	CN	7,630,791	0	0	0	0	(11,373)	0	0	0	0	0	(3,736,441)
	ID	2,659,818	0	0	0	0	(4,233)	0	0	0	0	0	(357,705)
	OR	1,340,620	0	0	(80,530)	0	(73,208)	0	0	0	0	0	(1,054,533)
	OTHER	31,126	0	0	0	0	0	0	0	0	0	0	(25,327)
	UT	18,406,037	0	0	100,233	0	(101,871)	0	0	0	0	0	(836,681)
	WA	2,158,170	0	0	0	0	(6,123)	0	0	0	0	0	(2,147,125)
	WYP	775,527	0	0	0	0	(6,648)	0	0	0	0	0	(660,775)
Customer Service Operations Total													
33,245,936													
A&G Operations - Excludes Acct 935	CA	6,950	0	0	0	0	(279)	0	0	0	0	0	0
	CN	5,054	0	0	0	0	(562)	0	0	0	0	0	0
	ID	667,871	0	0	0	0	1,302	0	0	0	0	0	(305,097)
	OR	10,274,896	0	0	0	0	0	0	0	0	0	0	0
	SG	877,998	0	0	0	0	0	0	0	0	0	0	0
	SO	125,190,469	0	(379,657)	132,122	0	(102,768)	0	0	0	(450,301)	0	(78,924,405)
	UT	5,682,742	0	(7,710)	0	0	(29,292)	0	0	0	0	0	0
	WA	1,194,036	0	0	0	0	(825)	0	0	0	0	0	(637,047)
	WYP	2,368,210	0	0	0	0	(961)	0	0	0	0	0	(1,325,743)
A&G Operations Total-Non Acct 935													
146,218,225													
A&G Operations - Account 935	OR	32,048	0	0	0	0	0	0	0	0	0	0	(26,578)
	SO	24,973,862	0	0	0	0	0	0	0	0	0	0	(4,118,853)
A&G Operations Total-Acct 935													
25,005,910													
Grand Total													
2,896,585,715													
(601,192)													
(487,623)													
2,430,974													
(9,206)													
19,031,638													
(3,867,415)													
(450,301)													
(18,733,004)													
(482,945,894)													

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Function	Allocation Code	4.12 MEHC Transition Savings	4.14 Affiliate Management Fee	4.19 Solar Photovoltaic Program	4.21 Chehalis Gas Swap	5.2 Green Tag	5.3 West Valley Lease	5.5 Electric Lake Settlement	8.8 Powerdale Removal	O&M		Escalation Percentages	O&M		
										Before Escalation	After Escalation		Before Escalation	After Escalation	
Steam Operation															
	NPCSE	0	0	0	0	0	0	0	0	0	0.0%	0	0	545,275,155	0
	NPCSSSECH	0	0	0	0	0	0	0	0	0	0.0%	0	0	44,829,541	0
	SE	0	0	0	0	0	0	0	0	0	8.3%	1,044,860	1,044,860	13,645,098	13,645,098
	SG	0	0	0	0	0	0	0	0	0	8.3%	23,986,740	23,986,740	25,954,154	25,954,154
	SSECH	0	0	0	0	0	0	0	0	0	8.3%	1,698,291	1,698,291	1,839,120	1,839,120
	SSGGH	0	0	0	0	0	0	0	0	0	8.3%	7,553,212	7,553,212	8,179,553	8,179,553
	Steam Operation Total	0	0	0	0	0	0	0	0	0	8.3%	3,789,444	3,789,444	639,722,622	639,722,622
Steam Maintenance															
	SG	0	0	0	0	0	0	0	0	0	4.9%	5,171,859	5,171,859	110,401,954	110,401,954
	SSGGH	0	0	0	0	0	0	0	0	0	4.9%	833,000	833,000	17,781,767	17,781,767
	Steam Maintenance Total	0	0	0	0	0	0	0	0	0	4.9%	6,004,859	6,004,859	128,183,722	128,183,722
Hydro Operations															
	SG-P	0	0	0	0	0	0	0	0	0	8.0%	816,338	816,338	11,076,605	11,076,605
	SG-U	(81,748)	0	0	0	0	0	0	(27,324)	0	8.0%	222,881	222,881	3,025,542	3,025,542
	Hydro Operations Total	(81,748)	0	0	0	0	0	0	(27,324)	0	8.0%	1,039,320	1,039,320	14,102,147	14,102,147
Hydro Maintenance															
	SG-P	0	0	0	0	0	0	0	0	0	6.2%	158,074	158,074	2,710,073	2,710,073
	SG-U	0	0	0	0	0	0	0	0	0	6.2%	82,773	82,773	1,419,097	1,419,097
	Hydro Maintenance Total	0	0	0	0	0	0	0	0	0	6.2%	240,847	240,847	4,129,170	4,129,170
Purchased Power															
	NPCSE	0	0	0	0	(959,629)	0	0	0	0	0.0%	137,243,969	137,243,969	137,243,969	137,243,969
	NPCSG	0	0	0	0	(959,629)	0	0	0	0	0.0%	663,967,647	663,967,647	663,967,647	663,967,647
	Purchased Power Total	0	0	0	0	(959,629)	0	0	0	0	0.0%	801,111,615	801,111,615	801,111,615	801,111,615
Other Operations															
	ID	0	0	0	0	0	0	0	0	0	8.5%	2,893,835	2,893,835	3,129,868	3,129,868
	NPCSE	0	0	0	0	0	0	0	0	0	0.0%	354,435,127	354,435,127	354,435,127	354,435,127
	NPCSSSECT	0	0	0	0	0	0	0	0	0	0.0%	55,672,175	55,672,175	55,672,175	55,672,175
	OR	0	0	0	0	0	0	0	0	0	8.5%	(53,813)	(53,813)	(58,404)	(58,404)
	SG	(14,198)	0	0	0	0	0	0	0	0	8.5%	35,054,105	35,054,105	36,044,735	36,044,735
	SSCT	0	0	0	0	0	0	0	0	0	8.5%	1,122,425	1,122,425	1,218,184	1,218,184
	SSGCT	(279,274)	0	0	0	0	0	0	0	0	8.5%	(91,506)	(91,506)	(1,065,243)	(1,065,243)
	WA	0	0	0	0	0	(14,512,480)	0	0	0	8.5%	(97,006)	(97,006)	(105,282)	(105,282)
	Other Operations Total	(283,472)	0	0	0	0	(14,512,480)	262,777	0	0	8.5%	3,235,819	3,235,819	457,271,161	457,271,161
Other Maintenance															
	SG	0	0	0	0	0	0	0	0	0	5.8%	474,721	474,721	8,699,403	8,699,403
	SSGCT	0	0	0	0	0	0	0	0	0	5.8%	24,668	24,668	452,048	452,048
	Other Maintenance Total	0	0	0	0	0	0	0	0	0	5.8%	499,389	499,389	9,151,451	9,151,451
Transmission Operations															
	NPCSE	0	0	0	0	0	0	0	0	0	0.0%	1,601,319	1,601,319	1,601,319	1,601,319
	NPCSG	0	0	0	0	0	0	0	0	0	0.0%	112,224,249	112,224,249	112,224,249	112,224,249
	SG	0	0	0	0	0	0	0	0	0	7.0%	7,769,611	7,769,611	8,343,770	8,343,770
	Transmission Operations Total	0	0	0	0	0	0	0	0	0	7.0%	544,159	544,159	122,169,338	122,169,338

Function	Allocation Code	4.12 MEHC Transition Savings	4.14 Affiliate Management Fee	4.19 Solar Photovoltaic Program	4.21 Coal/Gas Swap	5.2 Green Tag	5.3 West Valley Lease	5.5 Electric Lake Settlement	8.9 Power/Dialo Removal	O&M Before Escalation	Escalation Percentages	O&M Escalation	O&M After Escalation
Transmission Maintenance	SG	0	0	0	0	0	0	0	0	20,175,839	6.4%	1,293,816	21,469,654
Transmission Maintenance Total		0	0	0	0	0	0	0	0	20,175,839	6.4%	1,293,816	21,469,654
Distribution Operations	CA	0	0	0	0	0	0	0	0	364,575	5.3%	19,479	384,054
	ID	0	0	0	0	0	0	0	0	316,174	5.3%	16,893	333,067
	OR	0	0	0	0	0	0	0	0	4,046,000	5.3%	216,177	4,262,177
	SNPD	0	0	0	0	0	0	0	0	(12,415,292)	5.3%	(663,347)	(13,078,640)
	UT	0	0	0	0	0	0	0	0	3,465,450	5.3%	185,158	3,650,608
	WA	0	0	0	0	0	0	0	0	640,453	5.3%	34,219	674,673
	WYP	0	0	0	0	0	0	0	0	1,315,226	5.3%	70,272	1,385,498
	WYU	0	0	0	0	0	0	0	0	107,750	5.3%	5,757	113,508
Distribution Operations Total		0	0	0	0	0	0	0	0	(2,159,664)	5.3%	(115,381)	(2,275,054)
Distribution Maintenance	CA	0	0	0	0	0	0	0	0	5,167,401	7.3%	374,902	5,542,303
	ID	0	0	0	0	0	0	0	0	3,508,493	7.3%	254,546	3,763,039
	OR	0	0	0	0	0	0	0	0	1,816,285	7.3%	132,903	1,949,188
	SNPD	0	0	0	0	0	0	0	0	(1,970,519)	7.3%	(142,964)	(2,113,483)
	UT	0	0	0	0	0	0	0	0	40,528,953	7.3%	2,940,432	43,469,385
	WA	0	0	0	0	0	0	0	0	4,688,746	7.3%	340,175	5,028,921
	WYP	0	0	0	0	0	0	0	0	6,347,612	7.3%	460,528	6,808,140
	WYU	0	0	0	0	0	0	0	0	834,337	7.3%	60,532	894,870
Distribution Maintenance Total		0	0	0	0	0	0	0	0	84,139,478	7.3%	6,104,436	90,243,915
Customer Accounts Operations	CA	0	0	0	0	0	0	0	0	169,426	5.7%	9,624	179,050
	CN	0	0	0	0	0	0	0	0	17,466,278	5.7%	992,124	18,458,401
	ID	0	0	0	0	0	0	0	0	786,739	5.7%	44,889	831,628
	OR	0	0	0	0	0	0	0	0	6,606,500	5.7%	386,624	7,193,124
	UT	35,938	0	0	0	0	0	0	0	6,643,838	5.7%	377,385	7,021,223
	WA	0	0	0	0	0	0	0	0	1,976,785	5.7%	112,286	2,089,071
	WYP	0	0	0	0	0	0	0	0	1,426,703	5.7%	81,040	1,507,743
	WYU	0	0	0	0	0	0	0	0	72,905	5.7%	4,141	77,046
Customer Accounts Operations Total		35,938	0	0	0	0	0	0	0	35,349,173	5.7%	2,007,912	37,357,086
Customer Service Operations	CA	0	0	0	0	0	0	0	0	99,983	6.0%	5,972	105,956
	CN	0	0	0	0	0	0	0	0	3,852,656	6.0%	230,165	4,082,821
	ID	0	0	0	0	0	0	0	0	1,118,509	6.0%	66,822	1,185,331
	OR	0	0	0	0	0	0	0	0	132,348	6.0%	7,907	140,255
	OTHER	0	0	0	0	0	0	0	0	5,789	6.0%	346	6,145
	UT	0	0	0	0	0	0	0	0	2,297,559	6.0%	137,261	2,434,820
	WA	0	0	0	0	0	0	0	0	2,922	6.0%	175	3,097
	WYP	0	0	0	0	0	0	0	0	108,104	6.0%	6,458	114,563
Customer Service Operations Total		0	0	0	0	0	0	0	0	7,617,880	6.0%	455,108	8,072,988
A&G Operations - Excludes Acct 935	CA	0	0	0	0	0	0	0	0	6,671	6.2%	413	7,084
	CN	0	0	0	0	0	0	0	0	5,054	6.2%	313	5,367
	ID	(305,087)	0	0	0	0	0	0	0	57,114	6.2%	3,532	60,646
	OR	0	0	0	0	0	0	0	0	10,276,198	6.2%	635,490	10,911,688
	SG	0	0	0	0	0	0	0	0	877,998	6.2%	54,296	932,294
	SO	7,183,895	(5,993)	(20,000)	0	0	0	0	0	52,623,352	6.2%	3,254,280	56,877,632
	SO	0	0	20,000	0	0	0	0	0	5,675,740	6.2%	350,993	6,026,733
	WYP	(637,047)	0	0	0	0	0	0	0	(170,884)	6.2%	(10,568)	(181,451)
	WYU	(1,327,778)	0	0	0	0	0	0	0	(258,272)	6.2%	(15,848)	(374,120)
A&G Operations Total-Non Acct 935		4,913,963	(5,993)	0	0	0	0	0	0	68,094,972	6.2%	4,272,901	73,367,873
A&G Operations - Account 935	OR	0	0	0	0	0	0	0	0	5,470	3.5%	192	5,662
	SO	0	0	0	0	0	0	0	0	20,855,009	3.5%	730,398	21,585,407
A&G Operations Total-Acct 935		0	0	0	0	0	0	0	0	20,860,479	3.5%	730,590	21,591,069
Grand Total		4,574,661	(5,993)	0	819,221	(959,629)	(15,746,787)	262,777	(27,324)	2,389,555,547		30,113,208	2,419,668,755

Ref# 4.15

Ref# 4.15.8

	Escalation Factors
	June 2008 to December 2009
STEAM PRODUCTION PLANT	
Operation:	8.3%
Maintenance:	4.9%
NUCLEAR PRODUCTION PLANT	
Operation:	6.6%
Maintenance:	3.4%
HYDRO PRODUCTION PLANT	
Operation:	8.0%
Maintenance:	6.2%
OTHER PRODUCTION PLANT	
Operation:	8.5%
Maintenance:	5.8%
TRANSMISSION PLANT	
Operation:	7.0%
Maintenance:	6.4%
DISTRIBUTION PLANT	
Operation:	5.3%
Maintenance:	7.3%
CUSTOMER ACCOUNTS	
Operation:	5.7%
CUSTOMER SERVICE and INFORMATIO	
Operation:	6.0%
SALES	
Operation:	6.7%
ADMINISTRATIVE and GENERAL	
Operation:	6.2%
General Plant - Account 935 only:	3.5%

Note: please see Steven R. McDougal confidential exhibit showing details of escalation factors

	<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:							
Miscellaneous General Expense	930	3	1,154,773	SO	40.792%	471,052	Below

Adjustment Detail:

Western Electric Coordinating Council Fees							
Actual Expense for period July 2007 to June 2008			2,290,268				4.16.2
Escalation %			6.2%				4.15.8
Escalation Applied			141,632				
December 2009 Escalated Balance			<u>2,431,900</u>				
Normalized Level of WECC fees for Test Year			3,586,674				
Minus Actuals			(2,290,268)				
Minus Escalation Applied			<u>(141,632)</u>				
Additional Fees Beyond Escalation			<u>1,154,773</u>				

Description of Adjustment:

Since its formation, Western Electric Coordinating Council (WECC) has been responsible for coordinating and promoting electric system reliability. Recently, WECC's role has significantly expanded into the compliance area. This adjustment includes the increase in mandated membership WECC fees over the twelve months ended June 2008 levels.

Rocky Mountain Power
Utah General Rate Case - December 2009
Western Electricity Coordinating Council Fees
July 2007 to June 2008

Calendar Year	Period	FERC Acct	Locatn	Account	Amount	Text
2007	12	9302000	1	545550	7,000	Est. Annual WECC unscheduled flow mitigation due i
2007	12	9302000	1	545550	7,000	Est. Annual WECC unscheduled flow mitigation due i
2007	12	9302000	1	545550	7,000	Est. Annual WECC unscheduled flow mitigation due i
2007	12	9302000	1	545550	7,000	Est. Annual WECC unscheduled flow mitigation due i
2007	12	9302000	1	545550	7,000	Est. Annual WECC unscheduled flow mitigation due i
2007	12	9302000	1	545550	7,000	Est. Annual WECC unscheduled flow mitigation due i
2007	12	9302000	1	545550	7,000	Est. Annual WECC unscheduled flow mitigation due i
2007	12	9302000	1	545550	7,000	Est. Annual WECC unscheduled flow mitigation due i
2008	1	9302000	1	545550	81,105	PREPD MEMBERSHIP DUES AMORT-WECC PACW
2008	1	9302000	1	545550	132,271	PREPD MEMBERSHIP DUES AMORT-WECC PACE
2008	2	9302000	1	545550	81,105	PREPD MEMBERSHIP DUES AMORT-WECC PACW
2008	2	9302000	1	545550	132,271	PREPD MEMBERSHIP DUES AMORT-WECC PACE
2008	3	9302000	1	545550	81,105	PREPD MEMBERSHIP DUES AMORT-WECC PACW
2008	3	9302000	1	545550	132,271	PREPD MEMBERSHIP DUES AMORT-WECC PACE
2008	4	9302000	1	545550	81,105	PREPD MEMBERSHIP DUES AMORT-WECC PACW
2008	4	9302000	1	545550	132,271	PREPD MEMBERSHIP DUES AMORT-WECC PACE
2008	5	9302000	1	545550	81,105	PREPD MEMBERSHIP DUES AMORT-WECC PACW
2008	5	9302000	1	545550	132,271	PREPD MEMBERSHIP DUES AMORT-WECC PACE
2008	6	9302000	1	545550	81,105	PREPD MEMBERSHIP DUES AMORT-WECC PACW
2008	6	9302000	1	545550	132,271	PREPD MEMBERSHIP DUES AMORT-WECC PACE
2008	6	9302000	1	545550	7,000	Est Annual WECC unsch flow mit due Sep 07 for 06
2008	6	9302000	1	545550	7,000	Est Annual WECC unsch flow mit due Sep 07 for 06
2008	6	9302000	1	545550	7,000	Est Annual WECC unsch flow mit due Sep 07 for 06
2008	6	9302000	1	545550	7,000	Est Annual WECC unsch flow mit due Sep 07 for 06
2008	6	9302000	1	545550	7,000	Est Annual WECC unsch flow mit due Sep 08 for 07
2008	6	9302000	1	545550	7,000	Est Annual WECC unsch flow mit due Sep 08 for 07

2,290,268
Ref 4.16

	<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:							
Property Expense	924	3	421,286	SO	40.792%	171,850	4.17.2
Liability Expense	925	3	(86,925)	SO	40.792%	(35,458)	4.17.2
Injuries and Damages	925	3	<u>22,701</u>	SO	40.792%	<u>9,260</u>	4.17.1
			<u>357,062</u>			<u>145,652</u>	
Adjustment to Taxes:							
Schedule M	SCHMAP	3	(204,349)	SO	40.792%	(83,358)	
Schedule M	SCHMAT	3	(1,415,357)	SO	40.792%	(577,348)	
Deferred Tax Expense	41110	3	438,972	SO	40.792%	179,064	
Deferred Tax Balance	190	3	(2,324,117)	SO	40.792%	(948,047)	

Description of Adjustment:

This adjustment normalizes injury and damage expenses to reflect a three year average of gross expense net of insurance using the cash method, consistent with the Utah Commission ruling in Docket No. 07-035-93. This adjustment also normalizes property insurance expenses and captive property and liability insurance expenses.

Rocky Mountain Power
Utah General Rate Case - December 2009
Insurance Expense

GL Account	Jul 05 - Jun 06 Cash	Jul 06 - Jun 07 Cash	Jul 07 - Jun 08 Cash	Totals Cash	Ref.
Excluding Auto (280311)	2,851,359	2,850,674	5,595,604	11,297,638	
Auto (280312)	373,814	194,503	1,186,542	1,754,858	
Construction (280313)	47,543	50,125	22,712	120,380	
	<u>3,272,715</u>	<u>3,095,302</u>	<u>6,804,858</u>	<u>13,172,875</u>	
* Monies Received (Cash)	<u>(2,944,948)</u>	<u>0</u>	<u>(2,795,245)</u>	<u>(5,740,193)</u>	
Net Amount	<u>327,767</u>	<u>3,095,302</u>	<u>4,009,613</u>	<u>7,432,682</u>	
3 Year Average - Cash Basis				<u><u>2,477,561</u></u>	

* Insurance monies are not received until after the incident is settled (paid). At that time a claim is submitted to insurance company for reimbursement.

Adjustment Detail:

Base Year Expense	\$	6,778,451	
Minus Insurance Receivable		(4,466,561)	
Net Base Year Expense	\$	<u>2,311,890</u>	
Base Year Net Expense		2,311,890	
Escalation %		6.2%	To 4.15.8
Escalation Applied		<u>142,970</u>	
December 2009 Escalated Balance		<u>2,454,860</u>	
3 Year Average - Cash Basis	\$	2,477,561	
Regulatory Adjustment	\$	<u>22,701</u>	To 4.17

**Rocky Mountain Power
Utah General Rate Case - December 2009
Insurance Expense**

	Property Insurance Expense 548000/924	Captive Property Insurance 548522/924	Captive Liability Insurance 548523/925	Total
Adjustment Detail:				
Base Year Expense	9,624,909	5,572,797	1,588,680	16,786,386
Escalation % (Ref. 4.15.8)	6.2%	6.2%	6.2%	
Escalation Applied	595,214	344,627	98,246	1,038,087
December 2009 Escalated Balance	10,220,123	5,917,424	1,686,925	17,824,472
Test Period Level	10,758,833	5,800,000	1,600,000	18,158,833
Regulatory Adjustment	538,710	(117,424)	(86,925)	334,361
			To 4.17	
Total Property Expense		421,286	To 4.17	

	<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:							
Office Supplies & Expenses	921	3	282,343	SO	40.792%	115,172	
Operation Supervision & Engineering	560	3	1,904,652	SG	40.328%	768,103	
Maint Supervision & Engineering	590	3	97,870	SNPD	47.198%	46,193	
Maint of Station Equipment	592	3	203,257	SNPD	47.198%	95,934	
Load Dispatching	561	3	40,423	SG	40.328%	16,302	
Load Dispatching	581	3	226,356	SNPD	47.198%	106,836	
Operation Supervision & Engineering	580	3	120,512	SNPD	47.198%	56,880	
			<u>2,875,413</u>			<u>1,205,420</u>	4.18.1

Description of Adjustment:

As of June 18, 2007, the electricity industry has been operating under mandatory, enforceable reliability standards. Utilities and other bulk power industry participants that violate any of the standards face enforcement actions including possible sanctions of up to one million dollars per day in addition to potentially more rigorous compliance monitoring and testing requirements. In order to comply with enhanced reliability standards, the Company anticipates the addition of thirteen full-time employees along with increased program and information technology costs.

Department	Account	Budget 12 Months Ending 12/31/2009	Actual Jan- June 2008	Escalation %	Escalated Jan- June 2008	Adjustment
General Counsel	921	269,525	52,848	6.2%	56,116	213,409
Main Grid Planning	560	769,820	-	7.0%	-	769,820
Transmission Development Planning	560	1,746,370	632,466	7.0%	676,591	1,069,779
Investment Planning	590	97,870	-	7.3%	-	97,870
Physical Security	921	84,000	22,170	6.2%	23,541	60,459
Transmission & Distribution Operations	592	237,600	32,020	7.3%	34,343	203,257
Transmission & Distribution Operations	561	134,640	88,072	7.0%	94,217	40,423
Transmission & Distribution Operations	581	117,480	88,401	5.3%	93,124	24,356
Transmission & Distribution Operations	580	55,440	-	5.3%	-	55,440
Finance	921	8,475	-	6.2%	-	8,475
Finance	560	65,940	829	7.0%	887	65,053
Finance	580	70,950	5,580	5.3%	5,878	65,072
Finance	581	202,000	-	5.3%	-	202,000
Total		3,860,110	922,386		984,697	2,875,413
				Ref 4.15.8		Ref 4.18

	<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:							
Customer Assistance	908	3	(141,343)	UT	100.000%	(141,343)	Below
Administration and General	920	1	20,000	UT	100.000%	20,000	Below
Administration and General	920	1	(20,000)	SO	40.792%	(8,158)	Below

Adjustment Detail:

Program Pro Forma Costs CY 2009							
Customer Incentives			215,500				4.19.1
External Administration			79,000				4.19.1
Total External Costs			<u>294,500</u>				4.19.1
External Costs in Unadjusted Results:							
Other Expenses in Unadjusted Results			210,074				4.19.1
Liability Accruals			201,198				4.19.1
Total Before Escalation			<u>411,273</u>				
Escalation %			6.0%				4.15.8
Escalated Applied			<u>24,570</u>				
December 2009 Escalated Balance			<u>435,843</u>				
Net amount of adjustment			<u>(141,343)</u>				
Internal Administration Allowance			20,000				4.19.1

Description of Adjustment:

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

Rocky Mountain Power
Utah General Rate Case - December 2009
Solar Photovoltaic Program

Annual Program Budgeted Amounts:

External Administration	79,000	Ref. 4.19
Customer Incentive Expenses	215,500	Ref. 4.19
External Costs	294,500	Ref. 4.19
Internal Administration Allowance	20,000	Ref. 4.19
Total Annual Program Costs	<u>314,500</u>	

Summary of Activity:

	<u>Cash Payments</u>			<u>Program Liability Accrual</u>
	<u>Month</u>	<u>Administration</u>	<u>Customer Incentive</u>	
	Jan-07	-	-	-
	Feb-07	-	-	-
	Mar-07	-	-	-
	Apr-07	-	-	-
	May-07	-	-	30,000
Base Period	Jun-07	-	-	30,000 x
	Jul-07	-	-	30,000
	Aug-07	-	-	28,782
	Sep-07	-	-	72,866
	Oct-07	1,218	-	1,218
	Nov-07	24,795	-	24,795
	Dec-07	-	-	223,933
	Jan-08	33,103	-	33,103
	Feb-08	-	-	283,992
	Mar-08	-	114,722	114,722
	Apr-08	27,574	8,663	36,236
	May-08	-	-	206,657
	Jun-08	-	-	231,198 y
		<u>86,690</u>	<u>123,385</u>	<u>210,074</u>

Base Period Amounts:

	<u>86,690</u>	<u>123,385</u>	<u>210,074</u>	<u>201,198</u> y-x
			Ref 4.19	Ref 4.19

	<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: Employee Relocation Expense	921	3	163,039	SO	40.792%	66,506	4.20.1

Description of Adjustment:

In its order on Docket No. 07-035-93, the Utah Commission ruled that that relocation costs included in the test year should be based on a five-year historical average. This adjustment reflects the impact of the Commission's order on the test period results.

Rocky Mountain Power
Utah General Rate Case - December 2009
Employee Relocation Expense

12 Months Ended	Total Company	Reference
June 2004	4,210,595	
June 2005	3,001,473	
June 2006	3,585,457	
June 2007	4,355,193	
June 2008	3,327,185	
Average	3,695,981	
June 2008	3,327,185	
Escalation	<u>6.18%</u>	Ref 4.15.8
June 2008 Escalated	3,532,942	
Adjust to 5 Year Average	<u><u>163,039</u></u>	Ref 4.20

	<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: Other Expense	557	1	819,221	SG	40.328%	330,373	4.21.1

Description of Adjustment:

During the twelve months ended June 2008 several natural gas swap entries were inadvertently booked to account 557. Natural gas swaps are normally charged to FERC account 547.1 and are considered to be part of net power costs. Since FERC account 557 is not a part of net power costs, this adjustment removes the amounts from unadjusted results to be consistent with net power cost treatment.

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Gas Swap Adjustment

FERC Financial Statements - Balance Sheet / Income Statement

Report title : FERC Financial Statements - Balance Sheet / Income Statement
 Controlling area : 4500 Profit center : *
 FERC location : * SAP account : 0000515220/
 FERC account : 0005570000/ Plan version : 0
 Reporting period : 2009/012

FERC Financial Statements	BS/IS		DEC-2009	
Account	Acct Description	Func Grp	Period postings	YTD postings
5570000	OTHER EXPENSES	OPS		395,800.00
**Account(s)				395,800.00

FERC Financial Statements - Balance Sheet / Income Statement

Report title : FERC Financial Statements - Balance Sheet / Income Statement
 Controlling area : 4500 Profit center : *
 FERC location : * SAP account : 0000515220/
 FERC account : 0005570000/ Plan version : 0
 Reporting period : 2009/006

FERC Financial Statements	BS/IS		JUN-2009	
Account	Acct Description	Func Grp	Period postings	YTD postings
5570000	OTHER EXPENSES	OPS	306,150.00-	1,215,021.50-
**Account(s)			306,150.00-	1,215,021.50-

395,800
 (1,215,021)
(819,221) Page 4.21

	<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: Leaning Juniper	549	3	(871,000)	SG	40.328%	(351,255)	

Description of Adjustment:

This adjustment removes the warranty costs for Leaning Juniper because the warranty expired in September 2008. This adjustment was ordered by the Utah Commission in Docket No. 07-035-93.

	<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	(22,274,224)	SG	40.328%	(8,982,692)	4.23.1
Transmission	566	3	(2,679,554)	SG	40.328%	(1,080,604)	4.23.1
Distribution	588	3	(11,250,733)	SNPD	47.198%	(5,310,155)	4.23.1
Customer Accts & Service	905	3	(5,372,574)	CN	46.014%	(2,472,148)	4.23.1
Administrative & General	930	3	(9,039,955)	SO	40.792%	(3,687,552)	4.23.1
			<u>(50,617,040)</u>			<u>(21,533,151)</u>	

Description of Adjustment:

The Company is not planning to spend more than the budgeted non-power cost O&M in calendar year 2009. The escalated non-power cost in this general rate case is being adjusted to that level. This adjustment is dependent upon other adjustments in this filing as shown on page 4.23.2, and will change accordingly if adjustment amounts change.

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

	Unadjusted 12 Mos Ended Jun-08	Inflation & Labor Escalation	Other Adjustments	Adjusted 12 Mos Ending Dec-09	Business Unit Target		Adjustment	Account	Factor
					12 Mos Ending Dec-09	12 Mos Ending Dec-09			
Generation	413,700,884	24,619,054	21,053,874	459,373,812	437,099,588	(22,274,224)	557	SG	
Transmission	50,385,408	3,031,465	1,845,075	55,261,948	52,582,394	(2,679,554)	566	SG	
Distribution	218,720,171	13,271,929	38,074	232,030,174	220,779,441	(11,250,733)	588	SNPD	
Customer Accts & Service	126,450,305	5,992,625	(21,641,314)	110,801,615	105,429,041	(5,372,574)	905	CN	
Administrative & General	171,224,136	9,568,706	5,643,228	186,436,070	177,396,115	(9,039,955)	930	SO	
	980,480,904	56,483,780	6,938,937	1,043,903,620	993,286,580	(50,617,040)			

Ref 4.23.3

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

		<u>Ref</u>
12 Months Ended June 2008	980,480,904	
Non-labor escalation	30,113,208	4.15.7
Labor escalation	26,370,572	4.11.2
<u>Other Adjustments</u>		
Joint Use Revenues	(601,192)	3.2
Miscellaneous General Expense	(257,623)	4.1
Remove Non-Recurring Entries	2,190,974	4.2
Blue Sky	(309,091)	4.4
Generation Overhaul Adjustment	19,031,638	4.6
Upper Beaver Sale	(9,206)	4.7
Preliminary Coal Plant Expense	(3,867,415)	4.8
Rental Expense	(450,301)	4.9
DSM Amortization Removal	(18,733,004)	4.10
MEHC Transition Savings	4,522,643	4.12
Affiliate Management Fee	(5,993)	4.14
Gas Swap	819,221	4.21
West Valley Lease	(15,746,787)	5.3
Electric Lake Settlement	262,777	5.5
Powerdale Removal	(27,324)	8.9
Utah AMR Savings	(3,995,729)	4.5
Incremental Generation O&M	20,934,952	4.13
Affiliate Management Fee	(357,547)	4.14
WECC Fees	1,154,773	4.16
Insurance Expense	357,062	4.17
Compliance Expense	2,875,413	4.18
Solar Voltaic Program	(141,343)	4.19
Employee Relocation Expense	163,039	4.20
Leaning Juniper Warranty	(871,000)	4.22
	<u>1,043,903,620</u>	
Business Unit Target	993,286,580	4.23.1
Adjustment	<u><u>50,617,040</u></u>	4.23

Rocky Mountain Power
Utah General Rate Case - December 2009
Non-Power Cost O&M CY 2009 Target
\$ - thousands

PacifiCorp 2008 10 Year Plan, V3

Year 2009

Operations, Maintenance, Admin and General

Regular/Ordinary Time	513,757	
Overtime Pay	34,439	
Premium Pay	2,984	
Bonus/Incentive	21,250	
Other Salary Expense	4,931	
Salary Expense	<u>577,362</u>	
Secondary Salary Expense	(188,158)	
Salary Overhead/Benefits	163,468	
Salary Assessments	<u>(23,573)</u>	
Total Labor		529,099
Employee Expenses		17,227
Materials and Supplies		93,760
Construction and Maintenance Services	193,101	
Vegetation Control Services	43,439	
Other Contracts and Services	82,874	
Secondary Contracts and Services	<u>(10,862)</u>	
Contracts and Services		308,552
Other Operating Expenses		(287)
Utilities	3,992	
Rents and Leases	9,589	
Insurance Related	30,333	
Bad Debts	10,963	
DSM Expense	81,152	
Other Expense - Other	26,817	
Vehicle Lease Fee	3	
Overheads	(66,695)	
Settlements	<u>2</u>	
Other Expenses		96,156
MEHC Management Fee		<u>9,000</u>
Total OMAG		1,053,506
Add SB1149 (Reclass to OPS O&M)	1,445	
Add DSM Load Control (Reclass to OPS O&M)	6,900	
Add Broker's Fees (Reclass to OPS O&M)	<u>492</u>	
Net Power Cost Adjustments		8,837
Vehicle Depn		11,862
Less: DSM		(81,152)
Less: SERP		<u>(2,400)</u>
FERC Non-Power Cost O&M Budget		990,653
Energy Trust Oregon Credit		<u>2,634</u>
Budget for Adjustment		<u>993,287</u>

Ref 4.23.1

Rocky Mountain Power
Utah General Rate Case, December 31, 2009
Net Power Cost Summary

The following adjustments were used to develop pro forma net power costs for the test period. The Company's actual power costs for the twelve months ended June 2008 provide the starting point for establishing the adjustment amounts for the test period.

5.1 Net Power Cost Study

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.

5.2 Green Tag

Revenues and expenses of the Blue Sky programs should be excluded from results. This adjustment removes green tag purchase costs for the program. Other aspects of the Blue Sky program are removed in the Pro Forma Revenue adjustment 3.1 and Blue Sky adjustment 4.4.

5.3 West Valley Lease (MEHC)

The Company terminated the West Valley lease on May 31, 2008. Since net power costs do not include the West Valley plant, this adjustment removes any expense and investment from the base period to be consistent with net power cost treatment.

5.4 James River Royalty Offset/Little Mountain

Since the cost of James River power is included in adjustment 5.1, this adjustment credits revenues for capital cost and maintenance cost recovery. This adjustment also adjusts Little Mountain steam sales to match revenue with the assumptions used in the net power cost study in adjustment 5.1.

5.5 Electric Lake Settlement

This adjustment recognizes a 2008 settlement agreement which reimbursed the Company for legal expenses, other O&M and capital costs associated with pumping water into Electric Lake.

Rocky Mountain Power
Normalized Results of Operations
Tab 5 Adjustment Summary
Twelve Months Ending Dec 31, 2009

	5.1	5.2	5.3	5.4	5.5
	Net Power Cost Study	Green Tag	West Valley Lease (MEHC)	James River Royalty Offset/Little Mountain	Electric Lake Settlement
Total Adjustments					
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	75,477,080	-	-	-	-
5 Other Operating Revenues	1,317,221	-	(0)	1,317,221	-
6 Total Operating Revenues	76,794,302	75,477,080	-	1,317,221	-
7					
8 Operating Expenses:					
9 Steam Production	22,534,210	22,534,210	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	46,892,468	54,389,691	(383,276)	(7,230,551)	116,604
13 Transmission	6,565,398	6,565,398	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	(5)	-	-	(5)	-
19					
20 Total O&M Expenses	75,992,071	83,489,299	(383,276)	(7,230,557)	116,604
21					
22 Depreciation	(1)	-	-	(1)	-
23 Amortization	(1)	-	-	(1)	-
24 Taxes Other Than Income	(3)	-	-	(3)	-
25 Income Taxes - Federal	564,329	(2,699,295)	128,516	2,732,127	(37,832)
26 Income Taxes - State	107,025	(338,957)	16,210	377,696	(5,423)
27 Income Taxes - Def Net	(370,043)	(4,493)	(68)	(358,323)	(6,952)
28 Investment Tax Credit Adj.	-	-	-	(207)	-
29 Misc Revenue & Expense	(0)	-	-	(0)	-
30					
31 Total Operating Expenses:	76,293,378	80,446,556	(238,618)	(4,479,061)	66,397
32					
33 Operating Rev For Return:	500,924	(4,969,475)	238,618	4,479,061	(66,397)
34					
35 Rate Base:					
36 Electric Plant In Service	(10,013)	-	-	(10,013)	-
37 Plant Held for Future Use	-	-	-	-	-
38 Misc Deferred Debits	(1,250,811)	-	-	(0)	(1,250,810)
39 Elec Plant Acq Adj	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-
41 Prepayments	(1)	-	-	(1)	-
42 Fuel Stock	1,250,810	-	-	-	1,250,810
43 Material & Supplies	0	-	-	0	-
44 Working Capital	1,241,572	1,299,031	(4,078)	(62,972)	1,072
45 Weatherization Loans	0	-	-	0	-
46 Misc Rate Base	-	-	-	-	-
47					
48 Total Electric Plant:	1,231,558	1,299,031	(4,078)	(72,986)	1,072
49					
50 Rate Base Deductions:					
51 Accum Prov For Deprec	1,368	-	-	1,368	-
52 Accum Prov For Amort	8	-	-	8	-
53 Accum Def Income Tax	(107,854)	-	-	(158,700)	50,846
54 Unamortized ITC	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-
57 Misc Rate Base Deductions	455,135	-	-	1	455,134
58					
59 Total Rate Base Deductions	348,658	-	-	(157,323)	505,980
60					
61 Total Rate Base:	1,580,216	1,299,031	(4,078)	(230,309)	507,052
62					
63 Return on Rate Base	0.010%	-0.129%	0.006%	0.114%	0.021%
64					
65 Return on Equity	0.019%	-0.250%	0.012%	0.221%	0.040%
66					
67 TAX CALCULATION:					
68 Operating Revenue	802,235	(8,012,219)	383,276	7,230,561	(116,604)
69 Other Deductions	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-
71 Interest	47,452	39,008	(122)	(6,916)	15,226
72 Schedule "M" Additions	1,058,606	-	-	(4)	1,058,611
73 Schedule "M" Deductions	93,996	-	-	(946,300)	1,040,296
74 Income Before Tax	1,719,394	(8,051,227)	383,398	8,183,773	(113,515)
75					
76 State Income Taxes	107,025	(338,957)	16,210	377,696	(5,423)
77 Taxable Income	1,612,369	(7,712,271)	367,188	7,806,077	(108,092)
78					
79 Federal Income Taxes + Other	564,329	(2,699,295)	128,516	2,732,127	(37,832)
APPROXIMATE REVISED PROTOCOL PRICE CHANGE	(588,054)	8,217,445	(386,389)	(7,274,443)	178,552

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

	<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:							
Sales for Resale (Account 447)							
Existing Firm PPL	447	3	(1,672,987)	SG	40.328%	(674,678)	5.1.1
Existing Firm UPL	447	3	(900,595)	SG	40.328%	(363,189)	5.1.1
Post-Merger Firm	447	3	175,143,669	SG	40.328%	70,631,490	5.1.1
Non-Firm	447	3	14,730,740	SE	39.940%	5,883,458	5.1.1
Total Sales for Resale			<u>187,300,827</u>			<u>75,477,080</u>	
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555	3	103,210,419	SG	40.328%	41,622,433	5.1.1
Existing Firm Demand UPL	555	3	37,840,396	SG	40.328%	15,260,178	5.1.1
Existing Firm Energy	555	3	(42,685,937)	SE	39.940%	(17,048,765)	5.1.1
Post-merger Firm	555	3	(27,768,297)	SG	40.328%	(11,198,327)	5.1.1
Secondary Purchases	555	3	(27,281,980)	SE	39.940%	(10,896,424)	5.1.1
Seasonal Contracts	555	3	9,232,890	SSGC	43.823%	4,046,151	5.1.1
Other Generation	555	3	6,142,841	SG	40.328%	2,477,269	5.1.1
Post-merger Firm Type 1	555	1	(67,047,091)	SG	40.328%	(27,038,579)	5.1.1
Total Purchased Power Adjustments:			<u>(8,356,759)</u>			<u>(2,776,064)</u>	
Wheeling Expense (Account 565)							
Existing Firm PPL	565	3	4,167,783	SG	40.328%	1,680,773	5.1.1
Existing Firm UPL	565	3	22,144	SG	40.328%	8,930	5.1.1
Post-merger Firm	565	3	13,188,713	SG	40.328%	5,318,711	5.1.1
Non-Firm	565	3	(1,109,202)	SE	39.940%	(443,015)	5.1.1
Total Wheeling Expense Adjustments:			<u>16,269,438</u>			<u>6,565,398</u>	
Fuel Expense (Accounts 501, 503, 547)							
Fuel Consumed - Coal	501	3	40,932,207	SE	39.940%	16,348,325	5.1.1
Fuel Consumed - Gas	501	3	2,007,018	SE	39.940%	801,603	5.1.1
Steam from Other Sources	503	3	110,044	SE	39.940%	43,951	5.1.1
Natural Gas Consumed	547	3	135,168,051	SE	39.940%	53,986,124	5.1.1
Simple Cycle Combustion Turbines	547	3	(31,781,865)	SSECT	41.517%	(13,194,833)	5.1.1
Cholla / APS Exchange	501	3	13,520,119	SSECH	39.499%	5,340,331	5.1.1
Total Fuel Expense Adjustments:			<u>159,955,573</u>			<u>63,325,501</u>	
Total Power Cost Adjustment			<u>(19,432,575)</u>			<u>(8,362,245)</u>	
Remove Power Cost Deferrals	555	1	29,529,087	SG	40.328%	11,908,415	5.1.1

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. The GRID study for this adjustment is based on forecast loads for the twelve months ending December 2009.

Rocky Mountain Power
Utah General Rate Case - December 2009
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	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	25,490,589	(900,595)	SG
Post-merger Firm Sales	447.61, 447.2, 447.61, 447.62	834,330,987		834,330,987		834,330,987		834,330,987	1,009,474,656	175,143,669	SG
Non-firm Sales	447.5	(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	1,059,248,939	187,300,827	S
Purchased Power (Account 555)											
Existing Firm Demand PPL	555.66	(40,292,244)		(40,292,244)		(40,292,244)		(40,292,244)	62,918,175	103,210,419	SG
Existing Firm Demand UPL	555.68	9,276,702		9,276,702		9,276,702		9,276,702	47,117,098	37,840,396	SG
Existing Firm Energy	555.65, 555.69	109,961,989		109,961,989		109,961,989		109,961,989	67,276,052	(42,685,937)	SE
Post-merger Firm	555, 555.55, 555.61, 555.62, 555.67	694,883,188		694,883,188	29,529,087	724,412,275		724,412,275	696,643,979	(27,768,297)	SG
Secondary Purchases	555.7, 555.25	28,241,608		28,241,608		28,241,608	(959,629)	27,281,980	9,232,890	(27,281,980)	SE
Seasonal Contracts									6,142,841	6,142,841	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									822,283,944	(8,556,759)	SG
Total Purchased Power Adjustment		802,071,244	-	802,071,244	29,529,087	831,600,331	(959,629)	830,640,703			
Wheeling (Account 565)											
Existing Firm PPL	565.26	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	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	94,387,138	13,188,713	SG
Non-firm	565.25	1,601,319		1,601,319		1,601,319		1,601,319	492,117	(1,09,202)	SE
Total Wheeling Expense Adjustment		113,825,568		113,825,568		113,825,568		113,825,568	130,095,006	16,265,438	
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	560,038,933	40,932,207	SE
Fuel Consumed - Gas	501.35	22,731,191		22,731,191		22,731,191		22,731,191	24,738,208	2,007,018	SE
Steam From Other Sources	503	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	489,603,178	135,168,051	SE
Simple Cycle Combustion Turbines	547	55,672,175		55,672,175		55,672,175		55,672,175	23,890,310	(31,781,865)	SSECT
Cholla/APS Exchange	501.501.1, 501.2, 501.45	46,827,832	(1,698,291)	44,829,541		44,829,541		44,829,541	58,349,661	13,520,119	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	(15,427,496)	1,000,212,000	-	1,000,212,000	-	1,000,212,000	1,160,167,573	159,955,573	
Net Power Cost		1,051,522,302	(7,361,602)	1,044,160,700	29,529,087	1,073,689,788	(959,629)	1,072,730,159	1,053,297,584	(19,432,575)	
											Ref 5.1,2
											Ref 5.1

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

Amounts removed from accounts for consistency with GRID

Non-Net Power Costs

Sales for Resale (Account 447)

Transmission Services - revenues received not included in GRID	879,223	
On System Wholesale sales - these are not included in GRID	7,186,673	
	<u>8,065,896</u>	Ref 5.1.1

Purchased Power (Account 555)

BPA regional adjustments - these are credits that are passed to customers in the northwest and are not included in GRID

-

Fuel Expense (Accounts 501, 503 and 547)

Cholla:

Cholla fuel handling	1,450,806	
Cholla start-up diesel	246,109	
Other non GRID Cholla	1,375	
	<u>1,698,291</u>	Ref 5.1.1

Other Plants:

Fuel handling	5,940,702	
Start up gas	503,729	
Diesel	6,312,529	
Residual disposal	939,659	
Other non GRID	32,588	
	<u>13,729,207</u>	Ref 5.1.1

Total non-NPC costs to remove for consistency with GRID

7,361,602 Ref 5.1.1

Other adjustment for consistency with GRID

Adjustment 5.2 - Green Tags

(959,629) Ref 5.1.1

Study Results
 MERGED PEAK/ENERGY SPLIT
 (\$)

	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	1,009,474,656				1,009,474,656
Utah Pre Merger	25,490,589	25,490,589			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	1,059,248,939	49,774,283	-	-	1,009,474,656
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	47,058,000	47,058,000			
Pacific Capacity	1,383,480	600,000	783,480		
Mid Columbia	24,025,172	7,207,552	16,817,620		
Misc/Pacific	7,091,217	1,470,455	5,620,762		
Q.F. Contracts/PPPL	83,073,388	6,582,169	32,069,286		44,421,933
Pacific Sub Total	162,631,257	62,918,175	55,291,149	-	44,421,933
Gemstate	2,716,400		2,716,400		
GSLM	-		-		
QF Contracts/UPL	137,685,314	21,626,508	9,268,504		106,790,302
IPP Layoff	25,490,589	25,490,589	-		
UP&L to PP&L	-	-	-		
Utah Sub Total	165,892,304	47,117,098	11,984,904	-	106,790,302
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	98,526,217				98,526,217
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)
Short Term Firm Purchases	245,494,019				245,494,019
New Firm Sub Total	487,617,542	-	-	-	487,617,542
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	816,141,103	110,035,273	67,276,052	-	638,829,778
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	492,117			492,117	
TOTAL WHEELING & U. OF F. EXPENSE	130,095,006	35,215,752	-	492,117	94,387,138

Study Results
 MERGED PEAK/ENERGY SPLIT
 (\$)

	Merged 01/09-12/09	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
THERMAL FUEL BURN EXPENSE					
Carbon	19,646,306			19,646,306	
Cholla	58,349,661			58,349,661	
Colstrip	12,035,175			12,035,175	
Craig	20,425,506			20,425,506	
Chehalis	92,345,055			92,345,055	
Currant Creek	153,839,494			153,839,494	
Dave Johnston	54,793,788			54,793,788	
Gadsby	24,738,208			24,738,208	
Gadsby CT	23,890,310			23,890,310	
Hayden	11,245,400			11,245,400	
Hermiston	61,985,533			61,985,533	
Hunter	111,023,622			111,023,622	
Huntington	77,444,343			77,444,343	
Jim Bridger	157,606,218			157,606,218	
Lake Side	170,916,359			170,916,359	
Little Mountain	10,516,737			10,516,737	
Naughton	76,546,940			76,546,940	
West Valley	-			-	
Wyodak	19,271,635			19,271,635	
TOTAL FUEL BURN EXPENSE	1,156,620,291	-	-	1,156,620,291	-
OTHER GENERATION EXPENSE					
Blundell	3,547,282			3,547,282	
Wind Integration Charge	6,142,841			6,142,841	
TOTAL OTHER GEN. EXPENSE	9,690,123	-	-	9,690,123	-
NET POWER COST	1,053,297,584	95,476,741	67,276,052	1,166,802,531	(276,257,740)

Ref 5.1.1

Utah Docket 08-035-38 CY2009
 NPC Study (GOLD)_2008 11 14

Net Power Cost Analysis
 01/09-12/09
 (\$)

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	444,795,924

TOTAL SPECIAL SALES	1,059,248,939
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	98,526,217
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	1,311,727
D.R. Johnson	-
Evergreen BioPower QF	3,238,846
ExxonMobil QF	34,648,235
Kennecott QF	14,342,004
Mountain Wind 1 QF	10,310,920
Mountain Wind 2 QF	15,640,600
Oregon Wind Farm QF	6,590,282
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

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Net Power Cost Analysis
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Canadian Entitlement	-
Chelan - Rocky Reach	4,182,039
Douglas - Wells	3,274,211
Grant Displacement	12,194,297
Grant Reasonable	(10,837,137)
Grant Meaningful Priority	-
Grant Surplus	1,623,170
Grant - Priest Rapids	-
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	177,955,834
TOTAL PURCHASED PW & NET INT.	816,141,103
WHEELING & U. OF F. EXPENSE	
Firm Wheeling	129,602,889
Non-Firm Wheeling	492,117
TOTAL WHEELING & U. OF F. EXPENSE	130,095,006
COAL FUEL BURN EXPENSE	
Carbon	19,646,306
Cholla	58,349,661
Colstrip	12,035,175
Craig	20,425,506
Dave Johnston	54,793,788
Hayden	11,245,400
Hunter	111,023,622
Huntington	77,444,343
Jim Bridger	157,606,218
Naughton	76,546,940
Wyodak	19,271,635
TOTAL COAL FUEL BURN EXPENSE	618,388,594
GAS FUEL BURN EXPENSE	
Chehalis	92,345,055
Curran Creek	153,839,494
Gadsby	24,738,208
Gadsby CT	23,890,310
Hermiston	61,985,533
Lake Side	170,916,359
Little Mountain	10,516,737
West Valley	-
TOTAL GAS FUEL BURN EXPENSE	538,231,697
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	6,142,841
TOTAL OTHER GEN. EXPENSE	9,690,123
NET POWER COST	1,053,297,584
Net Power Cost/Net System Load	17.60

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Net Power Cost Analysis
 01/09-12/09

(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	7,181,140
TOTAL SPECIAL SALES	17,242,065
TOTAL REQUIREMENTS	77,098,897
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 Camas	95,331
Grant County 10 aMW purchase	87,634
Hermiston Purchase	1,832,820
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	-

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	Net Power Cost Analysis 01/09-12/09
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
Douglas County Forest Products QF	23,520
D.R. Johnson	-
Evergreen BioPower QF	67,072
ExxonMobil QF	709,800
Kennecott QF	190,960
Mountain Wind 1 QF	185,366
Mountain Wind 2 QF	242,777
Oregon Wind Farm QF	101,875
Simplon 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	83,294
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
Cowditz Swift	3,043
EWB 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	3,530,948
TOTAL PURCHASED PW & NET INT.	14,767,184
COAL GENERATION	
Carbon	1,222,069
Cholla	2,886,722
Colstrip	1,157,390
Craig	1,309,143
Dave Johnston	5,878,165
Hayden	630,519
Hunter	8,391,890
Huntington	6,734,551
Jim Bridger	10,292,350
Naughton	5,275,210
Wyodak	2,203,911
TOTAL COAL GENERATION	45,981,921

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Net Power Cost Analysis
 01/09-12/09

GAS GENERATION	
Chehalis	1,518,477
Currant Creek	2,553,229
Gadsby	253,994
Gadsby CT	227,980
Hermiston	1,832,820
Lake Side	2,991,386
Little Mountain	83,186
West Valley	-
TOTAL Gas FIRED GENERATION	9,461,073
HYDRO GENERATION	
West Hydro	3,799,171
East Hydro	308,140
TOTAL SYSTEM HYDRO	4,107,311
OTHER GENERATION	
Blundell	181,821
Blundell Bottoming Cycle	86,958
Foote Creek I	103,097
Glenrock Wind	323,799
Glenrock III Wind	124,409
Goodnoe Wind	280,244
High Plains Wind	76,109
Leaning Juniper 1	307,253
Marengo I	399,158
Marengo II	187,502
Rolling Hills Wind	292,594
Seven Mile Wind	349,596
Seven Mile II Wind	68,862
TOTAL OTHER	2,781,401
TOTAL RESOURCES	77,098,890

"THE RACK"

04/03-03/04

FUEL BURNED (MMBtu)	
Carbon	14,055,826
Cholla	31,193,916
Colstrip	12,493,608
Craig	13,255,028
Dave Johnston	65,352,477
Hayden	6,676,918
Hunter	88,712,661
Huntington	67,446,329
Jim Bridger	107,539,144
Naughton	55,075,300
Wyodak	26,461,737
Chehalis	10,823,626
Currant Creek	19,233,609
Gadsby	3,165,835
Gadsby CT	3,081,867
Hermiston	13,208,496
Lake Side	20,876,997
Little Mountain	1,360,082
West Valley	-
BURN RATE (MMBtu/MWH)	
Carbon	11.500
Cholla	10.810
Colstrip	10.790
Craig	10.120
Dave Johnston	11.120
Hayden	10.590
Hunter	10.570
Huntington	10.010
Jim Bridger	10.450
Naughton	10.440
Wyodak	12.010
Chehalis	7.130
Currant Creek	7.530
Gadsby	12.460
Gadsby CT	13.520
Hermiston	7.210
Lake Side	6.980
Little Mountain	16.350
West Valley	-

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Net Power Cost Analysis
 01/09-12/09

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	7.640
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	-
CAPACITY FACTOR	
Blundell	90%
Carbon	81%
Cholla	85%
Colstrip	89%
Craig	90%
Dave Johnston	88%
Hayden	92%
Hunter	85%
Huntington	86%
Jim Bridger	83%
Naughton	86%
Wyodak	91%
Chehalis	34%
Currant Creek	54%
Gadsby	13%
Gadsby CT	21%
Hermiston	87%
Lake Side	60%
Little Mountain	71%
West Valley	0%

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Green Tag Purchases	555NPC	1	(959,629)	SE	39.940%	(383,276)	5.2.1

Description of Adjustment:

This adjustment removes from results the green tags purchase costs associated with the Blue Sky program. Other aspects of the Blue Sky program are removed in the Pro Forma Revenue adjustment 3.1 and Blue Sky adjustment 4.4.

Rocky Mountain Power
Utah General Rate Case - December 2009
Green Tag Adjustment

	Account <u>546536</u>	Account <u>546538</u>	<u>Total</u>
July - December 2007	768,750	(134,122)	634,629
January - June 2008	325,000	-	325,000
	<u>1,093,750</u>	<u>(134,122)</u>	959,629

Ref 5.2

These accounts record green tag purchases which must be removed from results because they are purchased for the Blue Sky program.

Rocky Mountain Power
Utah General Rate Case, December 2009
West Valley Lease (MEHC) Adjustment

	<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 Expense	548	1	(4,348,211)	SSGCT	43.140%	(1,875,838)	
Rents	550	1	(10,080,336)	SSGCT	43.140%	(4,348,703)	
Maintenance of Structure	552	1	(227,025)	SSGCT	43.140%	(97,940)	
Maint of Generating & Elec Equip	553	1	(753,011)	SSGCT	43.140%	(324,852)	
Maint Misc Other Power Generation	554	1	(254,271)	SSGCT	43.140%	(109,694)	
Other Expenses	557	1	(83,933)	SSGCT	43.140%	(36,209)	
			<u>(15,746,787)</u>			<u>(6,793,236)</u>	5.3.1
Adjustment to Rate Base:							
Communication Equipment	397	1	(23,162)	SSGCT	43.140%	(9,992)	5.3.1
Accum Depreciation Reserve	108GP	1	3,164	SSGCT	43.140%	1,365	5.3.1
Adjustment to Taxes:							
ADIT UT Lease	190	1	(158,700)	UT	100.000%	(158,700)	
Deferred Tax Expense	41010	1	(359,127)	UT	100.000%	(359,127)	
Schedule M Deduction	SCHMDT	1	(946,291)	UT	100.000%	(946,291)	

Description of Adjustment:

The Company terminated the West Valley lease on May 31, 2008. Since net power costs do not include the West Valley plant, this adjustment removes any expense and investment from the base period to be consistent with net power cost treatment.

Rocky Mountain Power
 Utah General Rate Case - December 2009
 West Valley Lease

Operation & Maintenance	Account	Total June 2008	Reference
Generation Expense	548	4,348,211	
Rents	550	10,080,336	
Maintenance of Structure	552	227,025	
Maint of Generating & Elec Equip	553	753,011	
Maint Misc Other Power Generation	554	254,271	
Other Expenses	557	83,933	
		<u>15,746,787</u>	Ref 5.3

Rate Base	Account	Total June 2008	Reference
EPIS	397	23,162	Ref 5.3
Accm Depreciation Reserve	108GP	(3,164)	Ref 5.3
Accm Amortization Reserve	111IP	-	

Rocky Mountain Power
 Utah General Rate Case, December 2009
 James River Royalty Offset / Little Mountain Adjustment

	<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 Revenue	456	3	6,185,030	SG	40.328%	2,494,283	Below
Other Electric Revenue	456	3	(2,918,740)	SG	40.328%	(1,177,062)	Below
			<u>3,266,291</u>			<u>1,317,221</u>	

Adjustment Detail:

12 Months Ending
 12/31/2009

James River Offset

Capital Recovery	5,685,509	5.4.1
Major Maintenance Allowance	499,521	5.4.1
Total Offset	<u>6,185,030</u>	

Little Mountain Revenue Forecast

Forecasted Steam sales - 12 months ending 12/31/2009	3,747,830	
Less: Steam sales in unadjusted results	6,666,570	5.4.2
	<u>(2,918,740)</u>	

Description of Adjustment:

Since the cost of James River power is included in adjustment 5.1, this adjustment credits revenues for capital cost and maintenance cost recovery. This adjustment also adjusts Little Mountain steam sales to match revenue with the assumptions used in the net power cost study in adjustment 5.1.

12312059
 Capital Recovery \$ 5,685,568
 Major Maintenance Allowance (1) 485,521
 6,165,030 To 5.4

Avg MW	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
	24.89	23.30	19.83	18.63	13.93	10.53	9.62	10.00	9.73	10.03	9.73	10.00	9.73
MWh	218,952	204,089	173,748	163,224	122,040	92,222	84,240	87,800	85,200	87,840	85,200	87,000	82,800

Steam Dollars (Received/Consumed)	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dollars/MWh Consumed	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000

Budgeted Generation	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
	218,952	204,089	173,748	163,224	122,040	92,222	84,240	87,800	85,200	87,840	85,200	87,000	82,800
Budgeted Capacity Factor	0.950	0.950	0.950	0.950	0.950	0.950	0.950	0.950	0.950	0.950	0.950	0.950	0.950

Current Year Royalty Payments	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
	\$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

Line No.	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Contract Year	8	9	10	11	12	13	14	15	16	17	18	19	20
Capital Cost Basis	\$51,989,921	\$51,989,921	\$51,989,921	\$51,989,921	\$51,989,921	\$51,989,921	\$51,989,921	\$51,989,921	\$51,989,921	\$51,989,921	\$51,989,921	\$51,989,921	\$51,989,921
Capital Recovery Factor (1)	15.54%	14.77%	14.01%	13.24%	12.47%	11.71%	10.94%	10.17%	9.41%	8.64%	7.88%	7.11%	6.34%
Capital Recovery \$	\$8,076,126	\$7,675,957	\$7,280,986	\$6,880,818	\$6,480,649	\$6,080,478	\$5,680,309	\$5,280,141	\$4,880,201	\$4,480,370	\$4,080,540	\$3,680,710	\$3,280,880
Major Maintenance Allowance (1)	\$394,779	\$410,570	\$426,361	\$442,152	\$457,943	\$473,734	\$489,525	\$505,316	\$521,107	\$536,898	\$552,689	\$568,480	\$584,271
Prior Year Revenue Balance \$	\$1,173,128	\$3,090,834	\$6,646,388	\$11,707,373	\$18,817,700	\$27,944,220	\$37,416,852	\$47,882,832	\$57,794,379	\$68,844,364	\$80,300,827	\$92,279,556	\$104,498,718
Revenue Balance Interest Rate	1.84%	3.12%	3.34%	3.56%	3.78%	4.00%	4.22%	4.44%	4.66%	4.88%	5.10%	5.32%	5.54%
Revenue Balance Interest \$	\$21,586	\$122,642	\$222,096	\$307,813	\$389,716	\$467,808	\$542,091	\$613,564	\$682,227	\$748,080	\$811,124	\$871,359	\$928,784
Adjusted Revenue Balance	\$1,194,714	\$4,053,476	\$6,871,884	\$12,314,986	\$20,127,477	\$29,814,274	\$40,193,974	\$50,396,423	\$60,920,656	\$71,762,444	\$82,811,700	\$94,073,115	\$105,447,902
Annual Floor Ad (per attached) - (2)	\$4,915,043	\$5,189,563	\$5,464,083	\$5,738,603	\$6,013,123	\$6,287,643	\$6,562,163	\$6,836,683	\$7,111,203	\$7,385,723	\$7,660,243	\$7,934,763	\$8,209,283
Revenue Requirement \$	\$14,580,659	\$11,328,566	\$21,520,660	\$28,095,148	\$35,260,518	\$42,521,887	\$49,783,256	\$57,044,625	\$64,305,994	\$71,567,363	\$78,828,732	\$86,090,101	\$93,351,470

Contract Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Annual Energy Total Cost/MWh (1)	\$48.64	\$52.33	\$56.48	\$60.63	\$64.78	\$68.93	\$73.08	\$77.23	\$81.38	\$85.53	\$89.68	\$93.83	\$97.98
Energy Generation For Year (MWh)	218,952	204,089	173,748	163,224	122,040	92,222	84,240	87,800	85,200	87,840	85,200	87,000	82,800
Project Revenue For Year \$ (Line 3 X Line 4)	\$10,649,825	\$10,676,977	\$8,813,287	\$8,274,388	\$7,316,298	\$5,853,337	\$6,176,177	\$6,525,324	\$6,710,352	\$7,208,638	\$7,447,332	\$8,476,176	\$7,906,829
Revenue Requirement \$ (Line 1)	\$14,580,659	\$11,328,566	\$21,520,660	\$28,095,148	\$35,260,518	\$42,521,887	\$49,783,256	\$57,044,625	\$64,305,994	\$71,567,363	\$78,828,732	\$86,090,101	\$93,351,470
Revenue Requirement Balance \$ (Line 5 - Line 6)	-\$3,930,834	-\$6,649,888	-\$11,707,373	-\$18,817,700	-\$27,944,220	-\$37,416,852	-\$47,882,832	-\$57,794,379	-\$68,844,364	-\$80,300,827	-\$92,279,556	-\$104,498,718	-\$118,172,229
Annual Royalty Payment \$ (Line 5 - Line 6) (If Line 6 > Line 5, then 0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes: (1) Price per MWh, capital recovery factor, & major maintenance allowance per contract.
 (2) Annual Floor/Ceiling Ad assumes that the Ad rate increases as per attached schedule and floor rates are as stipulated in the contract.

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Little Mountain Steam Sales

Steam Inputs
 Fixed Charge \$14,607
 NonFuel O&M Charge \$17,098
 <14607 klb/hr Steam Rate (MMBtu/klb) 1,2426
 >14607 klb/hr Steam Rate (MMBtu/klb) 1,3860
 Max Steam Load without Duct Firing (kpph) 85

Max MW Capacity (No Duct Firing) = 15 5.667 = Max Steam Load / MW Capacity

Period	Hrs/Mo	Steam Load kpph	Gas Cost \$/MMBtu	Nominal Fixed Charge	Nominal O&M Charge	Nominal Steam Charge	Total Steam Revenue
Jan-09	744	76.99	6.232	\$14,607	\$17,098	\$455,072	\$486,778
Feb-09	744	71.34	6.296	\$14,607	\$17,098	\$415,253	\$446,958
Mar-09	720	81.62	5.660	\$14,607	\$17,098	\$415,498	\$447,203
Apr-09	744	76.44	5.293	\$14,607	\$17,098	\$374,037	\$405,742
May-09	720	75.79	5.200	\$14,607	\$17,098	\$352,616	\$384,321
Jun-09	744	0.00	5.295	\$14,607	\$17,098	\$0	\$31,705
Jul-09	744	6.99	6.026	\$14,607	\$17,098	\$38,927	\$70,633
Aug-09	672	14.47	6.114	\$14,607	\$17,098	\$73,877	\$105,582
Sep-09	744	0.00	5.386	\$14,607	\$17,421	\$0	\$32,028
Oct-09	720	81.62	4.898	\$14,607	\$17,421	\$357,680	\$389,708
Nov-09	744	76.44	5.451	\$14,607	\$17,421	\$385,246	\$417,274
Dec-09	720	81.62	6.818	\$14,607	\$17,421	\$497,871	\$529,898
Total							\$3,747,830

Ref 5.4

Period	Utah GRID MWh	aMW	kpph	Gas Cost \$/MMBtu
Jan-09	10,370.81	13.94	78.99	6.23
Feb-09	9,367.14	12.59	71.34	6.30
Mar-09	10,370.81	14.40	81.62	5.69
Apr-09	10,036.05	13.49	76.44	5.29
May-09	9,630.32	13.38	75.79	5.20
Jun-09	-	-	-	5.30
Jul-09	917.45	1.23	6.99	6.03
Aug-09	1,716.16	2.55	14.47	6.11
Sep-09	-	-	-	5.39
Oct-09	10,370.81	14.40	81.62	4.90
Nov-09	10,036.35	13.49	76.44	5.45
Dec-09	10,370.51	14.40	81.62	6.82
Total	83,186			

Ref 5.1.10

Period	Original Steam Load (kpph)
Jan-09	14,645
Feb-09	16,559
Mar-09	77,056
Apr-09	59,419
May-09	64,985
Jun-09	69,987
Jul-09	66,766
Aug-09	63,925
Sep-09	59,801
Oct-09	60,288
Nov-09	67,438
Dec-09	47,073

	<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:							
<i>Settlement of Costs</i>							
Amortization O&M Portion	557	1	212,777	SG	40.328%	85,808	5.5.1
Regulatory Liability	25399	1	(1,073,760)	SG	40.328%	(433,023)	5.5.1
Regulatory Asset	1865	3	(3,131,723)	SE	39.940%	(1,250,810)	5.5.1
Regulatory Liability	254	3	2,223,729	SE	39.940%	888,157	5.5.1
Fuel Stock	1511	3	3,131,723	SE	39.940%	1,250,810	5.5.1
 <i>New Pumping Arrangement</i>							
O&M	557	1	50,000	SG	40.328%	20,164	5.5.1
 Adjustment to Taxes:							
<i>Fuel Amortization</i>							
Sch M	SCHMAT	3	2,650,503	SE	39.940%	1,058,611	
DIT Exp.	41110	3	(1,005,892)	SE	39.940%	(401,753)	
DIT Bal.	283	3	(1,137,480)	SE	39.940%	(454,310)	
 <i>Coal Supply Adjustment</i>							
Sch M	SCHMDT	3	1,881,857	SE	39.940%	751,614	
DIT Exp.	41010	3	714,183	SE	39.940%	285,245	
DIT Bal.	190	3	807,610	SE	39.940%	322,560	
 <i>Settlement Costs</i>							
Sch M	SCHMDT	3	715,840	SG	40.328%	288,682	
DIT Exp.	41010	3	271,668	SG	40.328%	109,558	
DIT Bal.	190	3	452,780	SG	40.328%	182,596	

Description of Adjustment:

Canyon Fuel Company (CFC) owns the Skyline mine located near Electric Lake. Electric Lake is owned by PacifiCorp and provides water for the Huntington Power Plant. The two companies have disputed the claim made by PacifiCorp that CFC's mining operations punctured the lake and caused water to flow into the Skyline mine. PacifiCorp has incurred capital costs and O&M costs to pump water from the breach into Electric Lake. The two companies negotiated a settlement and release agreement for the claims made by PacifiCorp. The settlement of costs reimburses for PacifiCorp legal expenses, other O&M and capital costs associated with the pumping and is split 71% O&M and 29% Capital. The value of the settlement will be amortized over three years. This adjustment reduces rate base for the fixed cost portion of the settlement, and includes one year of amortization for the O&M portion of the settlement. This settlement also includes a new pumping agreement.

**Rocky Mountain Power
Utah General Rate Case - December 2009
Electric Lake Settlement**

Settlement of Costs

Value of Settlement	10,087,658		
O&M percentage	71%		
Reduction of O&M	<u>7,162,237</u>		
Amortization Account 25399	(715,840)		
Amortization Account 254	<u>(1,881,857)</u>		
Total Reduction to Account 557	<u>(2,597,697)</u>		
Account 557 Reduction in actual results	(2,810,474)		
Adjustment to reflect reduction amount	212,777	Ref 5.5	
Reduction to Account 557	<u>(2,597,697)</u>		
Regulatory Liability Account 25399	Dec-08	Dec-09	
Offset O&M Account 557	2,147,520	1,431,680	
Amortization of Offset	<u>(715,840)</u>	<u>(715,840)</u>	
Remaining Liability Balance	1,431,680	715,840	
Dec 08 - Dec 09 Beginning / Ending Average	1,073,760	Ref 5.5	
Regulatory Asset 186.5	Dec-08	Dec-09	
Set-Up Deferred Asset	7,062,982	4,322,484	
Amortization	<u>(2,740,498)</u>	<u>(2,650,503)</u>	
Ending Balance	4,322,484	1,671,981	
Dec 08 - Dec 09 Beginning / Ending Average	2,997,232		
Account 186.5 year end balance in actual results	6,128,955		
Adjustment to reflect account balance	(3,131,723)	Ref 5.5	
Dec 08 - Dec 09 Beginning / Ending Average	<u>2,997,232</u>		
Regulatory Liability Account 254	Dec-08	Dec-09	
Set-Up Deferred Asset	(5,014,717)	(3,068,963)	
Amortization	<u>1,945,754</u>	<u>1,881,857</u>	
Ending Balance	(3,068,963)	(1,187,106)	
Dec 08 - Dec 09 Beginning / Ending Average	(2,128,035)		
Account 254 year end balance in actual results	(4,351,763)		
Adjustment to reflect account balance	2,223,729	Ref 5.5	
Dec 08 - Dec 09 Beginning / Ending Average	<u>(2,128,035)</u>		
Fuel Stock 151.1	D. Johnston	Carbon	Total
Balance December 2008	1,067,998	1,672,500	2,740,498
Amortization 12 months ended December 2009	<u>978,003</u>	<u>1,672,500</u>	<u>2,650,503</u>
Ending Balance	2,046,001	3,345,000	5,391,001
Dec 08 - Dec 09 Beginning / Ending Average	<u>1,557,000</u>	<u>2,508,750</u>	<u>4,065,750</u>
Account 151.1 year end balance in actual results	934,027		
Adjustment to reflect account balance	3,131,723	Ref 5.5	
Dec 08 - Dec 09 Beginning / Ending Average	<u>4,065,750</u>		

New Pumping Agreement

Annual Payment to CFC	240,000	
RMP Current Costs	<u>190,000</u>	
New agreement increase	<u>50,000</u>	Ref 5.5

Rocky Mountain Power
Utah General Rate Case, December 31, 2009
Depreciation and Amortization Assumptions

The following adjustments were used to arrive at the normalized levels of depreciation and amortization expense along with the associated reserve balances included in the twelve months ending December 2009.

6.1 Depreciation / Amortization Expense

Depreciation and amortization expense is calculated by applying functional composite rates to monthly pro forma plant balances. Plant balances are developed as described in tab 8. The composite rates are developed from the Company's depreciation study approved in February 2008 by the Utah Commission in Docket No. 07-035-13. Calculating depreciation expense on a monthly basis ensures that the depreciation expense included in the filing accurately reflects the adjustments made to the depreciable base included in rate base as detailed in tab 8.

6.2 Depreciation / Amortization Reserve

Depreciation and amortization reserve for the test period is calculated by applying depreciation expense and plant retirements to June 2008 accumulated depreciation and amortization balances. Plant retirements are detailed in section 8.11. Reserve balances are calculated on a monthly basis to compute a 13-month average reserve balance.

6.3 Hydro Decommissioning

Based on the Company's latest depreciation study, an additional \$19.4 million is required for the decommissioning of various hydro facilities as approved by the Utah Commission in Utah Docket No. 07-035-13. This adjustment includes an annual level of expense in results. The associated adjustment to the depreciation reserve is calculated in adjustment 6.2.

Rocky Mountain Power
Normalized Results of Operations
Tab 6 Adjustment Summary
Twelve Months Ending Dec 31, 2009

		6.1	6.2	6.3
	Total Adjustments	Depreciation/ Amortization Expense	Depreciation/ Amortization Reserve	Hydro Decommissioning
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	-	-	-	-
7				
8 Operating Expenses:				
9 Steam Production	-	-	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	916,763	1,068,568	277,831	(429,637)
13 Transmission	-	-	-	-
14 Distribution	154,451	-	154,451	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19				
20 Total O&M Expenses	1,071,214	1,068,568	432,282	(429,637)
21				
22 Depreciation	20,260,468	19,539,654	-	720,814
23 Amortization	(417,703)	(417,703)	-	-
24 Taxes Other Than Income	-	-	-	-
25 Income Taxes - Federal	(5,643,009)	(6,537,579)	989,293	(94,722)
26 Income Taxes - State	(770,277)	(894,518)	129,572	(5,331)
27 Income Taxes - Def Net	714	2,666	(2,779)	827
28 Investment Tax Credit Adj.	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-
30				
31 Total Operating Expenses:	14,501,407	12,761,088	1,548,368	191,951
32				
33 Operating Rev For Return:	(14,501,407)	(12,761,088)	(1,548,368)	(191,951)
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	(31,949)	-	(31,949)	-
44 Working Capital	(86,904)	(127,058)	41,865	(1,710)
45 Weatherization Loans	-	-	-	-
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	(118,853)	(127,058)	9,916	(1,710)
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	(86,306,634)	-	(86,306,634)	-
52 Accum Prov For Amort	(14,327,302)	-	(14,327,302)	-
53 Accum Def Income Tax	(4,534)	-	(4,534)	-
54 Unamortized ITC	-	-	-	-
55 Customer Adv For Const	-	-	-	-
56 Customer Service Deposits	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-
58				
59 Total Rate Base Deductions	(100,638,470)	-	(100,638,470)	-
60				
61 Total Rate Base:	(100,757,323)	(127,058)	(100,628,554)	(1,710)
62				
63 Return on Rate Base	-0.171%	-0.323%	0.157%	-0.005%
64				
65 Return on Equity	-0.332%	-0.628%	0.306%	-0.010%
66				
67 TAX CALCULATION:				
68 Operating Revenue	(20,913,979)	(20,190,519)	(432,282)	(291,177)
69 Other Deductions				
70 Interest (AFUDC)				
71 Interest	(3,025,601)	(3,815)	(3,021,735)	(51)
72 Schedule "M" Additions	1,063,116	613,387	434,569	15,160
73 Schedule "M" Deductions	67,898	-	67,898	-
74 Income Before Tax	(16,893,158)	(19,573,316)	2,956,124	(275,966)
75				
76 State Income Taxes	(770,277)	(894,518)	129,572	(5,331)
77 Taxable Income	(16,122,882)	(18,678,798)	2,826,552	(270,635)
78				
79 Federal Income Taxes + Other	(5,643,009)	(6,537,579)	989,293	(94,722)
APPROXIMATE REVISED PROTOCOL PRICE CHANGE	9,299,568	20,615,310	(11,625,863)	310,121

Rocky Mountain Power
 Utah General Rate Case, December 2009
 Depreciation Expense Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Steam Depreciation Expense	403SP	3	(7,194,412)	SG	40.328%	(2,901,344)	
Steam Depreciation Expense	403SP	3	(7,258,572)	SG	40.328%	(2,927,218)	
Steam Depreciation Expense	403SP	3	(2,804,270)	SG	40.328%	(1,130,899)	
Steam Depreciation Expense	403SP	3	(204,533)	SSGCH	39.368%	(80,522)	
Hydro Depreciation Expense	403HP	3	(451,180)	SG-P	40.328%	(181,951)	
Hydro Depreciation Expense	403HP	3	(93,581)	SG-U	40.328%	(37,739)	
Hydro Depreciation Expense	403HP	3	286,759	SG-P	40.328%	115,643	
Hydro Depreciation Expense	403HP	3	(18,422)	SG-U	40.328%	(7,429)	
Other Depreciation Expense	403OP	3	40,263	SG	40.328%	16,237	
Other Depreciation Expense	403OP	3	54,860,602	SG	40.328%	22,124,043	
Other Depreciation Expense	403OP	3	(277,307)	SSGCT	43.140%	(119,632)	
Transmission Depreciation Expense	403TP	3	(570,984)	SG	40.328%	(230,265)	
Transmission Depreciation Expense	403TP	3	(405,069)	SG	40.328%	(163,355)	
Transmission Depreciation Expense	403TP	3	4,606,377	SG	40.328%	1,857,648	
Distribution Depreciation Expense	403364	3	1,416,065	CA	0.000%	-	
Distribution Depreciation Expense	403364	3	2,371,873	OR	0.000%	-	
Distribution Depreciation Expense	403364	3	819,930	WA	0.000%	-	
Distribution Depreciation Expense	403364	3	1,073,415	WYP	0.000%	-	
Distribution Depreciation Expense	403364	3	4,280,373	UT	100.000%	4,280,373	
Distribution Depreciation Expense	403364	3	235,497	ID	0.000%	-	
Distribution Depreciation Expense	403364	3	149,343	WYU	0.000%	-	
General Depreciation Expense	403GP	3	42,055	CA	0.000%	-	
General Depreciation Expense	403GP	3	(343,757)	OR	0.000%	-	
General Depreciation Expense	403GP	3	18,824	WA	0.000%	-	
General Depreciation Expense	403GP	3	27,000	WYP	0.000%	-	
General Depreciation Expense	403GP	3	(179,852)	UT	100.000%	(179,852)	
General Depreciation Expense	403GP	3	(20,018)	ID	0.000%	-	
General Depreciation Expense	403GP	3	(49,451)	WYU	0.000%	-	
General Depreciation Expense	403GP	3	(150,677)	SG	40.328%	(60,765)	
General Depreciation Expense	403GP	3	(347,908)	SG	40.328%	(140,304)	
General Depreciation Expense	403GP	3	(269,496)	SG	40.328%	(108,682)	
General Depreciation Expense	403GP	3	(1,463,991)	SO	40.792%	(597,187)	
General Depreciation Expense	403GP	3	(48,138)	SSGCH	39.368%	(18,951)	
General Depreciation Expense	403GP	3	(12,776)	SSGCT	43.140%	(5,512)	
General Depreciation Expense	403GP	3	88,241	CN	46.014%	40,603	
General Depreciation Expense	403GP	3	(12,155)	SE	39.940%	(4,855)	
Total Depreciation Expense			<u>48,140,066</u>			<u>19,538,087</u>	6.1.2

Description of Adjustment:

Incremental depreciation expense is calculated on the plant additions included in this filing in adjustment 8.10. This adjustment reflects the incremental depreciation expense into results of operations.

Rocky Mountain Power
 Utah General Rate Case, December 2009
 Amortization Expense Adjustment

	<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:							
Intangible Amortization	404IP	3	-	CA	0.000%	-	
Intangible Amortization	404IP	3	454,316	CN	46.014%	209,050	
Intangible Amortization	404IP	3	(725)	SG	40.328%	(292)	
Intangible Amortization	404IP	3	-	SG	40.328%	-	
Intangible Amortization	404IP	3	23,150	ID	0.000%	-	
Intangible Amortization	404IP	3	12,858	OR	0.000%	-	
Intangible Amortization	404IP	3	236,173	SE	39.940%	94,328	
Intangible Amortization	404IP	3	(2,665,690)	SG	40.328%	(1,075,012)	
Intangible Amortization	404IP	3	79,770	SG-P	40.328%	32,169	
Intangible Amortization	404IP	3	0	SG-U	40.328%	0	
Intangible Amortization	404IP	3	(9,188)	SSGCH	39.368%	(3,617)	
Intangible Amortization	404IP	3	1,203,687	SO	40.792%	491,004	
Intangible Amortization	404IP	3	221	UT	100.000%	221	
Intangible Amortization	404IP	3	(200)	WA	0.000%	-	
Intangible Amortization	404IP	3	(7)	WYP	0.000%	-	
Intangible Amortization	404IP	3	-	WYU	0.000%	-	
Hydro Amortization	404HP	3	-	SG-P	40.328%	-	
Hydro Amortization	404HP	3	(2)	SG-P	40.328%	(1)	
Hydro Amortization	404HP	3	(102)	SG-U	40.328%	(41)	
Other Amortization	404OP	3	(262,751)	SSGCT	43.140%	(113,352)	
General Amortization	404GP	3	10,422	CA	0.000%	-	
General Amortization	404GP	3	(13,130)	CN	46.014%	(6,042)	
General Amortization	404GP	3	(150,794)	OR	0.000%	-	
General Amortization	404GP	3	(110,187)	SO	40.792%	(44,947)	
General Amortization	404GP	3	-	UT	100.000%	-	
General Amortization	404GP	3	(308)	WA	0.000%	-	
General Amortization	404GP	3	(55,045)	WYP	0.000%	-	
General Amortization	404GP	3	-	WYU	0.000%	-	
Total Amortization Expense			<u>(1,247,532)</u>			<u>(416,533)</u>	6.1.3

Description of Adjustment:

Incremental amortization expense is calculated on the plant additions included in this filing in adjustment 8.10. This adjustment reflects the incremental amortization expense into results of operations.

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

Description	Account	Factor	12 ME Jun 2008 Expense	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)
Pre-merger Utah	403SP	DGU	33,126,697	25,868,125	(7,258,572)
Post-merger	403SP	SG	54,882,263	52,077,992	(2,804,270)
Post-merger	403SP	SSGCH	7,828,448	7,623,915	(204,533)
Total Steam Plant			<u>126,322,146</u>	<u>108,860,358</u>	<u>(17,461,788)</u>
Hydro Production Plant:					
Pre-merger Pacific	403HP	DGP	4,358,652	3,907,472	(451,180)
Pre-merger Utah	403HP	DGU	1,103,232	1,009,651	(93,581)
Post-merger	403HP	SG-P	6,032,903	6,319,662	286,759
Post-merger	403HP	SG-U	2,261,432	2,243,010	(18,422)
Total Hydro Plant			<u>13,756,218</u>	<u>13,479,795</u>	<u>(276,424)</u>
Other Production Plant:					
Pre-merger Utah	403OP	DGU	82,938	123,201	40,263
Post-merger	403OP	SG	39,376,916	94,237,518	54,860,602
Post-merger	403OP	SSGCT	2,833,209	2,555,902	(277,307)
Total Other Production Plant			<u>42,293,063</u>	<u>96,916,621</u>	<u>54,623,558</u>
Transmission Plant:					
Pre-merger Pacific	403TP	DGP	11,847,549	11,276,565	(570,984)
Pre-merger Utah	403TP	DGU	12,995,092	12,590,023	(405,069)
Post-merger	403TP	SG	33,742,765	38,349,143	4,606,377
Total Transmission Plant			<u>58,585,407</u>	<u>62,215,730</u>	<u>3,630,324</u>
Distribution Plant:					
California	403364	CA	6,621,127	8,037,192	1,416,065
Oregon	403364	OR	44,719,579	47,091,452	2,371,873
Washington	403364	WA	11,062,987	11,882,917	819,930
Eastern Wyoming	403364	WYP	11,422,242	12,495,657	1,073,415
Utah	403364	UT	51,471,111	55,751,484	4,280,373
Idaho	403364	ID	6,431,972	6,667,469	235,497
Western Wyoming	403364	WYU	2,204,296	2,353,639	149,343
Total Distribution Plant			<u>133,933,315</u>	<u>144,279,811</u>	<u>10,346,496</u>
General Plant:					
California	403GP	CA	247,654	289,709	42,055
Oregon	403GP	OR	4,426,539	4,082,782	(343,757)
Washington	403GP	WA	1,398,193	1,417,017	18,824
Eastern Wyoming	403GP	WYP	1,845,125	1,872,126	27,000
Utah	403GP	UT	4,044,611	3,864,759	(179,852)
Idaho	403GP	ID	846,054	826,036	(20,018)
Western Wyoming	403GP	WYU	380,472	331,021	(49,451)
Pre-merger Pacific	403GP	DGP	525,204	374,527	(150,677)
Pre-merger Utah	403GP	DGU	1,040,629	692,721	(347,908)
Post-merger	403GP	SG	4,905,815	4,636,319	(269,496)
General Office	403GP	SO	17,107,273	15,643,283	(1,463,991)
General Office	403GP	SSGCH	172,857	124,719	(48,138)
General Office	403GP	SSGCT	16,149	3,373	(12,776)
Customer Service	403GP	CN	1,424,803	1,513,044	88,241
Fuel Related	403GP	SE	37,217	25,062	(12,155)
Total General Plant			<u>38,418,596</u>	<u>35,696,497</u>	<u>(2,722,100)</u>
Total Depreciation Expense			<u>413,308,745</u>	<u>461,448,811</u>	<u>48,140,066</u>
					Ref 6.1

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

Description	Account	Factor	12 ME Jun 2008 Expense	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
Pre-merger Utah	404IP	DGU	17,032	16,307	(725)
Pre-merger Pacific	404IP	DGP	-	-	-
Idaho	404IP	ID	26,171	49,321	23,150
Oregon	404IP	OR	11,133	23,991	12,858
Fuel Related	404IP	SE	5,243	241,417	236,173
Post-merger	404IP	SG	6,566,885	3,901,195	(2,665,690)
Hydro Relicensing	404IP	SG-P	1,836,519	1,916,289	79,770
Hydro Relicensing	404IP	SG-U	309,688	309,688	0
Post-merger	404IP	SSGCH	9,188	-	(9,188)
General Office	404IP	SO	25,520,446	26,724,133	1,203,687
Utah	404IP	UT	3,383	3,604	221
Washington	404IP	WA	540	340	(200)
Eastern Wyoming	404IP	WYP	10,676	10,669	(7)
Western Wyoming	404IP	WYU	-	-	-
Total Intangible Plant			<u>39,544,260</u>	<u>38,878,626</u>	<u>(665,634)</u>
Hydro Production Plant:					
Pre-merger Pacific	404HP	DGP	-	-	-
Post-merger	404HP	SG-P	2,282	2,279	(2)
Post-merger	404HP	SG-U	38,594	38,493	(102)
Total Hydro Plant			<u>40,876</u>	<u>40,772</u>	<u>(104)</u>
Other Production Plant:					
Post-merger	404OP	SSGCT	262,751	-	(262,751)
Total Other Plant			<u>262,751</u>	<u>-</u>	<u>(262,751)</u>
General Plant:					
California	404GP	CA	18,373	28,795	10,422
General Office	404GP	CN	245,421	232,291	(13,130)
Oregon	404GP	OR	838,957	688,163	(150,794)
General Office	404GP	SO	1,730,488	1,620,301	(110,187)
Utah	404GP	UT	725	725	-
Washington	404GP	WA	66,747	66,439	(308)
Eastern Wyoming	404GP	WYP	335,669	280,624	(55,045)
Western Wyoming	404GP	WYU	1,713	1,713	-
Total General Plant			<u>3,238,091</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>
					Ref 6.1.1
Total Depreciation and Amortization			<u>456,394,724</u>	<u>503,287,258</u>	<u>46,892,534</u>

Rocky Mountain Power
 UT GRG December 2009
 Jun 2008 - Dec 2009 Depreciation & Amortization Expense

Description	Factor	DPPE Rate	Jun 2008		Jul 2008		Aug 2008		Sep 2008		Oct 2008	
			Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense
DEPRECIATION EXPENSE												
Steam Production Plant:												
DGP		1.966%	1,202,412,465	1,955,533	1,201,455,580	1,955,753	1,200,488,294	1,957,193	1,199,541,209	1,955,533	(957,085)	1,198,584,124
DGU		1.966%	1,315,945,698	2,177,930	1,314,822,397	2,177,006	1,313,699,095	2,176,081	1,312,575,793	2,175,157	(1,133,331)	1,311,452,375
SG		2.354%	1,396,795,069	3,916,611	1,394,878,322	3,916,611	1,392,961,575	3,916,611	1,391,044,828	3,916,611	1,187,336	1,389,857,492
SG-U		2.354%	24,192,736	47,403	24,178,303	47,403	24,163,869	47,403	24,149,435	47,382	(14,404)	24,135,031
SSGCH		1.505%	565,327,878	709,156	569,798,331	711,959	569,259,224	714,447	568,720,111	713,862	(65,608,216)	568,180,895
Total Steam Plant		1.505%	5,104,674,432	8,810,682	5,115,387,924	8,810,617,169	5,119,352,445	8,832,976,29	5,120,612,777	8,838,804,84	(65,159,404)	5,065,453,374
Hydro Production Plant:												
DGP		1.726%	227,101,587	328,652	227,041,908	328,609	226,982,229	328,523	226,922,551	328,437	(59,679)	226,862,872
DGU		2.242%	45,149,283	84,364	45,139,177	84,365	45,129,070	84,336	45,118,963	84,317	(10,107)	45,108,857
SG-P		2.202%	210,054,943	386,389	210,011,183	382,688	210,000,000	382,688	210,000,000	382,688	37,574,702	209,988,911
SG-U		2.749%	64,485,258	147,717	64,468,268	147,697	64,451,278	147,671	64,434,288	147,645	1,084,599	65,903,716
Total Hydro Plant			546,781,071	944,122	546,660,553	951,348,71	546,533,571	952,222,511	546,408,041	953,093,01	38,959,517	557,764,355
Other Production Plant:												
DGU		10.245%	1,228,273	10,486	1,226,118	10,477	1,223,963	10,469	1,221,808	10,460	(2,155)	1,219,653
SG		2.635%	665,987,297	1,859,443	665,946,113	1,859,443	665,904,929	1,859,443	665,863,745	1,859,443	9,095,419	1,173,917,767
SSGCT		3.920%	76,123,136	2,578,315	76,118,821	2,578,315	76,114,506	2,578,315	76,110,191	2,578,315	4,145,541	76,901,660
Total Other Plant			1,870,383,546	4,548,244	1,870,177,052	4,548,244	1,870,028,496	4,548,244	1,870,000,000	4,548,244	13,235,052	2,012,123,226
Transmission Plant:												
DGP		1.935%	585,530,399	944,134	585,301,693	943,949	585,072,986	943,581	584,844,279	943,212	(228,707)	584,615,572
DGU		1.859%	665,782,919	1,053,409	665,559,345	1,053,232	665,335,771	1,052,879	665,112,198	1,052,525	(223,574)	664,888,624
SG		2.058%	1,660,003,143	2,846,501	1,660,891,060	2,847,262	1,661,782,977	2,848,064	1,662,674,894	2,848,747	3,525,454	1,673,160,458
Total Transmission Plant			2,911,316,461	4,844,044	2,911,752,098	4,844,443,62	2,912,511,315	4,845,523,67	2,913,274,174	4,846,865,08	7,077,166	2,922,664,655
Distribution Plant:												
CA		3.767%	197,772,503	624,085	196,300,684	624,918	196,884,976	626,673	198,517,555	628,593	473,417	198,990,972
OR		2.862%	1,580,241,435	3,770,457	1,585,097,001	3,776,249	1,589,952,567	3,781,041	1,594,808,133	3,785,836	4,696,005	1,599,673,853
WA		3.125%	368,033,366	961,160	369,014,166	962,005	370,000,000	962,949	371,000,000	963,893	2,828,785	371,994,863
WY		2.820%	47,868,873	152,687	47,905,233	152,745	47,942,593	152,793	47,979,953	152,841	6,894,822	48,017,315
UT		2.507%	2,090,289,323	4,867,357	2,090,289,323	4,867,357	2,090,289,323	4,867,357	2,090,289,323	4,867,357	11,974,565	2,102,263,888
ID		2.669%	251,299,519	537,728	252,223,240	538,176	253,146,961	538,624	254,061,682	539,071	4,914,917	254,976,599
WYU		3.055%	4,885,462,430	11,458,812	4,897,021,151	11,461,171,55	4,908,580,666	11,472,139,111	4,919,698,673	11,483,267,188	27,028,750	4,930,726,928
Total Distribution Plant			11,448,410	22,452	11,437,754	22,442	11,427,100	22,432	11,416,446	22,422	48,437	11,405,809
General Plant:												
CA		2.832%	137,588,945	324,742	137,388,238	324,472	137,187,531	324,202	136,986,824	323,927	(86,589)	136,786,117
OR		3.485%	40,046,342	116,300	40,046,342	116,197	40,046,342	116,094	40,046,342	115,991	(76,056)	39,869,992
WA		3.826%	47,868,873	152,687	47,905,233	152,745	47,942,593	152,793	47,979,953	152,841	6,894,822	48,017,315
WY		2.316%	164,733,859	317,983	164,935,520	318,177	165,137,181	318,371	165,338,842	318,565	(2,620)	165,540,503
UT		2.490%	32,587,735	67,613	32,587,735	67,613	32,587,735	67,613	32,587,735	67,613	(40,152)	32,547,583
ID		2.812%	11,939,596	28,575	11,939,596	28,575	11,939,596	28,575	11,939,596	28,575	(48,324)	11,891,272
WYU		3.781%	10,539,505	33,209	10,539,505	33,209	10,539,505	33,209	10,539,505	33,209	(53,669)	10,485,836
DGP		3.479%	21,340,373	61,862	21,340,373	61,862	21,340,373	61,862	21,340,373	61,862	(120,936)	21,219,437
DGU		3.225%	145,583,767	391,287	145,583,767	391,287	145,583,767	391,287	145,583,767	391,287	(64,115)	145,519,652
SG		6.805%	230,263,890	1,315,037	230,263,890	1,315,037	230,263,890	1,315,037	230,263,890	1,315,037	(1,486,737)	228,777,153
SSGCH		2.693%	4,468,737	10,758	4,468,737	10,758	4,468,737	10,758	4,468,737	10,758	(22,336)	4,446,401
General Office		2.881%	116,026	283	116,026	283	116,026	283	116,026	283	(17,791)	115,848
General Office		2.881%	22,028,735	132,785	22,028,735	132,785	22,028,735	132,785	22,028,735	132,785	(152,738)	21,875,997
Fluor, Risk & Service		2.666%	1,116,708	2,965	1,116,708	2,965	1,116,708	2,965	1,116,708	2,965	(15,366)	1,101,342
Total General Plant			681,698,649	2,978,150	681,698,649	2,978,150	681,698,649	2,978,150	681,698,649	2,978,150	(1,418,546)	680,280,103
Total Depreciation Expense												
			16,119,759,413	33,665,661	16,163,350,012	33,710,388	16,182,807,331	33,773,658	16,202,288,286	33,826,322	30,066,322	16,542,866,608

Description	Factor	DEPR Rate	Adjusted EPIS Balance Jun 2008	Depreciation Expense Jun 2008	Adjustments	Adjusted EPIS Balance Jul 2008	Depreciation Expense Jul 2008	Adjustments	Adjusted EPIS Balance Aug 2008	Depreciation Expense Aug 2008	Adjustments	Adjusted EPIS Balance Sep 2008	Depreciation Expense Sep 2008	Adjustments	Adjusted EPIS Balance Oct 2008
AMORTIZATION EXPENSE															
Intangible Plant:															
California	CA	0.000%	113,823,387	468,430	131	113,823,497	468,430	(3,324)	113,820,169	468,423	233,059	114,053,232	468,696	40,008	114,093,240
Customer Service	CN	4.938%	600,983	1,390	(1,119)	599,874	1,369	(1,119)	598,755	1,366	(1,119)	597,636	1,363	(1,119)	596,517
Pre-merger Utah	DGU	2.775%	344,575	-	(5,191)	339,384	-	(5,191)	334,193	-	(5,191)	329,001	-	(5,191)	323,810
Pre-merger Pacific	DGP	0.000%	2,841,581	4,115	(3,068)	2,844,275	4,115	(3,068)	2,847,970	4,115	(3,068)	2,851,664	4,114	(3,068)	2,848,596
Idaho	ID	1.738%	828,755	2,454	(13,455)	815,300	2,434	(13,455)	801,845	2,394	(13,455)	788,390	2,354	(13,455)	774,935
Ohio	OR	3.553%	3,628,256	20,118	(82,046)	3,546,320	20,118	(82,046)	3,464,274	20,118	(82,046)	3,382,228	20,118	(82,046)	3,300,182
Fuel Related	SE	6.654%	71,211,095	304,704	(82,046)	71,129,050	304,528	(82,046)	70,946,999	303,873	(8,934)	70,858,065	303,374	(163,251)	70,732,654
Post-merger	SG	5.195%	67,348,171	159,691	-	67,348,171	159,691	-	67,348,171	159,691	-	67,348,171	159,691	-	67,348,171
Hydro Relicensing	SG-P	2.845%	9,240,742	25,807	-	9,240,742	25,807	-	9,240,742	25,807	-	9,240,742	25,807	-	9,240,742
Hydro Relicensing	SG-U	3.351%	360,629,156	2,134,011	7,302	360,636,458	2,134,033	45,046	361,087,504	2,135,389	1,547,152	362,634,656	2,141,301	181,696	362,826,292
General Office	SO	7.101%	890,552	301	(215)	890,336	301	(215)	889,121	301	(215)	887,906	301	(215)	886,690
Utah	UT	0.406%	2,316	38	(52)	2,263	37	(52)	2,211	36	(52)	2,159	36	(52)	2,106
Washington	WA	19.652%	246,394	880	(13)	246,381	880	(13)	246,368	880	(13)	246,355	880	(13)	246,344
Eastern Wyoming	WYP	4.333%	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Wyoming	WYW	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant			631,635,953	3,121,949	(94,965)	631,540,989	3,121,773,29	203,149	631,744,138	3,122,423,76	1,750,936	633,495,074	3,128,265,97	48,041	633,543,114
Hydro Production Plant:															
Pre-merger Pacific	DGP	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	DGP	2.453%	92,506	190	-	92,506	190	-	92,506	190	-	92,506	190	-	92,506
Post-merger	SG-P	6.208%	620,096	3,298	-	620,096	3,298	-	620,096	3,298	-	620,096	3,298	-	620,096
Total Hydro Plant			713,002	3,398	-	713,002	3,398	-	713,002	3,398	-	713,002	3,398	-	713,002
Other Production Plant:															
Post-merger	SSGCT	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	3.419%	842,149	2,400	-	842,149	2,400	-	842,149	2,400	-	842,149	2,400	-	842,149
General Office	CN	7.101%	3,271,356	19,358	-	3,271,356	19,358	-	3,271,356	19,358	-	3,271,356	19,358	-	3,271,356
Oregon	OR	6.063%	11,349,395	57,347	-	11,349,395	57,347	-	11,349,395	57,347	-	11,349,395	57,347	-	11,349,395
General Office	SO	10.014%	16,190,597	135,025	-	16,190,597	135,025	-	16,190,597	135,025	-	16,190,597	135,025	-	16,190,597
Utah	UT	3.674%	18,702	60	-	18,702	60	-	18,702	60	-	18,702	60	-	18,702
Washington	WA	2.732%	2,413,803	5,537	-	2,413,803	5,537	-	2,413,803	5,537	-	2,413,803	5,537	-	2,413,803
Eastern Wyoming	WYP	3.575%	7,600,996	23,365	-	7,600,996	23,365	-	7,600,996	23,365	-	7,600,996	23,365	-	7,600,996
Western Wyoming	WYW	4.373%	41,916,160	243,254	-	41,916,160	243,254	-	41,916,160	243,254	-	41,916,160	243,254	-	41,916,160
Total General Plant			674,265,115	3,363,601	(94,965)	674,170,150	3,368,425	203,149	674,373,300	3,369,075	1,750,936	676,124,235	3,374,918	48,041	676,172,276
Total Depreciation & Amortization															
			16,794,024,529	37,034,262	43,280,634	16,837,305,162	37,078,813	19,075,468	16,857,190,630	37,142,733	331,841,861	17,189,022,521	37,528,304	30,116,363	17,219,138,885

Description	Factor	DEPE Rate	Depreciation Expense Oct 2008	Adjusted EPIS Balance Oct 2008	Depreciation Expense Nov 2008	Adjusted EPIS Balance Nov 2008	Adjustments	Adjusted EPIS Balance Dec 2008	Depreciation Expense Dec 2008	Adjusted EPIS Balance Dec 2008	Adjustments	Adjusted EPIS Balance Jan 2009	Depreciation Expense Jan 2009	Adjusted EPIS Balance Feb 2009	Depreciation Expense Feb 2009
AMORTIZATION EXPENSE															
Intangible Plant:															
California Service	CA	0.000%	469,459	71,238	114,154,478	469,687	102,746	114,267,223	470,045	134,926	114,402,149	470,534	150,175	114,552,324	471,121
Pre-merger Utah	CN	4.938%	1,381	(1,119)	595,998	1,378	(5,191)	594,779	1,376	(4,722)	593,173	1,373	(1,106)	592,066	1,370
Pre-merger Pacific	DGP	0.000%	4,114	(306)	318,618	4,113	(306)	318,312	4,113	(305)	318,007	4,113	(305)	317,702	4,112
Oregon	ID	1.738%	2,315	(13,465)	2,840,653	2,275	(13,465)	2,827,188	2,235	(12,144)	2,815,044	2,197	(12,144)	2,802,900	2,161
Fuel Related	OR	3.553%	20,118	935,049	3,628,256	20,118	4,599,822	3,628,256	20,118	(64,443)	3,563,813	20,118	(29,389)	3,534,424	20,118
Post-merger	SE	5.135%	303,006	71,667,703	304,667	71,667,703	304,667	71,667,703	304,667	71,667,703	304,667	71,667,703	304,667	71,667,703	304,667
Hydro Relicensing	SG	2.845%	158,691	-	67,348,171	158,691	-	67,348,171	158,691	-	67,348,171	158,691	-	67,348,171	158,691
Hydro Relicensing	SG-P	3.351%	25,807	-	9,240,742	25,807	-	9,240,742	25,807	-	9,240,742	25,807	-	9,240,742	25,807
General Office	SG-U	7.101%	2,146,446	292,624	363,118,916	2,147,879	8,412,648	371,531,564	2,173,635	492,705	372,024,269	2,199,984	611,377	372,635,646	2,203,250
Utah	SO	0.406%	301	(215)	889,475	301	(215)	889,260	301	(215)	888,045	301	(215)	886,830	301
Washington	WA	19.652%	35	(52)	2,053	34	(52)	2,001	33	(45)	1,956	32	(45)	1,911	32
Eastern Wyoming	WYP	4.333%	889	(13)	246,331	889	(13)	246,318	889	(13)	246,305	889	(13)	246,292	889
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant			3,133,560,26	1,278,561	654,821,675	3,136,823,34	13,094,864	647,916,559	3,174,741,59	554,637	648,471,175	3,211,261,94	713,602	649,184,777	3,214,896,08
Hydro Production Plant:															
Pacific	DGP	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Pacific	SG-P	2.453%	190	-	92,806	190	-	92,806	190	-	92,806	190	-	92,806	190
Post-merger	SG-U	6.208%	3,208	-	620,096	3,208	-	620,096	3,208	-	620,096	3,208	-	620,096	3,208
Total Hydro Plant			3,398	-	713,002	3,398	-	713,002	3,398	-	713,002	3,398	-	713,002	3,398
Other Production Plant:															
Post-merger	SSGCT	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	3.419%	2,400	-	842,149	2,400	-	842,149	2,400	-	842,149	2,400	-	842,149	2,400
General Office	CN	7.101%	19,358	-	3,271,356	19,358	-	3,271,356	19,358	-	3,271,356	19,358	-	3,271,356	19,358
Oregon	OR	6.063%	57,347	-	11,349,395	57,347	-	11,349,395	57,347	-	11,349,395	57,347	-	11,349,395	57,347
General Office	SO	10.014%	135,025	-	16,180,997	135,025	-	16,180,997	135,025	-	16,180,997	135,025	-	16,180,997	135,025
Utah	UT	3.874%	60	-	18,702	60	-	18,702	60	-	18,702	60	-	18,702	60
Washington	WA	2.752%	5,537	-	2,413,803	5,537	-	2,413,803	5,537	-	2,413,803	5,537	-	2,413,803	5,537
Eastern Wyoming	WYP	3.397%	23,385	-	7,800,996	23,385	-	7,800,996	23,385	-	7,800,996	23,385	-	7,800,996	23,385
Western Wyoming	WYU	4.373%	39,163	-	39,163	39,163	-	39,163	39,163	-	39,163	39,163	-	39,163	39,163
Total General Plant			243,256,06	-	41,916,160	243,256,06	-	41,916,160	243,256,06	-	41,916,160	243,256,06	-	41,916,160	243,256,06
Total Amortization			3,390,212	1,278,561	677,450,837	3,363,481	13,094,864	690,545,700	3,421,393	554,637	691,100,337	3,457,914	713,602	691,813,939	3,481,548
Total Depreciation & Amortization															
			37,950,956	55,576,856	17,274,715,760	38,056,814	975,078,000	18,249,794,760	39,612,408	31,445,029	18,281,239,809	41,151,052	33,488,689	18,314,728,498	41,254,594

Description	Factor	DEPE Rate	Adjustments	Adjusted EPIS Balance Mar 2009	Depreciation Expense Mar 2009	Adjusted EPIS Balance Apr 2009	Depreciation Expense Apr 2009	Adjusted EPIS Balance May 2009	Depreciation Expense May 2009	Adjusted EPIS Balance Jun 2009	Depreciation Expense Jun 2009	Adjustments
DEPRECIATION EXPENSE												
Steam Production Plant:												
DGP		1.956%	(52,514)	1,103,812,409	1,946,293	1,102,869,915	1,944,741	(652,514)	1,191,907,380	1,943,189	(652,514)	1,190,954,866
DGU		1.986%	(1,117,577)	1,395,852,982	2,162,151	1,394,735,484	2,160,301	(1,117,577)	1,393,617,827	2,158,453	(1,117,577)	1,392,500,250
SG		2.354%	(2,019,330)	2,097,471,630	4,116,062	2,118,587,690	4,114,712	14,391,297	2,132,899,617	4,189,456	44,820,388	2,177,719,004
SG		2.354%	(14,352)	24,063,228	47,213	24,048,876	47,185	(14,352)	24,034,524	47,157	(14,352)	24,020,172
SG		2.354%	1,440,448	16,760,758	31,643	16,751,626	32,866	(9,132)	16,742,494	32,848	(9,132)	16,733,362
SSGCH		1.505%	(1,649)	2,470,507	3,100	2,468,858	3,098	(1,649)	2,467,210	3,096	(1,649)	2,465,561
SSGCH		1.505%	421,102	504,373,509	632,429	504,167,612	632,564	(230,816)	503,936,796	632,230	119,534	504,056,730
Total Steam Plant			(2,243,873)	5,144,805,023	8,938,715	5,163,539,591	8,935,467,88	12,065,256	5,175,604,848	8,986,488,03	42,844,531	5,218,449,379
Hydro Production Plant:												
DGP		1.726%	(99,585)	226,564,780	325,932	226,505,175	325,837	(99,585)	226,445,591	325,761	(99,585)	226,386,006
DGU		2.242%	(10,093)	45,056,384	84,204	45,046,271	84,186	(10,093)	45,026,085	84,166	(10,093)	45,026,085
SG		2.202%	5,622,277	80,627,719	509,703	81,141,505	515,341	573,389	281,714,674	516,338	5,357,114	287,071,987
SG-U		2.749%	623,870	80,695,040	184,957	80,762,880	184,945	49,485	80,812,366	185,060	154,453	80,966,818
Total Hydro Plant			5,188,470	632,916,893	1,103,896,47	633,457,831	1,110,255,48	593,177	634,011,008	1,111,315,82	5,441,919	639,452,927
Other Production Plant:												
DGU		10.245%	(2,132)	1,208,947	10,330	1,206,814	10,312	(2,132)	1,204,682	10,294	(2,132)	1,202,550
SG		2.633%	(925,161)	1,184,864,475	2,601,176	1,184,369,740	2,599,443	335,206	1,184,246,750	2,598,311	(455,195)	1,184,246,750
SG		4.650%	8,853,990	1,528,235,526	5,143,269	1,532,457,133	5,165,336	(553,928)	1,531,903,207	5,171,526	(553,928)	1,531,349,281
SSGCT		3.200%	374,320	77,019,768	212,566	77,015,004	213,078	(4,764)	77,010,240	213,051	(4,764)	77,005,476
Total Other Plant			8,301,017	2,791,325,716	7,967,341,49	2,795,045,631	7,988,343,37	(225,616)	2,794,820,075	7,994,328,86	(1,016,017)	2,793,804,058
Transmission Plant:												
DGP		1.935%	(228,171)	583,473,646	941,001	583,245,475	940,634	(228,171)	583,017,304	940,266	(228,171)	582,789,133
DGU		1.899%	(223,123)	663,772,108	1,050,404	663,548,985	1,050,051	(223,123)	663,325,862	1,049,688	(223,123)	663,102,739
SG		2.056%	2,121,041	1,771,396,954	3,035,695	1,830,022,080	3,097,778	2,149,966	1,832,172,046	3,139,885	89,489,751	1,914,644,796
Total Transmission Plant			1,669,747	3,018,642,708	5,027,100,83	3,076,816,540	5,078,462,32	1,699,672	3,078,516,211	5,129,648,61	82,018,457	3,160,533,668
Distribution Plant:												
CA		3.787%	466,855	208,692,160	657,606	209,096,827	659,194	422,070	209,520,896	660,492	4,693,315	214,214,211
OR		2.852%	4,579,208	1,627,983,565	3,878,905	1,631,169,115	3,888,170	3,339,645	1,634,507,960	3,895,953	17,208,216	1,651,716,176
WA		3.125%	990,226	377,546,226	992,042	378,468,322	994,589	682,396	379,350,708	996,948	997,976	380,338,688
WY		2.620%	1,046,701	439,862,274	1,032,380	439,868,654	1,034,698	38,217,274	439,873,931	1,036,972	4,096,286	439,873,931
UT		2.659%	3,084,816	2,257,498,773	4,165,622	2,261,664,154	4,167,744	748,711	2,268,952,126	4,169,076	781,970	2,269,744,048
ID		2.659%	89,830	257,498,773	1,051,652	258,203,114	1,051,652	716,844	258,920,000	1,051,652	716,844	259,636,844
WYU		3.055%	77,180,725	1,185,419,177	196,555	1,185,419,177	196,555	(46,920)	1,185,372,257	196,555	(46,920)	1,185,325,337
Total Distribution Plant			11,275,637	5,173,720,425	11,854,191,77	5,189,757,984	11,890,329,75	44,466,806	5,234,224,781	11,955,653,84	28,556,512	5,262,781,302
General Plant:												
CA		2.353%	42,771	12,054,568	23,598	12,059,893	23,681	33,171	12,129,064	23,754	59,971	12,189,036
OR		2.832%	(10,052)	142,016,035	335,131	141,984,023	335,131	32,359	142,026,382	335,143	3,919,358	145,345,739
WA		3.485%	35,960	40,514,509	117,608	40,552,305	117,715	35,960	40,588,265	117,822	35,960	40,624,225
WY		3.826%	68,508	48,964,225	156,071	48,914,214	156,101	(83,052)	48,831,162	155,873	(65,708)	48,765,454
UT		2.316%	(441,113)	168,033,852	324,778	(452,398)	167,581,454	(468,679)	167,112,775	323,027	(430,534)	166,682,241
Idaho		2.490%	142,617	33,082,773	68,492	33,120,305	68,679	(4,706)	33,115,599	68,713	(4,706)	33,159,247
WYU		2.917%	(47,155)	11,508,187	27,986	(47,155)	27,871	(47,155)	11,413,878	27,757	(47,155)	11,366,724
DGP		3.781%	(52,029)	10,061,407	31,794	(52,029)	31,620	(52,029)	9,957,249	31,457	(52,029)	9,905,320
DGU		3.479%	(116,824)	20,284,289	58,912	(116,824)	58,573	(116,824)	20,090,642	58,235	(116,824)	19,973,816
SG		3.225%	(498,455)	144,595,354	389,311	(498,455)	387,972	(498,455)	143,651,656	386,698	(498,455)	144,150,350
Post-merger		6.853%	955,962	228,789,943	158,153	228,948,096	158,153	(128,145)	229,076,241	158,153	(128,145)	229,204,386
General Office		2.894%	(22,710)	4,373,513	10,262	4,363,251	10,262	(22,710)	4,340,541	10,262	(22,710)	4,317,831
SSGCT		2.894%	(22,710)	4,373,513	10,262	4,363,251	10,262	(22,710)	4,340,541	10,262	(22,710)	4,298,817
Customer Service		7.285%	(138,006)	21,246,720	128,388	(138,006)	128,162	(138,006)	20,970,700	127,337	(138,006)	20,832,694
Fuel Related		2.669%	(14,097)	962,220	2,168	(14,097)	2,167	(14,097)	947,928	2,167	(14,097)	933,830
Total General Plant			(94,142)	686,538,660	2,979,648,03	686,460,247	2,979,458,18	(1,432,894)	684,027,353	2,978,841,44	2,828,562	686,855,916
Total Depreciation Expense												
			25,094,856	17,648,009,415	37,876,118	17,744,077,865	38,002,317	57,125,401	17,801,203,286	38,153,480	160,673,963	17,961,877,249
												38,366,726
												49,500,923

Description	Factor	DEPE Rate	Adjustments	Adjusted EPIS Balance Mar 2009	Depreciation Expense Mar 2009	Adjustments	Adjusted EPIS Balance Apr 2009	Depreciation Expense Apr 2009	Adjustments	Adjusted EPIS Balance May 2009	Depreciation Expense May 2009	Adjustments	Adjusted EPIS Balance Jun 2009	Depreciation Expense Jun 2009	Adjustments
AMORTIZATION EXPENSE															
Intangible Plant:															
California		0.000%	-	-	471,770	-	114,971,524	472,369	-	114,971,524	472,912	-	115,076,420	473,369	-
CN		4.938%	165,274	(1,106)	1,368	135,666	114,853,284	1,365	118,240	114,971,524	1,363	103,696	115,076,420	1,360	92,775
DGP		2.775%	(4,722)	(4,722)	1,368	(4,722)	294,539	1,365	(4,722)	294,539	1,363	(4,722)	294,539	1,360	(4,722)
DGP		0.000%	(305)	(305)	4,112	(305)	2,838,831	4,111	(305)	2,838,221	4,111	(305)	2,837,915	4,110	(305)
ID		1.738%	(12,144)	(12,144)	2,125	(12,144)	699,448	2,089	(12,144)	699,448	2,053	(12,144)	675,159	2,017	(12,144)
OR		3.653%	(4,529)	(4,529)	325,971	(4,529)	76,179,154	325,971	(4,529)	76,179,154	325,971	(4,529)	75,967,754	325,223	(78,825)
SE		6.654%	-	-	159,691	-	67,348,171	159,691	-	67,348,171	159,691	-	67,348,171	159,691	-
SG-P		5.135%	-	-	2,207,224	-	373,367,168	2,207,224	-	373,367,168	2,207,224	-	375,853,377	2,219,511	634,150
SG-U		2.845%	-	-	301	-	888,399	301	-	888,399	300	-	887,969	300	(215)
SG-U		3.351%	-	-	30	-	1,819	30	-	1,774	29	-	1,729	29	(45)
SO		7.101%	731,522	(215)	869	450,655	373,817,824	869	(19)	374,302,420	869	(19)	375,853,377	869	(19)
Utah		0.406%	-	-	30	-	888,399	30	-	888,399	29	-	887,969	29	(45)
WA		19.652%	(45)	(45)	869	(45)	246,268	869	(45)	246,268	869	(45)	246,268	869	(45)
WYP		4.333%	(19)	(19)	869	(19)	246,268	869	(19)	246,268	869	(19)	246,268	869	(19)
WYU		0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant			873,716	650,058,494	3,219,408,005	506,505	650,564,999	3,223,342,46	512,128	651,077,127	3,226,306,81	1,558,344	652,635,470	3,232,425,58	629,549
Hydro Production Plant:															
DGP		0.000%	-	-	190	-	92,906	190	-	92,906	190	-	92,906	190	-
SG-P		2.453%	-	-	3,208	-	620,066	3,208	-	620,066	3,208	-	620,066	3,208	-
SG-U		6.208%	-	-	3,388	-	713,002	3,388	-	713,002	3,388	-	713,002	3,388	-
Total Hydro Plant			-	-	3,578	-	1,615,974	3,578	-	1,615,974	3,578	-	1,615,974	3,578	-
Other Production Plant:															
Post-merger		0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California		3.419%	-	-	2,400	-	842,149	2,400	-	842,149	2,400	-	842,149	2,400	-
CN		7.101%	-	-	19,388	-	3,271,566	19,388	-	3,271,566	19,388	-	3,271,566	19,388	-
OR		6.063%	-	-	57,347	-	11,349,385	57,347	-	11,349,385	57,347	-	11,349,385	57,347	-
UT		10.914%	-	-	135,025	-	16,160,397	135,025	-	16,160,397	135,025	-	16,160,397	135,025	-
WA		2.974%	-	-	5,537	-	2,413,903	5,537	-	2,413,903	5,537	-	2,413,903	5,537	-
WYU		3.597%	-	-	23,385	-	7,800,998	23,385	-	7,800,998	23,385	-	7,800,998	23,385	-
WYU		4.373%	-	-	143	-	39,163	143	-	39,163	143	-	39,163	143	-
Total General Plant			-	-	243,254,06	-	41,916,160	243,254,06	-	41,916,160	243,254,06	-	41,916,160	243,254,06	-
Total Amortization			873,716	692,697,656	3,465,038	506,505	693,194,160	3,469,994	512,128	693,706,289	3,472,959	1,558,344	695,264,632	3,479,077	629,549
Total Depreciation & Amortization															
			25,866,572	18,340,697,070	41,342,176	96,574,976	18,437,272,046	41,472,311	57,637,629	18,494,909,675	41,626,439	162,232,307	18,657,141,861	41,845,604	50,080,472

DEPRECIATION EXPENSE	Factor	DEPE Rate	Adjusted EPIS Balance Jul 2009	Depreciation Expense Jul 2009	Adjusted EPIS Balance Aug 2009	Depreciation Expense Aug 2009	Adjusted EPIS Balance Sep 2009	Depreciation Expense Sep 2009	Adjusted EPIS Balance Oct 2009	Depreciation Expense Oct 2009	Adjusted EPIS Balance Nov 2009
Steam Production Plant:											
Pre-merger Pacific	DGP	1.856%	1,160,002,351	1,940,084	1,160,049,637	1,938,552	1,160,097,323	1,936,980	1,160,146,588	1,935,428	1,160,199,284
Pre-merger Utah	DGU	2.242%	1,392,922,771	2,110,732	1,392,922,771	2,110,732	1,392,922,771	2,110,732	1,392,922,771	2,110,732	1,392,922,771
Post-merger	DGU	2.354%	2,717,240,820	4,110,257	2,717,240,820	4,110,257	2,717,240,820	4,110,257	2,717,240,820	4,110,257	2,717,240,820
Geothermal - Burnwell	SG	2.354%	24,008,820	47,100	23,961,468	47,072	23,914,376	47,044	23,867,284	47,016	23,820,192
Pollution Control Equipment	SSGH	2.354%	16,723,683	31,812	16,714,531	31,794	16,705,383	31,776	16,696,231	31,758	16,687,079
Pollution Control Equipment	SSGH	1.505%	2,463,913	3,002	2,462,264	3,000	2,460,615	3,008	2,458,367	3,006	2,456,119
Post-merger	SSGH	1.505%	503,776,852	632,120	503,520,527	631,784	503,264,202	631,448	503,007,877	631,132	502,751,545
Total Steam Plant			5,256,050,739	9,120,669,21	5,264,339,968	9,156,737,17	5,267,724,516	9,168,985,72	5,271,110,044	9,179,231,650	5,274,601,802
Hydro Production Plant:											
Pre-merger Pacific	DGP	1.726%	226,326,421	325,580	226,266,837	325,494	226,207,252	325,408	226,147,667	325,323	226,088,082
Pre-merger Utah	DGU	2.242%	45,017,992	84,128	45,007,899	84,109	44,997,806	84,090	44,987,713	84,072	44,977,620
Post-merger	SG-P	2.202%	287,609,222	527,186	288,704,429	528,683	290,809,636	530,262	292,914,843	531,841	295,020,050
Post-merger	SG-U	2.749%	81,152,474	165,684	81,149,760	165,893	81,147,046	166,102	81,144,332	166,311	81,141,618
Total Hydro Plant			640,106,109	1,122,577,40	641,128,924	1,124,179,86	642,151,744	1,125,232,80	643,175,559	1,126,287,493	644,200,310
Other Production Plant:											
Pre-merger Utah	DGU	10.245%	1,200,418	2,102,258	1,198,285	2,102,239	1,196,153	2,102,239	1,194,021	2,102,239	1,191,889
Pre-merger Utah	DGU	4.050%	1,188,746,955	1,877,511	1,187,571,443	1,877,511	1,186,400,932	1,877,511	1,185,228,421	1,877,511	1,184,056,910
Post-merger	SG	2.650%	1,530,705,955	5,167,786	1,525,538,167	5,165,917	1,520,370,280	5,164,047	1,515,202,393	5,162,176	1,510,026,506
Post-merger	SSGCT	3.320%	277,000,713	213,038	276,787,675	213,025	276,574,637	213,012	276,361,599	213,000	276,148,561
Total Other Plant			2,797,015,080	7,994,032,10	2,785,527,494	7,995,252,81	2,773,847,764	7,991,107,18	2,762,176,117	7,985,440,57	2,750,275,007
Transmission Plant:											
Pre-merger Pacific	DGP	1.935%	582,560,962	939,530	582,332,791	939,182	582,104,621	938,794	581,876,450	938,426	581,648,279
Pre-merger Utah	DGU	1.899%	662,879,615	1,048,924	662,656,492	1,048,639	662,433,369	1,048,286	662,210,246	1,047,933	661,987,123
Post-merger	SG	2.658%	1,916,835,293	3,285,024	1,915,570,250	3,289,250	1,914,305,207	3,293,479	1,913,040,164	3,297,703	1,911,785,121
Total Transmission Plant			3,162,275,871	5,273,546,23	3,164,559,533	5,277,050,84	3,166,939,351	5,280,805,47	3,169,326,813	5,284,211,61	3,171,417,526
Distribution Plant:											
California	CA	3.787%	214,581,617	676,547	215,075,543	677,906	215,569,469	679,301	216,063,395	680,696	216,557,321
Oregon	OR	2.862%	1,654,281,754	3,944,032	1,658,107,137	3,951,657	1,661,931,520	3,959,214	1,665,755,903	3,966,717	1,669,580,286
Washington	WA	3.125%	381,029,696	991,505	382,118,674	993,823	383,217,652	996,141	384,316,630	998,459	385,415,608
Eastern Wyoming	WYP	2.807%	445,370,947	1,040,752	444,510,993	1,043,186	443,651,039	1,045,620	442,791,085	1,048,054	441,931,131
Utah	UT	2.807%	2,238,970,059	4,671,942	2,243,931,992	4,684,384	2,248,893,925	4,696,826	2,253,855,858	4,709,268	2,258,817,791
Idaho	ID	2.855%	200,877,609	598,477	201,476,086	599,954	202,074,563	601,431	202,673,040	602,899	203,271,517
Western Wyoming	WYU	3.059%	5,275,585,077	12,082,730,61	5,281,904,465	12,104,867,79	5,288,223,853	12,127,630,77	5,294,543,141	12,150,497,05	5,299,816,429
Total Distribution Plant			11,319,358	25,211,304,465	11,319,358	25,211,304,465	11,319,358	25,211,304,465	11,319,358	25,211,304,465	11,319,358
General Plant:											
California	CA	2.533%	12,270,807	23,984	12,256,823	24,152	12,242,839	24,328	12,228,855	24,504	12,214,871
Oregon	OR	2.832%	145,389,279	343,066	145,529,228	343,481	145,669,177	343,896	145,809,126	344,311	145,949,075
Washington	WA	3.485%	40,660,185	118,031	40,660,185	118,136	40,660,185	118,241	40,660,185	118,346	40,660,185
Eastern Wyoming	WYP	3.628%	48,689,685	155,410	48,589,247	155,145	48,488,809	154,880	48,388,371	154,615	48,287,933
Utah	UT	2.316%	166,200,273	321,278	166,732,960	320,382	167,265,647	319,486	167,798,334	318,590	168,331,021
Idaho	ID	2.490%	33,184,026	68,804	33,184,026	68,791	33,184,026	68,778	33,184,026	68,765	33,184,026
Western Wyoming	WYU	2.912%	11,319,569	27,528	11,272,415	27,413	11,225,260	27,298	11,178,105	27,183	11,130,951
Pre-merger Pacific	DGP	3.781%	9,853,292	31,129	9,853,292	31,129	9,853,292	31,129	9,853,292	31,129	9,853,292
Pre-merger Utah	DGU	3.479%	18,796,995	57,557	18,680,171	57,219	18,563,348	56,880	18,446,524	56,541	18,329,701
Post-merger	SG	3.225%	143,651,895	386,765	143,153,440	385,425	142,655,926	384,087	142,160,471	382,749	141,665,016
General Office	SSGCH	6.850%	228,247,108	1,304,462	228,096,073	1,303,088	227,945,048	1,301,736	227,794,023	1,300,384	227,643,000
General Office	SSGCH	2.800%	4,274,667	10,386	4,252,516	10,303	4,230,365	10,220	4,208,214	10,138	4,186,063
General Office	SSGCH	2.881%	20,166,997	41,281	20,166,997	41,281	20,166,997	41,281	20,166,997	41,281	20,166,997
Customer Service	SSGCH	2.866%	885,255,298	2,976,351,51	885,894,958	2,971,424,38	886,534,308	2,966,497,01	887,173,658	2,961,569,64	887,813,008
Total General Plant			18,011,328,172	38,569,957	18,027,211	38,629,503	18,043,037,400	38,667,774	18,068,511,212	38,719,098	18,340,180,212
Total Depreciation Expense											
			18,011,328,172	38,569,957	18,027,211	38,629,503	18,043,037,400	38,667,774	18,068,511,212	38,719,098	18,340,180,212

Description	Factor	DEPE Rate	Jul 2009		Aug 2009		Sep 2009		Oct 2009		Nov 2009	
			Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense
AMORTIZATION EXPENSE												
Intangible Plant:												
California		0.000%	115,168,195	473,773	115,266,688	474,187	115,375,701	474,602	115,507,206	475,097	115,648,938	475,511
Customer Service		4.938%	586,534	1,358	587,892	1,365	589,250	1,372	590,608	1,380	591,966	1,387
DGU		2.775%	1,738	1,358	3,096	1,365	4,454	1,372	5,812	1,380	7,170	1,387
Pac-merger Utah		1.738%	2,527,610	4,110	2,531,720	4,117	2,535,830	4,124	2,539,940	4,131	2,544,050	4,138
Pac-merger Pacific		1.738%	2,527,610	4,110	2,531,720	4,117	2,535,830	4,124	2,539,940	4,131	2,544,050	4,138
Utah		3.553%	863,015	1,981	864,996	1,988	866,977	1,995	868,958	2,002	870,939	2,009
OR		3.553%	863,015	1,981	864,996	1,988	866,977	1,995	868,958	2,002	870,939	2,009
SE		6.694%	3,628,256	20,118	3,648,374	20,118	3,668,492	20,118	3,688,610	20,118	3,708,728	20,118
SG		5.135%	75,888,929	324,888	76,213,817	324,888	76,538,705	324,888	76,863,593	324,888	77,188,481	324,888
Post-merger		2.845%	67,348,171	159,691	67,507,862	159,691	67,667,553	159,691	67,827,244	159,691	67,986,935	159,691
Hydro Relicensing		7.101%	9,240,742	25,807	9,266,549	25,807	9,292,356	25,807	9,318,163	25,807	9,343,970	25,807
Hydro Relicensing		7.101%	9,240,742	25,807	9,266,549	25,807	9,292,356	25,807	9,318,163	25,807	9,343,970	25,807
General Office		0.406%	376,487,528	2,225,976	378,713,504	2,225,976	380,943,480	2,225,976	383,169,456	2,225,976	385,395,432	2,225,976
Utah		0.406%	887,754	300	888,054	300	888,354	300	888,654	300	888,954	300
Washington		19.652%	1,683	28	1,711	28	1,739	28	1,767	28	1,795	28
Eastern Wyoming		4.333%	246,231	869	247,100	869	247,969	869	248,838	869	249,707	869
Western Wyoming		4.333%	246,231	869	247,100	869	247,969	869	248,838	869	249,707	869
WYU		0.000%	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant			653,285,019	3,238,920.17	653,976,161	3,242,911.80	654,667,303	3,247,894.27	655,358,445	3,252,875.56	656,049,587	3,257,856.84
Hydro Production Plant:												
Pac-merger Pacific		0.000%	-	-	-	-	-	-	-	-	-	-
SG-P		2.453%	92,906	190	93,096	190	93,286	190	93,476	190	93,666	190
Pac-merger		6.208%	620,096	3,208	620,096	3,208	620,096	3,208	620,096	3,208	620,096	3,208
SG-U		6.208%	620,096	3,208	620,096	3,208	620,096	3,208	620,096	3,208	620,096	3,208
Total Hydro Plant			713,002	3,398	713,002	3,398	713,002	3,398	713,002	3,398	713,002	3,398
Other Production Plant:												
Post-merger		0.000%	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-
General Plant:												
California		3.419%	842,149	2,400	842,149	2,400	842,149	2,400	842,149	2,400	842,149	2,400
General Office		7.101%	3,271,356	19,358	3,271,356	19,358	3,271,356	19,358	3,271,356	19,358	3,271,356	19,358
OR		6.063%	11,349,395	57,347	11,349,395	57,347	11,349,395	57,347	11,349,395	57,347	11,349,395	57,347
General Office		10.014%	16,180,597	135,025	16,180,597	135,025	16,180,597	135,025	16,180,597	135,025	16,180,597	135,025
Utah		3.674%	18,702	60	18,702	60	18,702	60	18,702	60	18,702	60
Washington		2.752%	2,413,803	5,537	2,413,803	5,537	2,413,803	5,537	2,413,803	5,537	2,413,803	5,537
Eastern Wyoming		3.597%	7,800,996	23,385	7,800,996	23,385	7,800,996	23,385	7,800,996	23,385	7,800,996	23,385
Western Wyoming		3.597%	38,163	143	38,163	143	38,163	143	38,163	143	38,163	143
WYU		4.373%	41,976,160	243,254.06	41,976,160	243,254.06	41,976,160	243,254.06	41,976,160	243,254.06	41,976,160	243,254.06
Total General Plant			695,894,181	3,485,572	695,894,181	3,485,572	695,894,181	3,485,572	695,894,181	3,485,572	695,894,181	3,485,572
Total Amortization			18,707,222,353	42,055,529	18,717,962,706	42,115,066	18,728,703,059	42,174,123	18,739,443,412	42,229,180	18,750,183,765	42,288,237
Total Depreciation & Amortization												
			653,285,019	3,238,920.17	653,976,161	3,242,911.80	654,667,303	3,247,894.27	655,358,445	3,252,875.56	656,049,587	3,257,856.84
			92,906	190	93,096	190	93,286	190	93,476	190	93,666	190
			620,096	3,208	620,096	3,208	620,096	3,208	620,096	3,208	620,096	3,208
			713,002	3,398	713,002	3,398	713,002	3,398	713,002	3,398	713,002	3,398
			-	-	-	-	-	-	-	-	-	-
			842,149	2,400	842,149	2,400	842,149	2,400	842,149	2,400	842,149	2,400
			3,271,356	19,358	3,271,356	19,358	3,271,356	19,358	3,271,356	19,358	3,271,356	19,358
			11,349,395	57,347	11,349,395	57,347	11,349,395	57,347	11,349,395	57,347	11,349,395	57,347
			16,180,597	135,025	16,180,597	135,025	16,180,597	135,025	16,180,597	135,025	16,180,597	135,025
			18,702	60	18,702	60	18,702	60	18,702	60	18,702	60
			2,413,803	5,537	2,413,803	5,537	2,413,803	5,537	2,413,803	5,537	2,413,803	5,537
			7,800,996	23,385	7,800,996	23,385	7,800,996	23,385	7,800,996	23,385	7,800,996	23,385
			38,163	143	38,163	143	38,163	143	38,163	143	38,163	143
			41,976,160	243,254.06	41,976,160	243,254.06	41,976,160	243,254.06	41,976,160	243,254.06	41,976,160	243,254.06
			695,894,181	3,485,572	695,894,181	3,485,572	695,894,181	3,485,572	695,894,181	3,485,572	695,894,181	3,485,572
			18,707,222,353	42,055,529	18,717,962,706	42,115,066	18,728,703,059	42,174,123	18,739,443,412	42,229,180	18,750,183,765	42,288,237

Description	Factor	DEPE Rate	Depreciation Expense Nov 2009	Adjustments	Adjusted EPIS Balance Dec 2009	Depreciation Expense Dec 2009
DEPRECIATION EXPENSE						
Steam Production Plant:						
DGP		1.956%	1,933,875	(952,514)	1,185,239,779	1,832,333
Pre-merger Pacific		1.986%	2,147,354	(1,117,577)	1,296,784,786	2,145,504
Post-merger Utah		2.354%	4,347,857	48,498,337	2,267,933,604	4,398,694
SG		2.354%	46,988	(14,352)	23,934,060	46,959
Geothermal - Blundell		2.354%	65,718	10,502,751	44,002,949	76,009
Pollution Control Equipment		1.505%	3,084	(1,649)	2,455,670	3,081
SSGCH			630,899	6,133,598	509,015,951	634,670
Post-merger			9,176,873.62	64,048,593	5,327,766,798	9,237,240.76
Total Steam Plant						
Hydro Production Plant:						
DGP		1.726%	325,237	(59,585)	226,028,498	325,151
Pre-merger Pacific		2.242%	84,053	(10,083)	44,967,527	84,034
Post-merger Utah		2.022%	568,770	17,482,861	319,080,491	569,382
SG-U		2.749%	192,083	1,556,438	85,997,404	195,201
Total Hydro Plant			1,150,142.61	18,976,391	676,073,919	1,173,768.16
Other Production Plant:						
DGU		10.245%	10,185	(2,132)	1,189,757	10,167
Pre-merges Utah		2.633%	2,604,842	7,725,087	1,194,164,427	2,612,095
Post-merger		4.160%	5,825,090	(171,164)	1,776,125,156	5,985,195
Post-merger Wind		3.320%	212,985	2,189,687	79,171,324	216,008
SSGCT			8,410,102.57	9,745,438	3,050,650,664	8,833,464.63
Total Other Plant						
Transmission Plant:						
DGP		1.935%	938,058	(228,171)	581,420,108	937,690
Pre-merger Pacific		1.899%	1,047,680	(223,123)	661,764,000	1,047,227
DGU		2.058%	3,311,405	40,055,536	1,977,917,492	3,367,303
Post-merger			5,297,042.50	39,604,242	3,221,101,600	5,342,220.52
Total Transmission Plant						
Distribution Plant:						
CA		3.787%	681,897	433,304	216,721,702	683,196
California		2.692%	3,973,460	3,111,961	1,689,855,348	3,960,963
Region		2.822%	1,865,878	1,062,878	865,693,513	1,865,878
WA		2.822%	1,030,375	12,688,688	460,593,573	1,032,294
Washington		2.607%	4,720,520	6,928,591	2,267,872,821	4,731,267
Eastern Wyoming		2.607%	562,501	894,917	263,894,944	563,647
Utah		2.668%	195,599	(46,820)	76,758,494	195,480
Idaho		3.055%	12,184,779.30	24,891,728	5,340,866,390	12,223,615.28
Western Wyoming						
WYU						
Total Distribution Plant						
General Plant:						
CA		2.353%	24,666	1,488,097	14,080,897	26,155
California		2.832%	343,612	5,912,396	151,450,138	350,539
Oregon		3.485%	118,456	914,601	41,722,299	119,839
Washington		3.825%	194,939	3,974,972	52,498,640	181,116
Eastern Wyoming		2.316%	317,797	4,030,321	168,427,897	321,223
Utah		2.490%	69,193	1,213,055	34,546,959	70,418
Idaho		2.912%	27,070	(47,155)	11,095,796	26,956
Western Wyoming		3.781%	30,473	(52,029)	9,953,147	30,309
Pre-merger Pacific		3.475%	96,203	(116,824)	19,212,877	55,864
DGP		3.225%	381,409	1,306,995	142,966,111	382,495
Pre-merger Utah		6.865%	1,305,060	388,699	229,065,741	1,307,085
SG		2.881%	10,726	81,363	4,146,694	10,733
General Office		2.881%	10,726	81,363	4,146,694	10,733
SSGCH		7.262%	122,316	(138,068)	20,004,657	121,481
General Office		2.668%	1,948	(14,097)	855,344	1,916
Customer Service						
CN						
Fuel Related						
SE						
Total General Plant			2,963,563.66	18,942,296	899,931,528	2,985,865.52
Total Depreciation Expense						
			39,181,455	176,210,697	18,516,390,699	39,796,199

Depreciation Expense Test Period
23,290,326
25,868,125
51,000,144
565,372
512,476
37,114
7,586,801
108,860,358
3,907,472
1,009,651
6,319,662
2,243,010
13,279,795
133,201
31,242,870
62,994,648
2,555,902
96,916,621
11,276,565
12,590,023
38,348,143
62,215,730
8,037,192
47,091,452
12,856,857
55,751,484
6,667,469
2,353,639
144,279,811
289,709
4,082,782
1,417,017
1,872,126
3,864,759
626,096
331,021
374,527
692,721
4,636,319
15,643,263
123,373
1,513,044
25,062
35,696,497
461,448,811

Description	Factor	DEPE Rate	Depreciation Expense Nov 2009	Adjustments	Adjusted EPIS Balance Dec 2009	Depreciation Expense Dec 2009
AMORTIZATION EXPENSE						
Intangible Plant:						
California	CA	0.000%	475,651	167,617	115,616,555	478,268
Customer Service	CN	4.939%	1,347	(1,176)	-	1,346
Pre-merger Utah	DGU	2.775%	1,347	(4,727)	256,762	-
Pre-merger Pacific	DGP	1.738%	4,108	(3,065)	2,836,083	4,108
Idaho	OR	3.553%	1,837	(12,144)	602,294	1,801
Fuel Related	SE	6.654%	20,118	-	3,628,256	20,118
Post-merger	SG	5.135%	324,143	46,284	75,801,659	324,247
Hydro Relicensing	SG-P	2.845%	159,691	-	67,348,171	159,691
Hydro Relicensing	SG-U	3.351%	26,807	-	9,240,742	26,807
General Office	SO	7.101%	2,254,097	7,487,028	389,662,974	2,283,566
Utah	UT	0.406%	300	(215)	886,679	300
Washington	WA	19.652%	25	(45)	1,457	24
Eastern Wyoming	WYP	4.333%	889	(13)	246,168	889
Western Wyoming	WYU	0.000%	-	-	-	-
Total Intangible Plant:			3,268,014.57	7,682,376	666,908,840	3,268,284
Hydro Production Plant:						
Pre-merger Pacific	DGP	0.000%	160	-	62,698	160
Post-merger	SG-P	2.453%	3,208	-	620,096	3,208
Total Hydro Plant	SG-U	6.206%	3,368	-	713,002	3,396
Other Production Plant:						
Post-merger	SSGCT	0.000%	-	-	-	-
Total Other Plant:			-	-	-	-
General Plant:						
California	CA	3.419%	2,400	-	842,149	2,400
General Office	CN	7.101%	19,358	-	3,271,356	19,358
Oregon	OR	6.063%	57,347	-	11,349,395	57,347
General Office	SO	10.014%	135,025	-	16,180,597	135,025
Utah	UT	3.874%	60	-	18,702	60
Washington	WA	2.752%	5,537	-	2,413,803	5,537
Eastern Wyoming	WYP	3.597%	23,385	-	7,600,986	23,385
Western Wyoming	WYU	4.373%	143	-	39,163	143
Total General Plant			243,254.06	-	41,916,160	243,254.06
Total Amortization			3,514,666	7,682,376	709,538,002	3,514,636
Total Depreciation & Amortization						
			42,696,121	183,853,064	19,225,928,902	43,341,134

Ref. 6.1.3

Rocky Mountain Power
 Utah General Rate Case, December 2009
 Depreciation/Amortization Reserve Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Steam Depreciation Reserve	108SP	3	(11,933,759)	SG	40.328%	(4,812,616)	
Steam Depreciation Reserve	108SP	3	(12,543,074)	SG	40.328%	(5,058,339)	
Steam Depreciation Reserve	108SP	3	(36,184,252)	SG	40.328%	(14,592,292)	
Steam Depreciation Reserve	108SP	3	64,608,603	SSGCH	39.368%	25,435,376	
Hydro Depreciation Reserve	108HP	3	(3,197,464)	SG-P	40.328%	(1,289,465)	
Hydro Depreciation Reserve	108HP	3	(889,679)	SG-U	40.328%	(358,787)	
Hydro Depreciation Reserve	108HP	3	(4,886,723)	SG-P	40.328%	(1,970,705)	
Hydro Depreciation Reserve	108HP	3	(3,332,029)	SG-U	40.328%	(1,343,732)	
Other Depreciation Reserve	108OP	3	(98,665)	SG	40.328%	(39,790)	
Other Depreciation Reserve	108OP	3	(56,553,801)	SG	40.328%	(22,806,872)	
Other Depreciation Reserve	108OP	3	(2,482,237)	SSGCT	43.140%	(1,070,848)	
Transmission Depreciation Reserve	108TP	3	(8,559,228)	SG	40.328%	(3,451,744)	
Transmission Depreciation Reserve	108TP	3	(9,932,803)	SG	40.328%	(4,005,675)	
Transmission Depreciation Reserve	108TP	3	(31,895,058)	SG	40.328%	(12,862,557)	
Distribution Depreciation Reserve	108364	3	(6,808,138)	CA	0.000%	-	
Distribution Depreciation Reserve	108364	3	(36,254,173)	OR	0.000%	-	
Distribution Depreciation Reserve	108364	3	(9,265,524)	WA	0.000%	-	
Distribution Depreciation Reserve	108364	3	(9,206,350)	WYP	0.000%	-	
Distribution Depreciation Reserve	108364	3	(37,849,968)	UT	100.000%	(37,849,968)	
Distribution Depreciation Reserve	108364	3	(4,210,000)	ID	0.000%	-	
Distribution Depreciation Reserve	108364	3	(1,797,342)	WYU	0.000%	-	
General Depreciation Reserve	108GP	3	(67,135)	CA	0.000%	-	
General Depreciation Reserve	108GP	3	(1,071,209)	OR	0.000%	-	
General Depreciation Reserve	108GP	3	(694,865)	WA	0.000%	-	
General Depreciation Reserve	108GP	3	(623,969)	WYP	0.000%	-	
General Depreciation Reserve	108GP	3	(549,972)	UT	100.000%	(549,972)	
General Depreciation Reserve	108GP	3	(346,522)	ID	0.000%	-	
General Depreciation Reserve	108GP	3	(7,181)	WYU	0.000%	-	
General Depreciation Reserve	108GP	3	181,978	SG	40.328%	73,388	
General Depreciation Reserve	108GP	3	528,725	SG	40.328%	213,223	
General Depreciation Reserve	108GP	3	(1,203,974)	SG	40.328%	(485,536)	
General Depreciation Reserve	108GP	3	3,654,099	SO	40.792%	1,490,570	
General Depreciation Reserve	108GP	3	59,385	SSGCH	39.368%	23,379	
General Depreciation Reserve	108GP	3	(1,897)	SSGCT	43.140%	(818)	
General Depreciation Reserve	108GP	3	265,970	CN	46.014%	122,384	
General Depreciation Reserve	108GP	3	100,696	SE	39.940%	40,218	
Mining Depreciation Reserve	108MP	3	(2,883,185)	SE	39.940%	(1,151,544)	
Total Depreciation Reserve			<u>(225,930,719)</u>			<u>(86,302,723)</u>	6.2.2

Description of Adjustment:

This adjustment steps forward the depreciation reserve through the test period. This adjustment reflects reflects the 13-month average methodology used for including electric plant in service items in rate base.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Intangible Amortization Reserve	111IP	3	-	CA	0.000%	-	
Intangible Amortization Reserve	111IP	3	(5,610,204)	CN	46.014%	(2,581,491)	
Intangible Amortization Reserve	111IP	3	(45,684)	ID	0.000%	-	
Intangible Amortization Reserve	111IP	3	(3,121)	SG	40.328%	(1,259)	
Intangible Amortization Reserve	111IP	3	-	MT	0.000%	-	
Intangible Amortization Reserve	111IP	3	127,197	OR	0.000%	-	
Intangible Amortization Reserve	111IP	3	(241,417)	SE	39.940%	(96,422)	
Intangible Amortization Reserve	111IP	3	(716,358)	SG	40.328%	(288,891)	
Intangible Amortization Reserve	111IP	3	(1,916,289)	SG-P	40.328%	(772,796)	
Intangible Amortization Reserve	111IP	3	(309,688)	SG-U	40.328%	(124,890)	
Intangible Amortization Reserve	111IP	3	(23,786,004)	SO	40.792%	(9,702,718)	
Intangible Amortization Reserve	111IP	3	(1,026)	UT	100.000%	(1,026)	
Intangible Amortization Reserve	111IP	3	197	WA	0.000%	-	
Intangible Amortization Reserve	111IP	3	(10,522)	WYP	0.000%	-	
Intangible Amortization Reserve	111IP	3	-	WYU	0.000%	-	
Intangible Amortization Reserve	111IP	3	-	SSGCH	39.368%	-	
Hydro Amortization Reserve	111HP	3	-	SG	40.328%	-	
Hydro Amortization Reserve	111HP	3	(2,279)	SG-P	40.328%	(919)	
Hydro Amortization Reserve	111HP	3	(38,493)	SG-U	40.328%	(15,523)	
Other Amortization Reserve	111OP	3	-	SSGCT	43.140%	-	
General Amortization Reserve	111GP	3	(28,795)	CA	0.000%	-	
General Amortization Reserve	111GP	3	(232,291)	CN	46.014%	(106,887)	
General Amortization Reserve	111GP	3	-	SG	40.328%	-	
General Amortization Reserve	111GP	3	(688,163)	OR	0.000%	-	
General Amortization Reserve	111GP	3	(1,620,301)	SO	40.792%	(660,948)	
General Amortization Reserve	111GP	3	(725)	UT	100.000%	(725)	
General Amortization Reserve	111GP	3	(66,439)	WA	0.000%	-	
General Amortization Reserve	111GP	3	(280,624)	WYP	0.000%	-	
General Amortization Reserve	111GP	3	(1,713)	WYU	0.000%	-	
Total Amortization Reserve			<u>(35,472,739)</u>			<u>(14,354,494)</u>	6.2.3

Description of Adjustment:

This adjustment steps forward the amortization reserve through the test period. This adjustment reflects 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
Depreciation and Amortization Reserve Summary

Description	Account	Factor	12 ME Jun 2008 Reserve	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)
Pre-merger Utah	108SP	DGU	(915,407,340)	(927,950,414)	(12,543,074)
Post-merger	108SP	SG	(503,757,330)	(539,941,582)	(36,184,252)
Post-merger	108SP	SSGCH	(215,269,135)	(150,660,532)	64,608,603
Total Steam Plant			<u>(2,479,372,807)</u>	<u>(2,475,425,290)</u>	<u>3,947,518</u>
Hydro Production Plant:					
Pre-merger Pacific	108HP	DGP	(144,238,674)	(147,436,138)	(3,197,464)
Pre-merger Utah	108HP	DGU	(27,743,242)	(28,632,921)	(889,679)
Post-merger	108HP	SG-P	(54,622,223)	(59,508,947)	(4,886,723)
Post-merger	108HP	SG-U	(9,215,616)	(12,547,644)	(3,332,029)
Total Hydro Plant			<u>(235,819,755)</u>	<u>(248,125,650)</u>	<u>(12,305,895)</u>
Other Production Plant:					
Pre-merger Utah	108OP	DGU	(1,146,081)	(1,244,747)	(98,665)
Post-merger	108OP	SG	(109,743,037)	(166,296,838)	(56,553,801)
Post-merger	108OP	SSGCT	(16,873,706)	(19,355,944)	(2,482,237)
Total Other Plant			<u>(127,762,825)</u>	<u>(186,897,528)</u>	<u>(59,134,703)</u>
Transmission Plant:					
Pre-merger Pacific	108TP	DGP	(376,147,355)	(384,706,583)	(8,559,228)
Pre-merger Utah	108TP	DGU	(374,558,075)	(384,490,877)	(9,932,803)
Post-merger	108TP	SG	(333,250,118)	(365,145,177)	(31,895,058)
Total Transmission Plant			<u>(1,083,955,548)</u>	<u>(1,134,342,637)</u>	<u>(50,387,089)</u>
Distribution Plant:					
California	108364	CA	(87,211,141)	(94,019,279)	(6,808,138)
Oregon	108364	OR	(667,979,360)	(704,233,533)	(36,254,173)
Washington	108364	WA	(158,664,886)	(167,930,410)	(9,265,524)
Eastern Wyoming	108364	WYP	(169,273,228)	(178,479,578)	(9,206,350)
Utah	108364	UT	(641,427,069)	(679,277,036)	(37,849,968)
Idaho	108364	ID	(105,459,621)	(109,669,621)	(4,210,000)
Western Wyoming	108364	WYU	(33,710,296)	(35,507,638)	(1,797,342)
Total Distribution Plant			<u>(1,863,725,601)</u>	<u>(1,969,117,095)</u>	<u>(105,391,494)</u>
General Plant:					
California	108GP	CA	(4,481,316)	(4,548,451)	(67,135)
Oregon	108GP	OR	(48,414,587)	(49,485,796)	(1,071,209)
Washington	108GP	WA	(15,477,387)	(16,172,252)	(694,865)
Eastern Wyoming	108GP	WYP	(16,305,980)	(16,929,949)	(623,969)
Utah	108GP	UT	(54,777,675)	(55,327,646)	(549,972)
Idaho	108GP	ID	(12,604,041)	(12,950,563)	(346,522)
Western Wyoming	108GP	WYU	(4,074,505)	(4,081,685)	(7,181)
Pre-merger Pacific	108GP	DGP	(7,658,833)	(7,476,855)	181,978
Pre-merger Utah	108GP	DGU	(14,905,971)	(14,377,246)	528,725
Post-merger	108GP	SG	(42,534,836)	(43,738,810)	(1,203,974)
General Office	108GP	SO	(85,657,530)	(82,003,431)	3,654,099
General Office	108GP	SSGCH	(2,476,802)	(2,417,417)	59,385
General Office	108GP	SSGCT	(26,895)	(28,792)	(1,897)
Customer Service	108GP	CN	(6,373,393)	(6,107,423)	265,970
Fuel Related	108GP	SE	(449,999)	(349,303)	100,696
Total General Plant			<u>(316,219,750)</u>	<u>(315,995,620)</u>	<u>224,130</u>
Mining Plant:					
Coal Mine	108MP	SE	(162,087,922)	(164,971,107)	(2,883,185)
Total Mining Plant			<u>(162,087,922)</u>	<u>(164,971,107)</u>	<u>(2,883,185)</u>
Total Depreciation Reserve			<u>(6,268,944,208)</u>	<u>(6,494,874,927)</u>	<u>(225,930,719)</u>

Ref 6.2

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

Description	Account	Factor	12 ME Jun 2008 Reserve	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)
Idaho	111IP	ID	(711,204)	(756,888)	(45,684)
Pre-merger Utah	111IP	DGU	(307,541)	(310,662)	(3,121)
Montana	111IP	MT	-	-	-
Oregon	111IP	OR	(821,037)	(693,840)	127,197
Fuel Related	111IP	SE	(979,622)	(1,221,039)	(241,417)
Post-merger	111IP	SG	(40,627,062)	(41,402,901)	(775,839)
Hydro Relicensing	111IP	SG-P	(11,514,977)	(13,431,265)	(1,916,289)
Hydro Relicensing	111IP	SG-U	(2,646,531)	(2,956,219)	(309,688)
General Office	111IP	SO	(231,041,614)	(254,827,618)	(23,786,004)
Pre-merger Pacific	111IP	DGP	-	59,481	59,481
Utah	111IP	UT	(6,731)	(7,757)	(1,026)
Washington	111IP	WA	(761)	(564)	197
Eastern Wyoming	111IP	WYP	(20,927)	(31,449)	(10,522)
Western Wyoming	111IP	WYU	-	-	-
General Office	111IP	SSGCH	(26,279)	(26,279)	-
Total Intangible Plant			<u>(370,974,945)</u>	<u>(403,487,863)</u>	<u>(32,512,918)</u>
Hydro Production Plant:					
Pre-merger Pacific	111HP	DGP	(344,575)	(344,575)	-
Post-merger	111HP	SG-P	(5,298)	(7,578)	(2,279)
Post-merger	111HP	SG-U	(330,615)	(369,108)	(38,493)
Total Hydro Plant			<u>(680,489)</u>	<u>(721,261)</u>	<u>(40,772)</u>
Other Production Plant:					
Post-merger	111OP	SSGCT	-	-	-
Total Other Plant			<u>-</u>	<u>-</u>	<u>-</u>
General Plant:					
California	111GP	CA	(734,609)	(763,404)	(28,795)
General Office	111GP	CN	(2,093,028)	(2,325,319)	(232,291)
General Office	111GP	SG	(833,484)	(833,484)	-
Oregon	111GP	OR	(9,478,431)	(10,166,593)	(688,163)
General Office	111GP	SO	(7,656,072)	(9,276,372)	(1,620,301)
Utah	111GP	UT	(9,925)	(10,650)	(725)
Washington	111GP	WA	(1,304,580)	(1,371,019)	(66,439)
Eastern Wyoming	111GP	WYP	(6,309,382)	(6,590,006)	(280,624)
Western Wyoming	111GP	WYU	(27,008)	(28,721)	(1,713)
Total General Plant			<u>(28,446,519)</u>	<u>(31,365,568)</u>	<u>(2,919,049)</u>
Total Amortization Reserve			<u>(400,101,953)</u>	<u>(435,574,692)</u>	<u>(35,472,739)</u>
					Ref 6.2.1
Total Depreciation & Amortization Reserve			<u>(6,669,046,161)</u>	<u>(6,930,449,619)</u>	<u>(261,403,458)</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Depreciation Expense	403HP	2	1,112,114	SG-P	40.328%	448,491	6.3.1
Depreciation Expense	403HP	2	675,275	SG-U	40.328%	272,323	6.3.1
			<u>1,787,389</u>			<u>720,814</u>	

Description of Adjustment:

Based on the Company's latest depreciation study, an additional \$19.4 million is required for the decommissioning of various hydro facilities as approved by the Utah Commission in Utah Docket No. 07-035-13. This adjustment includes an annual level of expense in results. The associated adjustment to the depreciation reserve is calculated in adjustment 6.2.

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Hydro Decommissioning
 West and East Side Resources - Totals

	Spending	Accrued	Balance
January-08	-	(185,352)	(14,199,363)
February-08	-	(185,352)	(14,384,715)
March-08	540,933	(185,164)	(14,028,947)
April-08	66,391	(185,352)	(14,147,908)
May-08	139,974	(185,352)	(14,193,287)
June-08	128,432	(185,352)	(14,250,207)
July-08	19,821	(185,352)	(14,415,738)
August-08	128,312	(185,352)	(14,472,778)
September-08	161,184	(185,352)	(14,496,947)
October-08	71,035	(185,352)	(14,611,264)
November-08	213,750	(185,352)	(14,582,867)
December-08	213,750	(185,352)	(14,554,469)
January-09	256,875	(185,352)	(14,482,947)
February-09	256,875	(185,352)	(14,411,424)
March-09	256,875	(185,352)	(14,339,901)
April-09	256,875	(185,352)	(14,268,379)
May-09	256,875	(185,352)	(14,196,856)
June-09	308,250	(185,352)	(14,073,959)
July-09	308,250	(185,352)	(13,951,061)
August-09	308,250	(185,352)	(13,828,163)
September-09	482,925	(185,352)	(13,530,591)
October-09	583,750	(185,352)	(13,132,193)
November-09	593,750	(185,352)	(12,723,795)
December-09	603,750	(185,352)	(12,305,398)

(1,112,114)
 Ref 6.3

	Spending	Accrued	Balance
January-08	-	(112,546)	5,654,754
February-08	-	(112,546)	5,542,208
March-08	27,183	(112,546)	5,456,845
April-08	575	(112,546)	5,344,874
May-08	395	(112,546)	5,232,723
June-08	1,121	(112,546)	5,121,298
July-08	5,340	(112,546)	5,014,092
August-08	290	(112,546)	4,901,836
September-08	1,348	(112,546)	4,790,638
October-08	139	(112,546)	4,678,231
November-08	-	(112,546)	4,565,685
December-08	-	(112,546)	4,453,139
January-09	-	(112,546)	4,340,594
February-09	-	(112,546)	4,228,048
March-09	-	(112,546)	4,115,502
April-09	-	(112,546)	4,002,956
May-09	-	(112,546)	3,890,410
June-09	-	(112,546)	3,777,864
July-09	-	(112,546)	3,665,319
August-09	-	(112,546)	3,552,773
September-09	-	(112,546)	3,440,227
October-09	-	(112,546)	3,327,681
November-09	-	(112,546)	3,215,135
December-09	-	(112,546)	3,102,589

(675,275)
 Ref 6.3

	Spending	Accrued	Balance
January-08	-	(297,898)	(8,544,609)
February-08	-	(297,898)	(8,842,508)
March-08	568,116	(297,710)	(8,572,102)
April-08	66,966	(297,898)	(8,803,034)
May-08	140,369	(297,898)	(8,960,564)
June-08	129,553	(297,898)	(9,128,909)
July-08	25,161	(297,898)	(9,401,646)
August-08	128,602	(297,898)	(9,570,942)
September-08	162,532	(297,898)	(9,706,309)
October-08	71,173	(297,898)	(9,933,033)
November-08	213,750	(297,898)	(10,017,182)
December-08	213,750	(297,898)	(10,101,330)
January-09	256,875	(297,898)	(10,142,353)
February-09	256,875	(297,898)	(10,183,376)
March-09	256,875	(297,898)	(10,224,400)
April-09	256,875	(297,898)	(10,265,423)
May-09	256,875	(297,898)	(10,306,446)
June-09	308,250	(297,898)	(10,296,094)
July-09	308,250	(297,898)	(10,286,742)
August-09	308,250	(297,898)	(10,275,391)
September-09	482,925	(297,898)	(10,090,364)
October-09	583,750	(297,898)	(9,804,512)
November-09	593,750	(297,898)	(9,508,660)
December-09	603,750	(297,898)	(9,202,808)

(1,787,389)
 Ref 6.3

7. TAX
ADJUSTMENTS

Rocky Mountain Power
Utah General Rate Case, December 31, 2009
Tax Summary

The following adjustments were used to arrive at the normalized levels of tax expenses. The Company's June 2008 accrued tax data provided the basis for updating known and measurable adjustments for December 2009 test period tax expenditures.

7.1 Interest True-Up

This adjustment synchronizes interest expense with the jurisdictional allocated rate base. This is calculated by multiplying net rate base by the Company's weighted cost of debt. A separate column is not shown for adjustment 7.1 on page 7.0.2 as the interest true-up component is calculated and shown for each of the adjustments individually and included in the filing as shown on the adjustment summary pages.

7.2 Property Tax Expense

Property tax expense for test period December 2009 was estimated by adjusting year-to-date accruals through June 30, 2008 for known or anticipated changes in assessment levels through December 2009.

7.3 Renewable Energy Tax Credit

The Company is entitled to recognize a federal income tax credit as a result of placing renewable energy generating plants in service. The tax credit is based on the generation of the plants and can be taken for ten years on qualifying property. Under the calculation required by IRC Code Sec. 45(b)(2), the most current renewable electricity production credit is 2.1 cents per kilowatt hour of the electricity produced from wind energy.

7.4 Pro Forma Schedule M's

The Schedule M items were updated for known and measurable adjustments through December 2009. Non-utility items, separate tariff items and other non-recurring items were removed from the June 2008 historical period before updating. For example, Schedule M items related to the Grid West note receivable and West Valley Lease were removed. Normalizing adjustments such as pension and benefits and SO₂ emission allowances were then added. Depreciation differences on capital additions were generated in order to bring the Schedules M items in line with the December 2009 test period. The Schedule M items were then used to develop deferred income tax expenses and balances for December 2009.

7.5 – 7.6 Deferred Income Tax

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

Rocky Mountain Power
Normalized Results of Operations
Tab 7 Adjustment Summary
Twelve Months Ending Dec 31, 2009

	7.2	7.3	7.4	7.5	7.6
	Property Tax Expense	Renewable Energy Tax Credit	Pro Forma Schedule M's	Deferred Income Tax Expense	Deferred Income Tax Balances
1 Operating Revenues					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-
7					
8 Operating Expenses					
9 Steam Production	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	(2,420,523)	(2,420,523)	-	-	-
13 Transmission	-	-	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	-	-	-
19					
20 Total O&M Expenses	(2,420,523)	(2,420,523)	-	-	-
21					
22 Depreciation	-	-	-	-	-
23 Amortization	-	-	-	-	-
24 Taxes Other Than Income	5,971,510	5,971,510	-	-	-
25 Income Taxes - Federal	(38,962,138)	(1,996,742)	(20,589,070)	(17,571,653)	0
26 Income Taxes - State	(2,940,960)	(268,434)	(105,262)	(2,725,361)	(0)
27 Income Taxes - Def Net	31,231,179	1,348	3,986	(5,518)	31,232,521
28 Investment Tax Credit Adj	1,612,133	-	-	1,612,133	-
29 Misc Revenue & Expense	-	-	-	-	-
30					
31 Total Operating Expenses	(5,508,799)	3,707,681	(23,110,869)	(20,302,532)	32,844,654
32					
33 Operating Rev For Return:	5,508,799	(3,707,681)	23,110,869	(20,302,532)	(1,352,266)
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	(614,282)	63,363	(353,788)	(346,996)	(0)
45 Weatherization Loans	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-
47					
48 Total Electric Plant:	(614,282)	63,363	(353,788)	(346,996)	23,138
49					
50 Rate Base Deductions:					
51 Accum Prov For Deprec	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-
53 Accum Def Income Tax	(119,037,418)	-	-	-	(119,037,418)
54 Unamortized ITC	17,109	-	-	-	17,109
55 Customer Adv For Const	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-
58					
59 Total Rate Base Deductions	(119,020,309)	-	-	-	(119,020,309)
60					
61 Total Rate Base:	(119,634,582)	63,363	(353,788)	(346,996)	(118,997,171)
62					
63 Return on Rate Base	0.395%	-0.097%	0.602%	0.529%	-0.855%
64					
65 Return on Equity	0.768%	-0.188%	1.169%	1.027%	-1.659%
66					
67 TAX CALCULATION:					
68 Operating Revenue	(3,550,986)	(5,971,510)	2,420,523	-	-
69 Other Deductions					
70 Interest (AFUDC)					
71 Interest	(3,592,459)	1,903	(10,624)	(10,420)	(3,573,318)
72 Schedule "M" Additions	(4,727,403)	-	-	(4,727,403)	-
73 Schedule "M" Deductions	48,213,101	-	-	48,213,101	-
74 Income Before Tax	(52,899,031)	(5,973,412)	2,431,147	(52,930,084)	3,573,318
75					
76 State Income Taxes	(2,940,960)	(268,434)	(105,262)	(2,725,361)	(0)
77 Taxable Income	(49,958,070)	(5,704,978)	2,536,409	(50,204,723)	3,415,222
78					
79 Federal Income Taxes + Other	(38,962,138)	(1,996,742)	(20,589,070)	(17,571,653)	0
APPROXIMATE REVISED PROTOCOL PRICE CHANGE	(25,705,121)	6,003,773	(37,417,182)	(32,875,484)	53,105,870
					(14,522,098)

	<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:							
Interest	427	3	17,856,129	UT	100.000%	17,856,129	Below
			Total Company				
Interest June 2008			283,332,974			118,763,213	2.18
Interest December 2009			326,676,654			136,619,342	Below
Adjustment:			<u>43,343,679</u>			<u>17,856,129</u>	
Rate Base			10,933,526,579			4,549,640,747	2.2
Other & Non-Utility			(54,675,954)			-	
Adjusted Rate Base			<u>10,878,850,625</u>			<u>4,549,640,747</u>	2.2
Weighted Cost of Debt			<u>3.003%</u>			<u>3.003%</u>	2.1
			326,676,654			136,619,342	2.18

Description of Adjustment:

This adjustment synchronizes interest expense with the jurisdictional allocated rate base. This is calculated by multiplying net rate base by the Company's weighted cost of debt. A separate column is not shown for adjustment 7.1 on page 7.0.2 as the interest true-up component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

	<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: Property Tax Expense	408	3	14,677,539	GPS	40.792%	5,987,219	

Description of Adjustment:

Property tax expense for test period December 2009 was estimated by adjusting year-to-date accruals through June 30, 2008 for known or anticipated changes in assessment levels through December 2009. Please refer to confidential exhibit in the direct testimony of Steven R. McDougal.

	<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:							
FED Renewable Energy Tax Credit	40910	1	(9,107,960)	SG	40.328%	(3,673,035)	7.3.1
FED Renewable Energy Tax Credit	40910	2	(5,885,131)	SG	40.328%	(2,373,341)	7.3.1
FED Renewable Energy Tax Credit	40910	3	(38,262,586)	SG	40.328%	(15,430,438)	7.3.1
UT Renewable Energy Systems Tax Credit	40911	3	(197,829)	SG	40.328%	(79,780)	7.3.1
OR Business Energy Tax Credit	40911	3	(387,339)	SG	40.328%	(156,205)	7.3.1
			<u>(53,840,845)</u>			<u>(21,712,798)</u>	

Description of Adjustment:

This adjustment normalizes 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. The federal PTC tax credit is based on the generation of the plant and can be taken for ten years on qualifying property. The Utah State PTC tax credit is based on the generation of the plant and can be taken for four years on qualifying property. The Oregon BETC credit is based on investment of plant and can be taken over a five year period on qualifying property.

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Renewable Energy Tax Credit Calculation

(1--35)
 Net of Fed
 Addback

Description	FED Amount	To Page	UT	
			Net of Fed	Addback
JC Boyle	8,431,462		Type 1	
Blundell Bottoming Cycle KWh	86,958,036		Type 1	86,958,036
Footc Creek I KWh	31,070,253	Credit ends April 21, 2009	Type 1	
Glenrock KWh	323,798,822		Type 3	
Glenrock III KWh	124,408,961		Type 3	
Goodnoe KWh	280,244,331		Type 2	
High Plains Wind	76,108,780		Type 3	
Leaning Juniper 1 KWh	307,252,626		Type 1	
Marengo KWh	399,157,842		Type 3	
Marengo II KWh	187,502,009		Type 3	
Rolling Hills KWh	292,593,798		Type 3	
Seven Mile KWh	349,595,649		Type 3	
Seven Mile II KWh	68,862,071		Type 3	
Total KWh Production	2,535,984,640			86,958,036
Factor (inflated tax per unit)	0.021			0.0035
	<u>53,255,677</u>	7.3	Total T-1, -2, -3	<u>304,353</u>
	Ref 7.3			197,829
				Ref 7.3

12 Month Ending
 12/31/2009

BETC	Investment	35% Credit	2007		2008		2009		12 Month Ending 12/31/2009	(1--35) Net of Fed Addback
			Pcorp Lighting	Transit Passes	Transit Passes	Transit Passes	Transit Passes	Transit Passes		
OR										
Leaning Juniper	10,000,000		24,366	275,107	338,071	338,071	338,071	338,071		
	3,500,000		8,528	96,287	118,325	118,325	118,325	118,325		
Amortization										
12/31/2006	1,000,000		2,437							
12/31/2007	1,000,000		2,437	27,511						
6/30/2008	250,000		609	13,755						
12/31/2008	250,000		609	13,755						
6/30/2009	250,000		609	6,878	33,807					
12/31/2009	250,000		609	6,878	16,904	16,904	33,807	33,807	281,050	182,683
12/31/2010	250,000		609	6,878	16,904	16,904	33,807	33,807	314,856	204,656
12/31/2011	500,000		1,218	13,755	16,904	16,904	16,904	16,904		
12/31/2012					16,904	16,904	16,904	16,904		
12/31/2013					16,903	16,903	16,903	16,903		
									12 Months Ending Dec 2009	<u>387,339</u>
										Ref 7.3

*Transit passes generated in Aug of each year

Summary of Federal Credit by Type

Type 1	9,107,960 =	433,712,377 X .021
Type 2	5,885,131 =	280,244,331 X .021
Type 3	38,262,586 =	1,822,027,932 X .021
	<u>53,255,677</u>	<u>2,535,984,640</u> CHECK

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#	
Adjustment to Expense:								
<i>SCHMAP-Permanent Additions</i>								
	SCHMAPSG	SCHMAP	3	(119,015)	SG	40.328%	(47,996)	
	SCHMAPSE	SCHMAP	3	(60,465)	SE	39.940%	(24,150)	
	SCHMAPSNP	SCHMAP	3	(1,060,178)	SNP	42.099%	(446,320)	
	SCHMAPSO	SCHMAP	3	(4,822,530)	SO	40.792%	(1,967,192)	
				<u>(6,062,188)</u>			<u>(2,485,658)</u>	7.4.1
<i>SCHMAT-Temporary Additions</i>								
	SCHMATWYP	SCHMAT	3	(1,673,388)	WYP	0.000%	-	
	SCHMATWYU	SCHMAT	3	(848,461)	WYU	0.000%	-	
	SCHMATWA	SCHMAT	3	(46,941)	WA	0.000%	-	
	SCHMATUT	SCHMAT	3	(4,461,413)	UT	100.000%	(4,461,413)	
	SCHMATIDU	SCHMAT	3	(409,815)	ID	0.000%	-	
	SCHMATCA	SCHMAT	3	(333,105)	CA	0.000%	-	
	SCHMATCIAC	SCHMAT	3	2,996,668	CIAC	47.198%	1,414,376	
	SCHMATSCHMDEXP	SCHMAT	3	(22,213,866)	SCHMDEXP	39.566%	(8,789,203)	
	SCHMATSG	SCHMAT	3	(14,565,424)	SG	40.328%	(5,873,907)	
	SCHMATSNP	SCHMAT	3	57,498,341	SNP	42.099%	24,205,970	
	SCHMATSNPD	SCHMAT	3	(29,268,517)	SNPD	47.198%	(13,814,244)	
	SCHMATSO	SCHMAT	3	12,097,332	SO	40.792%	4,934,709	
				<u>(1,228,589)</u>			<u>(2,383,712)</u>	7.4.1
<i>SCHMDP-Permanent Deductions</i>								
	SCHMDPSE	SCHMDP	3	396,237	SE	39.940%	158,257	
	SCHMDPSNP	SCHMDP	3	(5,561)	SNP	42.099%	(2,341)	
	SCHMDPSO	SCHMDP	3	(18,936,280)	SO	40.792%	(7,724,433)	
	SCHMDPSG	SCHMDP	3	(5,597,124)	SG	40.328%	(2,257,194)	
				<u>(24,142,728)</u>			<u>(9,825,710)</u>	7.4.1
<i>SCHMDT-Temporary Deductions</i>								
	SCHMDTCA	SCHMDT	3	(23,868)	CA	0.000%	-	
	SCHMDTGPS	SCHMDT	3	(44,302,514)	GPS	40.792%	(18,071,753)	
	SCHMDTOR	SCHMDT	3	(68,645)	OR	0.000%	-	
	SCHMDTOTHER	SCHMDT	3	(14,142,869)	OTHER	0.000%	-	
	SCHMDTSE	SCHMDT	3	3,278,020	SE	39.940%	1,309,241	
	SCHMDTSG	SCHMDT	3	(10,439,883)	SG	40.328%	(4,210,169)	
	SCHMDTSNP	SCHMDT	3	(29,784,783)	SNP	42.099%	(12,538,963)	
	SCHMDTSO	SCHMDT	3	(18,095,977)	SO	40.792%	(7,381,659)	
	SCHMDTTAXDEPR	SCHMDT	3	238,329,293	TAXDEPR	41.484%	98,869,593	
	SCHMDTWA	SCHMDT	3	(553,992)	WA	0.000%	-	
				<u>124,194,782</u>			<u>57,976,290</u>	7.4.1

Description of Adjustment:

This adjusts Schedule M's included in the filing through the December 2009 test period.

Calendar Year End December 2009 Schedule M by Allocation Factor	A	B	C	(B+C) D	(A+D) E
	Twelve Months Ended Jun-08	Tax Impacts of Regulatory Adj Tabs 3 through Tab 8	Jun 08-Dec 09 Incremental Tax Adjustments	Jun 08-Dec 09 Total Incremental Change	Twelve Months Ended Dec-09
SCHMAP-Permanent Additions					
SCHMAPBADDEBT	-	-	-	-	-
SCHMAPSG	119,015	-	(119,015)	(119,015)	-
SCHMAPSE	105,465	-	(60,465)	(60,465)	45,000
SCHMAPSNP	1,060,178	-	(1,060,178)	(1,060,178)	-
SCHMAPSO	14,386,616	(204,349)	(4,822,530)	(5,026,879)	9,359,737
Summary of SCHMAP	15,671,274	(204,349)	(6,062,188)	(6,266,537)	9,404,737
			Ref 7.4		
SCHMAT-Temporary Additions					
SCHMATWYP	2,564,243	-	(1,673,388)	(1,673,388)	890,855
SCHMATWYU	848,461	-	(848,461)	(848,461)	-
SCHMATWA	268,952	-	(46,941)	(46,941)	222,011
SCHMATUT	4,617,441	-	(4,461,413)	(4,461,413)	156,028
SCHMATOR	8,266,120	-	-	-	8,266,120
SCHMATIDU	809,364	-	(409,815)	(409,815)	399,549
SCHMATCA	333,105	-	(333,105)	(333,105)	-
SCHMATCIAC	69,835,649	-	2,996,668	2,996,668	72,832,317
SCHMATCN	-	-	-	-	-
SCHMATGPS	8,671,441	-	-	-	8,671,441
SCHMATOTHER	11,564,353	-	-	-	11,564,353
SCHMATSCHMDEXP	511,556,269	-	(22,213,866)	(22,213,866)	489,342,403
SCHMATSE	28,787,312	768,646	-	768,646	29,555,958
SCHMATSG	26,447,723	1,093,452	(14,565,424)	(13,471,972)	12,975,751
SCHMATSGCT	938,633	-	-	-	938,633
SCHMATSSGCT	-	-	-	-	-
SCHMATSNP	73,920,120	-	57,498,341	57,498,341	131,418,461
SCHMATSNPD	29,370,967	-	(29,268,517)	(29,268,517)	102,450
SCHMATSO	40,983,850	3,135,906	12,097,332	15,233,238	56,217,088
SCHMATTROJD	1,532,686	-	-	-	1,532,686
SCHMATSG-P	-	-	-	-	-
SCHMATSG-U	-	-	-	-	-
Summary of SCHMAT	821,316,589	4,998,004	(1,228,589)	3,769,415	825,086,004
			Ref 7.4		
Total Schedule M Additions	836,987,863	4,793,655	(7,290,777)	(2,497,122)	834,490,741
SCHMDP-Permanent Deductions					
SCHMDPSE	(106,128)	-	396,237	396,237	290,109
SCHMDPSNP	386,624	-	(5,561)	(5,561)	381,063
SCHMDPSO	28,636,780	-	(18,936,280)	(18,936,280)	9,700,500
SCHMDPSG	5,597,124	-	(5,597,124)	(5,597,124)	-
Summary of SCHMDP	34,514,400	-	(24,142,728)	(24,142,728)	10,371,672
			Ref 7.4		
SCHMDT-Temporary Deductions					
SCHMDTBADDEBT	4,973,203	-	-	-	4,973,203
SCHMDTCA	1,172,889	-	(23,868)	(23,868)	1,149,021
SCHMDTCN	62,756	-	-	-	62,756
SCHMDTDGP	6,423	-	-	-	6,423
SCHMDTGPS	81,644,627	-	(44,302,514)	(44,302,514)	37,342,113
SCHMDTIDU	1,849,750	-	-	-	1,849,750
SCHMDTOR	2,202,096	-	(68,645)	(68,645)	2,133,451
SCHMDTOTHER	30,227,968	-	(14,142,869)	(14,142,869)	16,085,099
SCHMDTSE	32,791,022	6,749,130	3,278,020	10,027,150	42,818,172
SCHMDTSG	11,287,979	(2,654,642)	(10,439,883)	(13,094,525)	(1,806,546)
SCHMDTSNP	72,920,532	-	(29,784,783)	(29,784,783)	43,135,749
SCHMDTSNPD	-	-	-	-	-
SCHMDTSG	48,020,873	67,452,774	(18,095,977)	49,356,797	97,377,670
SCHMDTTAXDEPR	930,141,591	-	238,329,293	238,329,293	1,168,470,884
SCHMDTTROJD	38,625	-	-	-	38,625
SCHMDTUT	1,406,859	(622,191)	-	(622,191)	784,668
SCHMDTWA	2,177,714	-	(553,992)	(553,992)	1,623,722
SCHMDTWYP	29,108,325	-	-	-	29,108,325
Summary of SCHMDT	1,250,033,231	70,925,071	124,194,782	195,119,853	1,445,153,084
			Ref 7.4		
Total Schedule M Deductions	1,284,547,631	70,925,071	100,052,054	170,977,125	1,455,524,756
Total Schedule M Adjustments	(447,559,768)	(66,131,416)	(107,342,831)	(173,474,247)	(621,034,015)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
<i>Deferred Income Tax Expense - Debit</i>							
41010CA	41010	3	602,849	CA	0.000%	-	
41010FERC	41010	3	299,747	FERC	0.000%	-	
41010IBT	41010	3	31,202	IBT	64.503%	20,126	
41010IDU	41010	3	3,294,182	ID	0.000%	-	
41010OR	41010	3	13,045,420	OR	0.000%	-	
41010OTHER	41010	3	(5,367,360)	OTHER	0.000%	-	
41010SE	41010	3	(259,884)	SE	39.940%	(103,798)	
41010SG	41010	3	(5,882,493)	SG	40.328%	(2,372,277)	
41010SO	41010	3	(16,707,420)	SO	40.792%	(6,815,242)	
41010UT	41010	3	30,710,042	UT	100.000%	30,710,042	
41010WA	41010	3	3,062,965	WA	0.000%	-	
41010WYP	41010	3	8,807,900	WYP	0.000%	-	
41010WYU	41010	3	6,714,263	WYU	0.000%	-	
			<u>38,351,413</u>			<u>21,438,852</u>	7.5.1
<i>Deferred Income Tax Expense - Credit</i>							
41110CA	41110	3	126,417	CA	0.000%	-	
41110DGP	41110	3	170,215	DGP	0.000%	-	
41110IDU	41110	3	155,529	ID	0.000%	-	
41110OR	41110	3	(1)	OR	0.000%	-	
41110OTHER	41110	3	0	OTHER	0.000%	-	
41110SE	41110	3	193,169	SE	39.940%	77,152	
41110SG	41110	3	4,425,789	SG	40.328%	1,784,821	
41110SGCT	41110	3	0	SGCT	40.476%	0	
41110SNP	41110	3	1	SNP	42.099%	0	
41110SO	41110	3	15,303,981	SO	40.792%	6,242,756	
41110TROJD	41110	3	0	TROJD	40.258%	0	
41110UT	41110	3	1,693,151	UT	100.000%	1,693,151	
41110WA	41110	3	17,813	WA	0.000%	-	
41110WYP	41110	3	957,067	WYP	0.000%	-	
			<u>23,043,133</u>			<u>9,797,880</u>	7.5.1
<i>Investment Tax Credit Amortization</i>							
41140DGU	41140	3	2,022,752	DGU	79.700%	1,612,133	7.5.1

Description of Adjustment:

This adjusts deferred income tax expense included in the filing through the December 2009 test period.

Total Deferred Tax Expense by Allocation Factor
 Calendar Year Ended December 2009

Account	A	B	C	(B+C)	(A+D)
	Twelve Months Ended Jun-08	Tax Impacts of Regulatory Adj Tabs 3 through Tab 8	Jun 08-Dec 09 Incremental Tax Adjustments	D Jun 08-Dec 09 Total Incremental Change	E Twelve Months Ended Dec-08
Deferred Income Tax - Debit	41010				
41010BADDEBT	1,887,380	-	-	-	1,887,380
41010CA	12,681,452	-	602,849	602,849	13,284,301
41010CN	23,817	-	-	-	23,817
41010DGP	2,438	-	-	-	2,438
41010FERC	1,644,844	-	299,747	299,747	1,944,591
41010GPS	-	-	-	-	-
41010IBT	279,225	-	31,202	31,202	310,427
41010IDU	23,092,205	-	3,294,182	3,294,182	26,386,387
41010OR	166,915,311	-	13,045,420	13,045,420	179,960,731
41010OTHER	11,796,765	-	(5,367,360)	(5,367,360)	6,429,405
41010SE	10,304,742	-	(259,884)	(259,884)	10,044,858
41010SG	8,463,437	(1,007,464)	(5,882,493)	(6,889,957)	1,573,480
41010SNP	21,316	-	-	-	21,316
41010SNPD	-	-	-	-	-
41010SO	26,365,104	25,599,002	(16,707,420)	8,891,582	35,256,686
41010TROJD	14,659	-	-	-	14,659
41010UT	149,613,672	(359,127)	30,710,042	30,350,915	179,964,587
41010WA	34,710,421	-	3,062,965	3,062,965	37,773,386
41010WYP	77,409,611	-	8,807,900	8,807,900	86,217,511
41010WYU	6,556,017	-	6,714,263	6,714,263	13,270,280
Total Def Inc Tax - Debit	531,782,416	24,232,411	38,351,413 Ref 7.5	62,583,824	594,366,240
Deferred Income Tax - Credit	41110				
41110CA	(8,195,137)	-	126,417	126,417	(8,068,720)
41110CN	-	-	-	-	-
41110DGP	(170,215)	-	170,215	170,215	-
41110FERC	(1,079,648)	-	-	-	(1,079,648)
41110GPS	15,013,801	-	-	-	15,013,801
41110IDU	(13,734,732)	-	155,529	155,529	(13,579,203)
41110OR	(114,626,821)	-	(1)	(1)	(114,626,822)
41110OTHER	(3,497,548)	-	0	0	(3,497,548)
41110SE	(10,537,091)	1,555,470	193,169	1,748,639	(8,788,452)
41110SG	(10,383,070)	299,208	4,425,789	4,724,996	(5,658,073)
41110SGCT	(356,221)	-	0	0	(356,221)
41110SG-P	-	-	-	-	-
41110SG-U	-	-	-	-	-
41110SNP	(1,765,373)	-	1	1	(1,765,373)
41110SNPD	(38,879)	-	-	-	(38,879)
41110SO	(30,405,380)	(1,288,278)	15,303,981	14,015,703	(16,389,676)
41110TROJD	(581,632)	-	0	0	(581,632)
41110UT	(90,865,886)	122,999	1,693,151	1,816,150	(89,049,736)
41110WA	(21,477,945)	-	17,813	17,813	(21,460,132)
41110WYP	(45,437,771)	-	957,067	957,067	(44,480,704)
41110WYU	(4,100,243)	-	-	-	(4,100,243)
Total Def Inc Tax - Credit	(342,239,790)	689,399	23,043,133 Ref 7.5	23,732,531	(318,507,259)
Total Deferred Income Tax Expense	189,542,625	24,921,810	61,394,546	86,316,356	275,858,981
Investment Tax Credit Amortization	41140DGU	(3,896,956)	-	2,022,752 Ref 7.5	(1,874,204)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
	190	3	(1,887,380)	BADDEBT	36.570%	(690,221)	
	190CA	3	(35,108)	CA	0.000%	-	
	190CN	3	(23,817)	CN	46.014%	(10,959)	
	190DGP	3	(2,438)	DGP	0.000%	-	
	190IBT	3	254,171	IBT	64.503%	163,949	
	190IDU	3	(97,621)	ID	0.000%	-	
	190OR	3	18,445	OR	0.000%	-	
	190OTHER	3	(3,483,173)	OTHER	0.000%	-	
	190SE	3	(54,289)	SE	39.940%	(21,683)	
	190SG	3	3,825,827	SG	40.328%	1,542,870	
	190SNP	3	(21,316)	SNP	42.099%	(8,974)	
	190SNPD	3	17,222	SNPD	47.198%	8,128	
	190SO	3	(3,208,924)	SO	40.792%	(1,308,975)	
	190SSGCT	3	(2,505,335)	SSGCT	43.140%	(1,080,813)	
	190TROJD	3	(14,659)	TROJD	40.258%	(5,901)	
	190UT	3	(3,840,479)	UT	100.000%	(3,840,479)	
	190WA	3	53,879	WA	0.000%	-	
	190WYP	3	(214,841)	WYP	0.000%	-	
			<u>(11,219,836)</u>			<u>(5,253,059)</u>	7.6.2
	282CA	3	(43,052,882)	CA	0.000%	-	
	282DITBAL	3	1,467,061,877	DITBAL	43.063%	631,755,084	
	282FERC	3	(4,407,607)	FERC	0.000%	-	
	282GPS	3	(1,001)	GPS	40.792%	(408)	
	282IDU	3	(105,987,978)	ID	0.000%	-	
	282OR	3	(491,441,953)	OR	0.000%	-	
	282SE	3	(1,428,963)	SE	39.940%	(570,728)	
	282SG	3	(748,674)	SG	40.328%	(301,923)	
	282SO	3	5,338,289	SO	40.792%	2,177,579	
	282UT	3	(746,766,833)	UT	100.000%	(746,766,833)	
	282WA	3	(116,973,356)	WA	0.000%	-	
	282WYP	3	(183,705,332)	WYP	0.000%	-	
	282WYU	3	(35,972,644)	WYU	0.000%	-	
			<u>(258,087,054)</u>			<u>(113,707,228)</u>	7.6.2

Description of Adjustment:

This adjusts the deferred income tax balances included in the filing through the December 2009 test period.

	<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:							
	283CA	3	(17,893)	CA	0.000%	-	
	283GPS	3	(15,013,801)	GPS	40.792%	(6,124,386)	
	283IDU	3	(711,953)	ID	0.000%	-	
	283OR	3	2,335,016	OR	0.000%	-	
	283OTHER	3	(8,768,036)	OTHER	0.000%	-	
	283SE	3	2,005,304	SE	39.940%	800,918	
	283SG	3	5,992,119	SG	40.328%	2,416,486	
	283SGCT	3	356,221	SGCT	40.476%	144,184	
	283SNP	3	1,765,373	SNP	42.099%	743,196	
	283SO	3	2,442,346	SO	40.792%	996,275	
	283TROJD	3	581,632	TROJD	40.258%	234,156	
	283UT	3	746,973	UT	100.000%	746,973	
	283WA	3	(1,528,761)	WA	0.000%	-	
	283WYP	3	334,204	WYP	0.000%	-	
	283WYU	3	-	WYU	0.000%	-	
			<u>(9,481,259)</u>			<u>(42,197)</u>	7.6.2
	255ITC84	3	797,278	ITC84	0.000%	-	
	255ITC85	3	912,296	ITC85	0.000%	-	
	255ITC86	3	325,678	ITC86	0.000%	-	
	255ITC88	3	38,526	ITC88	0.000%	-	
	255ITC89	3	75,888	ITC89	0.000%	-	
	255ITC90	3	36,452	ITC90	46.936%	17,109	
			<u>2,186,118</u>			<u>17,109</u>	7.6.2

Description of Adjustment:

This adjusts the deferred income tax balances included in the filing through the December 2009 test period.

Deferred Taxes By Balance Sheet Account
By Allocation Factors
Beg/End Avg Balance for Decembes 2009

	A	B	C	(B+C) D	(A+D) E
	Twelve Months Ended Jun-08	Tax Impacts of Regulatory Adj Tabs 3 through Tab 8	Jun 08-Dec 09 Incremental Tax Adjustments	Jun 08-Dec 09 Total Incremental Change	Beginning/Ending Average Balance at December 2009
<u>Accumulated Def Tax Account 190</u>					
190BADDEBT	2,839,495	-	(1,887,380)	(1,887,380)	952,116
190CA	62,700	-	(35,108)	(35,108)	27,593
190CN	112,198	-	(23,817)	(23,817)	88,381
190DGP	368	-	(2,438)	(2,438)	(2,070)
190IBT	-	-	254,171	254,171	254,171
190IDU	506,132	-	(97,621)	(97,621)	408,511
190OR	811,860	-	18,445	18,445	830,305
190OTHER	(256,666)	-	(3,483,173)	(3,483,173)	(3,739,839)
190SE	12,298,283	6,602,758	(54,289)	6,548,469	18,846,752
190SG	42,278,827	1,260,391	3,825,827	5,086,218	47,365,044
190SG-P	-	-	-	-	-
190SG-U	-	-	-	-	-
190SNP	(0)	-	(21,316)	(21,316)	(21,316)
190SNPD	767,198	-	17,222	17,222	784,420
190SO	38,996,893	(18,583,905)	(3,208,924)	(21,792,829)	17,204,064
190SSGCT	2,505,335	-	(2,505,335)	(2,505,335)	-
190TROJD	137	-	(14,659)	(14,659)	(14,522)
190UT	245,987	(158,700)	(3,840,479)	(3,999,179)	(3,753,192)
190WA	334,702	-	53,879	53,879	388,581
190WYP	1,126,291	-	(214,841)	(214,841)	911,450
Total Account 190	102,629,740	(10,879,457)	(11,219,836)	(22,099,292)	80,530,448
			Ref 7.6		
<u>Accumulated Def Tax Account 281</u>					
281DGP	-	-	-	-	-
Total Account 281	-	-	-	-	-
<u>Accumulated Def Tax Account 282</u>					
282CA	-	-	(43,052,882)	(43,052,882)	(43,052,882)
282DGP	-	-	-	-	-
282DITBAL	(1,467,061,877)	-	1,467,061,877	1,467,061,877	-
282FERC	(3,236)	-	(4,407,607)	(4,407,607)	(4,410,843)
282GPS	-	-	(1,001)	(1,001)	(1,001)
282IDU	0	-	(105,987,978)	(105,987,978)	(105,987,978)
282OR	58,582	-	(491,441,953)	(491,441,953)	(491,383,371)
282OTHER	1,193,531	-	-	-	1,193,531
282SE	(12,720,165)	-	(1,428,963)	(1,428,963)	(14,149,128)
282SG	(12,396,334)	-	(748,674)	(748,674)	(13,145,007)
282SO	(14,601,543)	-	5,338,289	5,338,289	(9,263,254)
282UT	-	-	(746,766,833)	(746,766,833)	(746,766,833)
282WA	-	-	(116,973,356)	(116,973,356)	(116,973,356)
282WYP	-	-	(183,705,332)	(183,705,332)	(183,705,332)
282WYU	-	-	(35,972,644)	(35,972,644)	(35,972,644)
Total Account 282	(1,505,531,042)	-	(258,087,054)	(258,087,054)	(1,763,618,096)
			Ref 7.6		
<u>Accumulated Def Tax Account 283</u>					
283CA	(777,074)	-	(17,893)	(17,893)	(794,967)
283GPS	(14,031,408)	-	(15,013,801)	(15,013,801)	(29,045,209)
283IDU	(1,259,331)	-	(711,953)	(711,953)	(1,971,285)
283OR	(5,355,595)	-	2,335,016	2,335,016	(3,020,579)
283OTHER	(25,026,754)	-	(8,768,036)	(8,768,036)	(33,794,790)
283SE	(11,752,174)	(1,137,480)	2,005,304	867,824	(10,884,350)
283SG	(9,723,681)	(720,367)	5,992,119	5,271,752	(4,451,930)
283SGCT	(2,907,765)	-	356,221	356,221	(2,551,544)
283SNP	(7,943,839)	-	1,765,373	1,765,373	(6,178,467)
283SO	7,890,334	-	2,442,346	2,442,346	10,332,680
283TROJD	180,050	-	581,632	581,632	761,682
283UT	(1,710,713)	-	746,973	746,973	(963,740)
283WA	(1,085,855)	-	(1,528,761)	(1,528,761)	(2,614,617)
283WYP	(334,204)	-	334,204	334,204	-
283WYU	-	-	-	-	-
Total Account 283	(73,838,009)	(1,857,847)	(9,481,259)	(11,339,106)	(85,177,115)
			Ref 7.6.1		
Total Accumulated Deferred Inc Tax	(1,476,739,311)	(12,737,304)	(278,788,149)	(291,525,453)	(1,768,264,764)
<u>Accumulated Def Tax Account 255</u>					
255ITC84	(2,833,467)	-	797,278	797,278	(2,036,189)
255ITC85	(4,295,904)	-	912,296	912,296	(3,383,608)
255ITC86	(1,928,749)	-	325,678	325,678	(1,603,071)
255ITC88	(275,586)	-	38,526	38,526	(237,060)
255ITC89	(592,114)	-	75,888	75,888	(516,226)
255ITC90	(366,746)	-	36,452	36,452	(330,294)
Total Account 255	(10,292,566)	-	2,186,118	2,186,118	(8,106,448)
			Ref 7.6.1		

8. RATE BASE
ADJUSTMENTS

Rocky Mountain Power
Utah General Rate Case, December 31, 2009
Rate Base Summary

The following is an explanation of the procedures used to calculate pro forma rate base for the twelve months ending December 31, 2009. The Company used actual rate base as of June 30, 2008 as the starting point for establishing the adjustments made to the test period. The following rate base adjustments are included in the December 2009 test period results.

8.1 Update Cash Working Capital

This adjustment is necessary to compute the cash working capital for the normalized results of operations made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction (excluding depreciation and amortization) and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days are calculated using the Company's 2007 lead lag study. A separate column is not shown for adjustment 8.1 on page 8.0.3 as the cash working capital component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

8.2 Goose Creek Transmission

On April 1, 2008, the Company sold 13.85 miles of transmission line, running from the Company's Goose Creek switching station and extending north to the Decker 230 kV substation near Decker, Montana. The assets sold included structures, miscellaneous support equipment, easements and rights-of-way associated with the transmission line. The sale of the transmission line resulted in the Goose Creek switching station no longer being useful to the Company. The Company is currently removing the Goose Creek switching station including all above ground facilities and leveling the site. The Company booked the portion of the gain to be allocated to each state using the SG factor from the Company's December 2007 results of operations report. This adjustment reverses the impact of that entry, amortizes the net gain associated with the sale over three years beginning April 1, 2008, and reduces rate base by the net book value of the assets sold.

8.3 Environmental Settlement (PERCO)

The Company received an insurance settlement of \$38 million for environmental clean-up projects. These funds were transferred to a subsidiary called PacifiCorp Environmental Remediation Company (PERCO). This adjustment reduces rate base by the amount of unspent cash proceeds on regulated projects from the insurance settlement.

8.4 Customer Advances for Construction

Customer advances for construction are booked into FERC account 252. When they are booked, the entries do not reflect the proper allocation. This adjustment corrects the allocation of customer advances for construction.

8.5 Customer Service Deposits

The Utah Commission ordered in Docket No. 97-035-01 that the Company include customer service deposits as a reduction to rate base. This adjustment also includes the interest paid on the customer service deposits.

Rocky Mountain Power
Utah General Rate Case, December 31, 2009
Rate Base Summary

8.6 Trapper Mine Rate Base

The Company owns a 21.40% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs but does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to rate base. This adjustment reflects net plant rather than the gross balance to recognize the depreciation of the investment over time. This treatment is in accordance with Utah Docket No. 99-035-10.

8.7 Jim Bridger Mine Rate Base

The Company owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in FERC account 101-Electric Plant in Service. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. This adjustment is necessary to properly reflect the BCC plant investment in the test period. The Bridger Mine adjustment was stipulated and approved in Utah Docket No. 97-035-01, and has been included in all general rate case filings since.

8.8 Miscellaneous Rate Base

This adjustment contains various changes to rate base that are not included elsewhere in the case. In order to avoid earning a return on the Company's cash balance, the company is removing the balance from rate base via this adjustment. The cost of the company's coal plant fuel stock is increasing due to increases in the cost of coal and the number of tons stored at each site. This adjustment reflects the increase in the fuel stock balance into results. The acquisition of the Chehalis plant in September 2008 included the purchase of materials and supplies and other prepayments. This adjustment reflects these miscellaneous items.

8.9 Powerdale Hydro Removal

This adjustment reflects the treatment approved by the Commission in Docket No. 07-035-93 to account for the decommissioning of the Powerdale hydroelectric plant due to damage caused by a flood in November 2006. During 2007, the net book value (including an offset for insurance proceeds) of the assets to be retired was transferred to the unrecovered plant regulatory asset. In addition, future decommissioning costs are deferred in a regulatory asset, offset by a credit reflecting the amount not actually spent through the test year.

8.10 Pro Forma Plant Additions

This adjustment adds to rate base plant additions scheduled to go into service prior to December 2009. This adjustment reflects the 13-month averaging methodology. The associated depreciation expense and reserve impacts are accounted for in adjustments 6.1 and 6.2, respectively.

8.11 Plant Retirements

Plant retirements are calculated on pro forma plant balances included in this filing. This adjustment reflects the retirements of gross electric plant in service into results.

Rocky Mountain Power
Normalized Results of Operations
Tab 8 Adjustment Summary
Twelve Months Ending Dec 31, 2009

	8.8	8.9	8.10	8.11
	Miscellaneous Rate Base	Powerdale Hydro Removal	Pro Forma Major Plant Additions	Plant Retirements
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	-	-	3,048	8
6 Total Operating Revenues	-	-	3,048	8
7				
8 Operating Expenses				
9 Steam Production	-	-	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	(11,019)	-	-
12 Other Power Supply	93,220	(1,687,352)	955,962	(419,518)
13 Transmission	-	-	-	-
14 Distribution	-	-	157,769	5,920
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	180,651	447
19				
20 Total O&M Expenses	93,220	(1,698,371)	1,294,402	(413,150)
21				
22 Depreciation	-	-	17,945	44
23 Amortization	-	994,649	32,514	80
24 Taxes Other Than Income	-	-	109,376	271
25 Income Taxes - Federal	(70,369)	845,254	(9,308,727)	1,252,031
26 Income Taxes - State	(9,608)	154,332	(643,234)	(185,265)
27 Income Taxes - Def Net	(302)	(675,828)	176,130	(82,819)
28 Investment Tax Credit Adj	-	-	-	-
29 Misc Revenue & Expense	-	-	250	1
30				
31 Total Operating Expenses	12,941	(379,964)	(8,321,344)	571,193
32				
33 Operating Rev For Return:	(12,941)	379,964	8,324,392	(571,186)
34				
35 Rate Base:				
36 Electric Plant In Service	-	-	864,294,573	(98,081,026)
37 Plant Held for Future Use	-	-	-	-
38 Misc Deferred Debits	1,486,089	(1,910,912)	8,372	21
39 Elec Plant Acq Adj	-	-	-	-
40 Nuclear Fuel	-	-	-	-
41 Prepayments	-	-	31,636	78
42 Fuel Stock	10,965,337	-	-	-
43 Material & Supplies	604,916	-	(9,508)	13,972
44 Working Capital	(9,145,100)	16,900	(148,616)	18,385
45 Weatherization Loans	-	-	(3)	(0)
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	3,911,243	(1,894,012)	864,176,455	(98,048,571)
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	-	-	(94,067)	(233)
52 Accum Prov For Amort	-	-	(302,957)	(750)
53 Accum Def Income Tax	(247)	(284,476)	106,407	(69,037)
54 Unamortized ITC	-	-	-	-
55 Customer Adv For Const	-	-	-	-
56 Customer Service Deposits	-	-	-	-
57 Misc Rate Base Deductions	-	-	(45,710)	(113)
58				
59 Total Rate Base Deductions	(247)	(284,476)	(336,328)	(70,133)
60				
61 Total Rate Base:	3,910,995	(2,178,487)	863,840,127	(98,118,703)
62				
63 Return on Rate Base	-0.009%	0.015%	-1.305%	0.132%
64				
65 Return on Equity	-0.017%	0.028%	-2.534%	0.255%
66				
67 TAX CALCULATION:				
68 Operating Revenue	(83,220)	703,721	(1,451,439)	412,762
69 Other Deductions				
70 Interest (AFUDC)				
71 Interest	117,442	(65,417)	25,939,910	(2,946,367)
72 Schedule "M" Additions	-	1,800,204	282,043	44,474
73 Schedule "M" Deductions	-	-	130,293	11,636
74 Income Before Tax	(210,661)	2,569,342	(27,239,598)	3,391,967
75				
76 State Income Taxes	(9,608)	154,332	(643,234)	(185,265)
77 Taxable Income	(201,054)	2,415,010	(26,596,364)	3,577,232
78				
79 Federal Income Taxes + Other	(70,369)	845,254	(9,308,727)	1,252,031
APPROXIMATE REVISED PROTOCOL PRICE CHANGE	570,072	(920,241)	107,833,396	(12,853,439)

	<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:							
Cash Working Capital	CWC	3	334,634	UT	100.000%	334,634	Below

			Total Company				
Cash Working Capital June 2008			44,127,620			21,389,023	2.33
Cash Working Capital December 2009			<u>45,091,925</u>			<u>21,723,658</u>	8.1.1
Adjustment:			964,304			334,634	

Description of Adjustment:

This adjustment is necessary to compute the cash working capital for the normalized results of operations made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction (excluding depreciation and amortization) and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days are calculated using the Company's 2007 lead lag study. A separate column is not shown for adjustment 8.1 on page 8.0.3 as the cash working capital component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

Rocky Mountain Power
Update Cash Working Capital
Twelve Months Ending Dec 31, 2009

Lead/Lag Study as of 12/07	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
Revenue Lag Days	40.11	42.07	39.86	40.73	37.90	41.07	39.58	37.90	35.62
Expense Lag Days	34.90	37.43	34.76	34.72	34.97	34.83	34.86	37.01	35.10
Net Lag Days	5.21	4.64	5.10	6.01	2.93	6.24	4.72	0.89	0.53
O&M Expense	3,105,800,306	64,631,243	852,277,793	234,934,868	389,245,013	1,249,584,334	190,630,155	114,191,773	10,305,093
Taxes Other than Income	120,800,866	3,439,319	49,610,126	7,437,816	12,244,527	39,270,030	5,582,677	2,974,492	241,877
Federal Income Tax	(53,799,013)	1,282,471	(6,022,631)	(1,498,146)	(78,642)	(19,095,659)	(6,674,843)	(20,453,441)	(1,263,014)
State Income Tax	(966,926)	1,136,103	4,118,107	1,327,720	3,270,771	936,006	(1,784,213)	(9,426,685)	(546,935)
Total	3,171,835,233	70,489,136	899,983,395	242,202,258	404,681,669	1,270,694,712	187,753,777	87,286,140	8,737,021
Divided by Days in Year	365	365	365	365	365	365	365	365	365
Avg. Daily Cost of Service	8,689,960	193,121	2,465,708	663,568	1,108,717	3,481,355	514,394	239,140	23,937
Net Lag Days	5.21	4.64	5.10	6.01	2.93	6.24	4.72	0.89	0.53
Cash Working Capital	45,091,925	896,418	12,581,955	3,987,277	3,249,728	21,723,658	2,427,423	212,799	12,668

Ref. 2.33

Ref. 2.33

Description of Adjustment:

This adjustment is necessary to true-up the cash working capital for the normalizing adjustments made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction (excluding depreciation and amortization) and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance.

Rocky Mountain Power
 Utah General Rate Case, December 2009
 Goose Creek Transmission Adjustment

	<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:							
<i>Remove Future Retirement:</i>							
Transmission Plant In Service	350	1	(432,913)	SG	40.328%	(174,584)	8.2.1
Accum. Prov. for Depr	108TP	1	233,417	SG	40.328%	94,132	8.2.1
<i>Gain on Sale of Transmission Assets:</i>							
Reverse Amount as Booked	254	1	1,019,809	UT	100.000%	1,019,809	
Unamortized Gain Balance	254	3	(567,175)	UT	100.000%	(567,175)	8.2.3
Gain on Sale of Transmission Assets	421	3	(324,100)	UT	100.000%	(324,100)	8.2.3
Adjustment to Taxes:							
Schedule M	SCHMDT	3	324,100	UT	100.000%	324,100	
Deferred Tax Expense	41010	3	122,999	UT	100.000%	122,999	
Accumulated Def Tax Balance	283	3	215,248	UT	100.000%	215,248	

Description of Adjustment:

On April 1, 2008, the Company sold 13.85 miles of transmission line, running from the Company's Goose Creek switching station and extending north to the Decker 230 kV substation near Decker, Montana. The assets sold included structures, miscellaneous support equipment, easements and rights-of-way associated with the transmission line. The sale of the transmission line resulted in the Goose Creek switching station no longer being useful to the Company. The Company is currently removing the Goose Creek switching station including all above ground facilities and leveling the site. The Company booked the portion of the gain to be allocated to each state using the SG factor from the Company's December 2007 results of operations report. This adjustment reverses the impact of that entry, amortizes the net gain associated with the sale over three years beginning April 1, 2008, and reduces rate base by the net book value of the assets sold.

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Goose Creek Transmission Sale

Rate Base (Assets Retired)

Year End Balance	FERC Acct	Factor	Balance June 2007	Balance June 2008	Reference
Transmission Line	350	SG	656,211	-	
Transmission Line Accum Depr	108TP	SG	(423,557)	-	
Transmission Line Book Value			<u>232,653</u>	<u>-</u>	
Switching Station	350	SG	432,913	432,913	Page 8.2
Switching Station Accum Depr	108TP	SG	(224,424)	(233,417)	Page 8.2
Switching Station Book Value			<u>208,489</u>	<u>199,496</u>	

Rocky Mountain Power
Utah General Rate Case - December 2009
Goose Creek Transmission Sale
Calculation of Gain

Proceeds from Sale:

Gross proceeds from sale	2,881,833
Closing Costs (tax proration & legal)	(32,680)
Net Proceeds from Sale	<u><u>2,849,153</u></u>

Less: Book Value of Transmission Line Sold

Book Value Dec 31, 2007	(223,119)
Depreciation for January 1, 2008 - April 1, 2008	3,168
Total Book Value as of April 1, 2008	<u><u>(219,951)</u></u>

Less: Book Value of Switching Station

Book Value Dec 31, 2007	(203,275)
Depreciation for January 1, 2008 - April 1, 2008	2,122
Total Book Value as of April 1, 2008	<u><u>(201,153)</u></u>

Less: Cost to Remove Switching Station

Est. Cost of Removing Switching Station	(94,750)
-----------------------------------------	----------

Net Gain on Sale of Transmission Line Assets

2,333,299

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Goose Creek Transmission Sale
 Utah - 3 Year Amortization Schedule

Total Gain from Sale of Asset 2,333,298 **To 8.2.2**
 UT SG Factor % (Dec 2007) 41.671%
 UT Allocated Portion of Gain 972,299

<u>Date</u>	<u>Amortization</u>	<u>Unamort Balance</u>	
Apr-08	27,008	945,291	
May-08	27,008	918,283	
Jun-08	27,008	891,274	
Jul-08	27,008	864,266	
Aug-08	27,008	837,258	
Sep-08	27,008	810,249	
Oct-08	27,008	783,241	
Nov-08	27,008	756,233	
Dec-08	27,008	729,224	
Jan-09	27,008	702,216	} Beg/End Avg = 567,175 Ref 8.2 Amort CY 2009 = 324,100 Ref 8.2
Feb-09	27,008	675,208	
Mar-09	27,008	648,200	
Apr-09	27,008	621,191	
May-09	27,008	594,183	
Jun-09	27,008	567,175	
Jul-09	27,008	540,166	
Aug-09	27,008	513,158	
Sep-09	27,008	486,150	
Oct-09	27,008	459,141	
Nov-09	27,008	432,133	
Dec-09	27,008	405,125	
Jan-10	27,008	378,116	
Feb-10	27,008	351,108	
Mar-10	27,008	324,100	
Apr-10	27,008	297,091	
May-10	27,008	270,083	
Jun-10	27,008	243,075	
Jul-10	27,008	216,067	
Aug-10	27,008	189,058	
Sep-10	27,008	162,050	
Oct-10	27,008	135,042	
Nov-10	27,008	108,033	
Dec-10	27,008	81,025	
Jan-11	27,008	54,017	
Feb-11	27,008	27,008	
Mar-11	27,008	(0)	
	<u>972,299</u>		

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Unspent Environmental Proceeds	25399	1	(11,146,529)	SO	40.792%	(4,546,860)	8.3.2

Description of Adjustment:

The Company received an insurance settlement of \$38 million for environmental clean-up projects. These funds were transferred to a subsidiary called PacifiCorp Environmental Remediation Company (PERCO). This adjustment reduces rate base by the amount of unspent cash proceeds on regulated projects from the insurance settlement.

Rocky Mountain Power
Utah General Rate Case - December 2009
PacifiCorp Environmental Remediation Co.
Spending by Environmental Project

Site	WBS	Cash Received 1996 & after	Actual Spending July - Dec 07	Actual Spending Jan-Jun08	Cumulative Actual Spending thru Jun 30, 2008	Remaining Cash at June 30, 2008
American Barrel	PERC/1997/E/001	2,134,194	145,847	101,036	1,547,331	586,863
Astoria / Unocal	PERC/1997/E/002	1,424,380	91,807	90,449	1,230,632	193,748
Eugene - PacifiCorp	PERC/1997/E/003	892,622	8,530	5,980	305,880	586,742
Everett - PacifiCorp	PERC/1997/E/004	1,223,143	-	462	(363,562)	1,586,705
Jordan / Barber Tar	PERC/1997/E/005	865,363	-	-	41,628	823,735
Ogden	PERC/1997/E/006	1,398,531	-	-	68,876	1,329,655
Tacoma A Street	PERC/1997/E/007	2,084,254	-	135	632,332	1,451,922
Tacoma River Street	PERC/1997/E/008	1,213,635	-	-	1,054,068	159,567
Bridger GW Sampling	PERC/1997/E/009	369,495	9,980	13,123	538,888	(169,393)
Bridger Landfill Repermitting	PERC/1997/E/010	31,539	-	-	51,891	(20,352)
Bridger Oil Spill	PERC/1997/E/011	791,372	-	-	374,402	416,970
Carbon Fuel Oil	PERC/1997/E/012	26,034	-	-	15,781	10,253
Carbon Landfill Permit	PERC/1997/E/013	179,060	-	-	23,034	156,026
Carbon Emerg. Gen. Remediation	PERC/1997/E/014	41,756	-	-	16,598	25,158
Centralia Heavy Equipment Shop	PERC/1997/E/013	71,023	-	-	2,380	68,643
Dave Johnston GW Sampling	PERC/1997/E/016	311,657	18,542	-	231,581	80,076
Dave Johnston Landfill Repermit	PERC/1997/E/017	133,391	-	-	73,439	59,952
Dave Johnston Diesel Release	PERC/1997/E/018	5,085	-	-	528	4,557
Dave Johnston Landfill Closure	PERC/1997/E/019	1,310,425	-	-	269,474	1,040,951
Dave Johnston Landfill Reclamation	PERC/1997/E/020	475,080	-	-	288,190	186,890
Farm GW Monitoring - Hunter	PERC/1997/E/021	221,036	9,284	590	235,171	(14,135)
Farm GW Monitoring - Huntington	PERC/1997/E/022	194,267	37,831	206	273,287	(79,020)
Hunter Fuel Oil	PERC/1997/E/023	101,696	16,193	12,849	60,789	40,907
Hunter Injection Wells	PERC/1997/E/024	533,458	(229)	-	329,674	203,784
Hunter Landfill Permit	PERC/1997/E/025	132,745	92	-	56,914	75,831
Huntington Injection Wells	PERC/1997/E/026	854,595	-	-	9,416	845,179
Huntington Landfill Closure	PERC/1997/E/027	706,819	416,072	651,631	1,702,384	(995,565)
Huntington Landfill Permit	PERC/1997/E/028	193,883	-	-	46,984	146,899
Huntington Lead Paint Removal	PERC/1997/E/029	1,000,804	-	-	1,315,468	(314,664)
Huntington Wellhead Protection	PERC/1997/E/030	9,846	-	-	14,052	(4,206)
Buried Pitch	PERC/1997/E/031	50,848	-	-	78,446	(27,598)
Tank Farm	PERC/1997/E/032	152,868	239	1,332	14,672	138,196
Naughton FGD Pond Closure	PERC/1997/E/033	362,166	1,932	4,397	334,077	28,089
Naughton GW Monitoring	PERC/1997/E/034	351,477	23,581	78	257,982	93,495
Naughton Landfill Repermit	PERC/1997/E/035	63,664	-	-	30,011	33,653
Naughton Landfill Closure	PERC/1997/E/036	63,814	-	-	5,975	57,839
Wyodak Pond Study	PERC/1997/E/037	100,972	5,231	769	77,807	23,165
Wyodak Fuel Oil	PERC/1997/E/038	206,196	603	-	33,542	172,654
Bank Stabilization & Restoration	PERC/1997/E/039	234,043	3,582	3,092	236,864	(2,821)
Restore River Embankments	PERC/1997/E/040	90,072	-	-	19,498	70,574
Cutler	PERC/1997/E/041	77,333	-	-	76,560	773
Bank Stabilization & Restoration	PERC/1997/E/042	66,534	-	-	-	66,534
Merwin Hatchery Fix Erosion Problems	PERC/1997/E/044	61,018	-	-	94,425	(33,407)
Speelyai Hatchery Stabilize River Bank	PERC/1997/E/045	40,678	-	-	668	40,010
No. Umpqua Erosion Repairs	PERC/1997/E/046	27,809	-	-	32,205	(4,396)
Klamath River Domestic Water Studies	PERC/1997/E/048	25,424	-	-	4,176	21,248
No. Ump Remove Contaminated Soils	PERC/1997/E/052	20,339	-	-	464	19,875
Rogue River Domestic Water Studies	PERC/1997/E/053	5,085	-	-	1,909	3,176
UST Removal	PERC/1997/E/054	20,339	-	-	4,786	15,553
Lead Paint Removal	PERC/1997/E/055	390,586	-	-	386,611	3,975
Annex I	PERC/1997/E/056	1,325,818	-	5,441	706,153	619,665
Cedar Diesel	PERC/1997/E/057	83,147	-	-	73,404	9,743
Holiday Gun Club	PERC/1997/E/058	616,950	-	-	709,275	(92,325)
Jordan Substation	PERC/1997/E/059	1,661,975	42,735	23,139	448,185	1,213,790
Montague Ranch	PERC/1997/E/060	188,757	61,686	23,905	535,100	(346,343)
Ross Island Tower Clean-up	PERC/1997/E/061	101,696	-	-	332,598	(230,902)
Spill Prevention, Containment and Countermeas	PERC/1997/E/062	2,969,252	92,934	36,701	2,866,356	102,896
Ashton Substation	PERC/1997/E/070	28,434	-	-	3,271	25,163
Rock Springs Plant Substation	PERC/1997/E/071	22,638	-	-	3,733	18,905
Sinclair Substation	PERC/1997/E/072	49,326	-	-	996	48,330
Parco Substation	PERC/1997/E/073	49,326	600	-	4,206	45,120
Garland Substation	PERC/1997/E/074	30,760	-	-	14,593	16,167
Dexter Substation	PERC/1997/E/075	51,903	-	-	43,185	8,718
WyoMont Substation	PERC/1997/E/076	51,903	-	-	33,705	18,198
Salt Lake Automotive Shop	PERC/1997/E/077	59,153	-	-	130,033	(70,880)
Vernal Diesel	PERC/1997/E/078	5,593	-	-	1,408	4,185
Salt Lake Terminal Oil Spill	PERC/1997/E/079	10,170	-	-	9,756	414
Bridger Coal Fuel Oil Spill	PERC/1997/E/080	507,747	25,926	22,093	502,094	5,653
Bors Property	PERC/1997/E/081	20,016	-	-	15,873	4,143
Coal Creek	PERC/1997/E/082	3,867	-	-	1,415	2,452
Ekotek / PetroChem	PERC/1997/E/083	214,515	-	-	35,779	178,736
Environmental Pacific	PERC/1997/E/084	10,008	-	-	1,611	8,397
Mountaineer Refinery	PERC/1997/E/085	102	-	-	39	63
Northwest Triangle Property	PERC/1997/E/086	10,008	-	-	388	9,620
Pinedale	PERC/1997/E/087	105,061	-	-	113,985	(8,924)
PCB, Inc.	PERC/1997/E/088	10,007	-	-	143,312	(133,305)
Portable Equipment GW	PERC/1997/E/089	106,844	-	-	(259,086)	365,930
Idaho Falls Pole Yard	PERC/1997/E/090 / 05	3,761,803	81,788	202,155	2,978,082	783,721
Astoria Steam Plant	PERC/1997/E/092	435,322	-	-	529,908	(94,586)
Bear River Erosion Control	PERC/1997/E/093	33,409	-	-	3,394	30,015

Rocky Mountain Power
Utah General Rate Case - December 2009
PacifiCorp Environmental Remediation Co.
Spending by Environmental Project

Site	WBS	Cash Received 1996 & after	Actual Spending July - Dec 07	Actual Spending Jan-Jun08	Cumulative Actual Spending thru Jun 30, 2008	Remaining Cash at June 30, 2008
Beaver Bay Drainfield Cleanup	PERC/1998/E/094	19,693	-	-	20,264	(571)
Bridger Boron Contaminated Soil Rem	PERC/1998/E/095	199,834	-	-	2,340	197,494
Bridger Coal Warehouse Spill	PERC/1998/E/097	146,835	-	-	2,278	144,558
Bridger Oil Spill (New Releases)	PERC/1998/E/098	280,425	27,773	45,207	525,304	(244,879)
Cedar Steam Plant	PERC/1998/E/099	76,423	-	-	3,533	72,890
Centralia Mine Pond Reclamation	PERC/1998/E/100	695,377	-	-	503,287	192,090
Cougar Shore Line Repair	PERC/1998/E/101	38,695	-	-	29,921	8,774
Mining Central Warehouse Cleanup	PERC/1998/E/102	279,159	92	4,985	65,101	214,058
Deer Creek Terrace Stabilization	PERC/1998/E/103	265,063	-	-	12,778	252,285
Domestic Water System Testing and Review	PERC/1998/E/104	180,935	3,211	588	64,768	116,167
Hale Plant Cleanup	PERC/1998/E/105	443,703	-	-	300,828	142,875
Huntington Ash Storm Runoff Pond	PERC/1998/E/106	36,470	-	-	33,455	3,015
Huntington Lead Paint Removal	PERC/1998/E/107	145,951	-	-	143,979	1,972
Lead Paint Removal (1998 Funds)	PERC/1998/E/108	127,715	-	-	9,591	118,124
Lewis / Swift Reservoir Cleanup	PERC/1998/E/109	300,580	-	-	290,538	10,042
Lifton Pumping Station Cleanup	PERC/1998/E/110	19,742	-	-	401	19,341
Merwin Oil House Removal	PERC/1998/E/111	19,348	-	-	20,022	(674)
Naughton South Ash Pond Reclam	PERC/1998/E/112	245,301	-	-	239,493	5,808
Ogden Pole Treating Remediation	PERC/1998/E/113	1,000,000	-	-	-	1,000,000
Speelyai Well	PERC/1998/E/114	10,020	-	-	176	9,844
Big Fork PCB Soil Cleanup	PERC/2003/E/123	122,000	-	-	103,407	18,593
Pwr Delivery UST Compliance Audit	PERC/2003/E/124	47,000	-	-	12,123	34,877
Bridger FGD Pond 1 Closure	PERC/2007/E/126	-	24,307	69,318	93,625	(93,625)
Huntington Plant Fuel and Lube Oil Tank Farm	PERC/2007/E/127	-	-	21,679	21,679	(21,679)
Powerdate Cleanup	PERC/2007/E/129	-	-	13,944	13,944	(13,944)
Lincoln Steam Plant	PERC/2008/E/130	-	-	5,568	5,568	(5,568)
Astoria Young's Bay	Order 401980	-	-	-	2,313,081	(2,313,081)
Silver Bell / Telluride (hits cost center)	Order 401981	-	200,522	-	525,275	(525,275)
Attorney contingency fee received		56,000	-	-	-	56,000
REGULATED TOTAL		38,624,232	1,350,690	1,360,853	27,477,703	11,146,529
Coos Bay - Advance Ross Liabilities	PERC/1999/E/116	602,566	-	497	10,248	592,318
Coos Bay - PacifiCorp Liabilities	PERC/1999/E/117	202,094	-	497	7,045	195,049
Everett - Advance Ross Liabilities	PERC/1999/E/118	625,168	-	202	378,884	246,284
Eugene - Advance Ross Liabilities	PERC/1999/E/119	474,888	8,530	5,980	170,500	304,388
Tacoma A Street - Advance Ross Liabilities	PERC/1999/E/120	1,280,018	-	405	544,290	735,728
Thea Foss - Advance Ross Liabilities	PERC/1999/E/121	5,107,368	50,609	96,563	1,788,400	3,318,968
Thea Foss - PacifiCorp Liabilities	PERC/1999/E/122	1,707,898	16,796	41,204	1,639,241	68,657
Thea Foss Shared Account	PERC/2003/E/125	-	-	-	2,724,305	(2,724,305)
NON-REGULATED TOTAL		10,000,000	75,935	145,348	7,262,912	2,737,088
GRAND TOTAL		48,624,232	1,426,625	1,506,201	34,740,615	13,883,617

June 2008 Balance	11,146,529
	Ref 8.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advance	252	1	1,002,675	CN	46.014%	461,373	
Customer Advance	252	1	(170,246)	ID	0.000%	-	
Customer Advance	252	1	(1,003,142)	OR	0.000%	-	
Customer Advance	252	1	568,223	UT	100.000%	568,223	
Customer Advance	252	1	2,971,901	WYP	0.000%	-	
Customer Advance	252	1	37,165	WYU	0.000%	-	
Customer Advance	252	1	(2,575,363)	WY-All	0.000%	-	
Customer Advance	252	1	(14,299)	NUTIL	0.000%	-	
Customer Advance	252	1	(58,203)	CA	0.000%	-	
Customer Advance	252	1	(296,646)	WA	0.000%	-	
Customer Advance	252	1	(462,065)	SG	40.328%	(186,340)	
			<u>(0)</u>			<u>843,256</u>	8.4.1

Description of Adjustment:

Customer advances for construction are booked into FERC account 252. When they are booked, the entries do not reflect the proper allocation. This adjustment corrects the allocation of customer advances for construction.

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Customer Advances for Construction

Account	Booked Allocation	Correct Allocation	Adjustment
252CN	(1,002,675)	-	1,002,675
252IDU	(74,033)	(244,279)	(170,246)
252OR	(589,878)	(1,593,020)	(1,003,142)
252UT	(7,451,879)	(6,883,656)	568,223
252WYP	(2,971,901)	-	2,971,901
252WYU	(37,165)	-	37,165
252WY-All	-	(2,575,363)	(2,575,363)
252NUTIL	-	(14,299)	(14,299)
252CA	(3,871)	(62,074)	(58,203)
252WA	(1,502)	(298,148)	(296,646)
252SG	(6,630,362)	(7,092,427)	(462,065)
Total	(18,763,267)	(18,763,267)	(0)

Ref 8.4

Rocky Mountain Power
 Utah General Rate Case, December 2009
 Customer Service Deposits Adjustment

	<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:							
UT Customer Service Deposit Interest	4311	1	755,226	UT	100.000%	755,226	8.5.1
Adjustment to Rate Base:							
UT Customer Service Deposits	235	1	(10,259,394)	UT	100.000%	(10,259,394)	8.5.1

Description of Adjustment:

The Utah Commission ordered in Docket No. 97-035-01 that the Company include customer service deposits as a reduction to rate base. This adjustment also includes the interest paid on the customer service deposits.

Rocky Mountain Power
Utah General Rate Case - December 2009
Customer Service Deposit Summary

	<u>Deposit Balance</u>	<u>Interest Paid</u>
Jun-07	10,294,490	-
Jul-07	10,321,627	60,216
Aug-07	10,287,856	49,959
Sep-07	10,517,342	76,593
Oct-07	10,395,178	33,653
Nov-07	10,160,884	29,460
Dec-07	10,253,363	41,899
Jan-08	10,334,693	75,043
Feb-08	10,267,492	14,914
Mar-08	10,296,277	37,673
Apr-08	10,355,084	52,746
May-08	10,344,710	238,915
Jun-08	10,259,394	44,156
	Ref 8.5	755,226
		Ref 8.5

Rocky Mountain Power
 Utah General Rate Case, December 2009
 Trapper Mine Rate Base Adjustment

	<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	1	6,294,850	SE	39.940%	2,514,163	Below
Other Tangible Property	399	3	<u>(132,921)</u>	SE	39.940%	<u>(53,088)</u>	Below
			<u>6,161,930</u>			<u>2,461,075</u>	Below

	<u>TOTAL COMPANY</u>	<u>REF#</u>
Adjustment Detail		
June 2008 Balance	6,294,850	8.6.1
December 2009 13-Month Avg Balance	<u>6,161,930</u>	8.6.1
Adjustment to Dec 2009 13-Month Avg Balance	<u>(132,921)</u>	

Description of Adjustment:

The Company owns a 21.40% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs but does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to rate base. This adjustment reflects net plant rather than the gross balance to recognize the depreciation of the investment over time. This treatment is in accordance with Utah Docket No. 99-035-10.

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Trapper Mine Rate Base

DESCRIPTION	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 2009 13-Month Avg Balance
Inventories	4,771,261	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000
Prepaid Expenses	345,522	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Property, Plant, and Equipment															
Lands and Leases	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	80,637,429	80,637,429	80,637,429	80,637,429	84,755,367	84,755,367	84,755,367	85,511,305	85,511,305	85,511,305	87,038,863	87,038,863	87,038,863	87,072,176	84,684,698
Total Property, Plant, and Equipment	92,749,330	93,004,165	93,004,165	93,004,165	97,122,103	97,122,103	97,122,103	97,878,041	97,878,041	97,878,041	99,405,599	99,405,599	99,405,599	99,438,912	97,051,434
Accumulated Depreciation	(77,840,005)	(79,804,608)	(79,804,608)	(79,804,608)	(80,796,045)	(80,796,045)	(80,796,045)	(81,787,481)	(81,787,481)	(81,787,481)	(82,778,918)	(82,778,918)	(82,778,918)	(83,770,354)	(81,482,424)
Total Property, Plant, and Equipment	14,909,325	13,199,557	13,199,557	13,199,557	16,326,059	16,326,059	16,326,059	16,090,560	16,090,560	16,090,560	16,626,682	16,626,682	16,626,682	15,668,558	15,569,010
Restricted Funds: Self-bonding, Black Lung	525,443	522,569	522,569	522,569	521,139	521,139	521,139	519,713	519,713	519,713	518,291	518,291	518,291	516,872	520,154
Total Restricted Funds	525,443	522,569	522,569	522,569	521,139	521,139	521,139	519,713	519,713	519,713	518,291	518,291	518,291	516,872	520,154
Deferred GE Royalty Amount	8,863,636	8,181,820	8,181,820	8,181,820	7,840,912	7,840,912	7,840,912	7,500,004	7,500,004	7,500,004	7,159,096	7,159,096	7,159,096	6,818,188	7,604,899
TOTAL RATE BASE	29,415,187	27,003,946	27,003,946	27,003,946	29,788,110	29,788,110	29,788,110	29,210,277	29,210,277	29,210,277	29,404,068	29,404,068	29,404,068	28,103,618	28,794,063
PacifiCorp's Share of Trapper is 21.4%	6,294,850	5,778,844	5,778,844	5,778,844	6,374,655	6,374,655	6,374,655	6,250,999	6,250,999	6,250,999	6,292,471	6,292,471	6,292,471	6,074,174	6,161,930
To 8.6															
To 8.6															

	<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	1	163,042,784	SE	39.940%	65,119,294	Below
Other Tangible Property	399	3	8,956,281	SE	39.940%	3,577,139	Below
			<u>171,999,065</u>			<u>68,696,433</u>	Below

Adjustment Detail				
June 2008 Balance			163,042,784	8.7.1
December 2009 13-Month Avg Balance			<u>171,999,065</u>	8.7.1
Adjustment to Dec 2009 13-Month Avg Balance			<u>8,956,281</u>	

Description of Adjustment:

The Company owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in FERC account 101-Electric Plant in Service. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. This adjustment is necessary to properly reflect the BCC plant investment in the test period. The Bridger Mine adjustment was stipulated and approved in Utah Docket No. 97-035-01, and has been included in all general rate case filings since.

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

Bridger Total Description	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
Structure, Equipment, Mine Dev.	345,722	377,121	377,456	377,959	378,294	379,850	380,524	386,193	387,464	390,006	399,807	404,097	414,114	414,446	389,794
Materials & Supplies	14,540	15,808	15,841	15,873	15,906	15,939	15,972	16,004	16,037	16,070	16,104	16,137	16,170	16,203	16,005
Pit Inventory	19,584	20,121	16,672	18,145	14,987	12,713	14,758	14,519	15,470	15,408	15,522	16,655	15,552	16,152	15,898
Deferred Long Wall Costs	8,358	3,779	3,150	3,999	4,773	3,922	3,213	2,362	1,510	707	277	1,204	2,287	2,067	2,558
Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	(142,249)	(153,431)	(155,500)	(157,447)	(159,392)	(161,491)	(163,534)	(165,680)	(167,822)	(169,991)	(172,309)	(174,581)	(176,778)	(179,203)	(165,935)
Bonus Bid / Lease Payable	(1,391)	(1,391)	(1,391)	(1,391)	-	-	-	-	-	-	-	-	-	-	(321)
TOTAL RATE BASE	244,564	262,006	256,227	257,138	254,568	250,932	250,933	253,397	252,660	252,200	259,401	263,512	271,344	269,664	257,999
PacifiCorp Share (66.67%)	163,043	174,671	170,818	171,425	169,712	167,288	167,288	168,931	168,440	168,133	172,934	175,674	180,896	179,776	171,999

Ref 8.7

Ref 8.7

	<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 Rate Base:							
1 - Cash	OWC131	1	(21,697,425)	SNP	42.099%	(9,134,302)	2.33
2 - Fuel Stock	151	3	27,026,206	SE	39.940%	10,794,267	
2 - Fuel Stock	151	3	433,098	SSECH	39.499%	171,070	
			<u>27,459,303</u>			<u>10,965,337</u>	8.8.1
3 - Materials and Supplies	154	3	1,500,000	SG	40.328%	604,916	
3 - Prepayments	186M	3	3,685,029	SG	40.328%	1,486,089	

Description of Adjustment:

1 - In order to avoid earning a return on the Company's cash balance, the company is removing the cash balance from rate base via this adjustment.

2 - The cost of the company's coal plant fuel stock is increasing due to increases in the cost of coal and the number of tons stored at each site. This adjustment reflects the increase in the fuel stock balance into results.

3 - The acquisition of the Chehalis plant in September 2008 included the purchase of materials and supplies and other prepayments. This adjustment reflects these miscellaneous items.

Rocky Mountain Power
Utah General Rate Case - December 2009
Miscellaneous Rate Base
Coal Fuel Stock Balances

Plant	Account	Factor	Actuals		Pro Forma		Dec-2009 Beg/End Avg Balance	Adjustment to Rate Base
			Jun-2008 Balance	Dec-2008 Balance	Dec-2009 Balance	Dec-2009 Balance		
Bridger	151	SE	10,204,827	11,855,713	12,347,723	12,101,718	1,896,891	
Carbon	151	SE	1,731,764	1,685,632	1,671,693	1,678,662	(53,102)	
Cholla	151	SSECH	9,814,837	11,318,596	9,177,275	10,247,935	433,098	
Colstrip	151	SE	584,035	742,217	744,099	743,158	159,123	
Craig	151	SE	2,771,395	4,409,023	2,969,548	3,689,285	917,891	
Hayden	151	SE	1,549,012	1,354,273	1,403,201	1,378,737	(170,276)	
Hunter	151	SE	28,555,749	43,413,926	57,132,656	50,273,291	21,717,542	
Huntington	151	SE	23,401,499	19,486,857	22,613,886	21,050,371	(2,351,127)	
Johnston	151	SE	4,892,875	4,074,151	5,147,173	4,610,662	(282,213)	
Naughton	151	SE	6,323,942	11,067,991	11,175,190	11,121,591	4,797,648	
Deer Creek	151	SE	-	138,770	133,276	136,023	136,023	
Prep Plant	151	SE	17,352,621	17,305,995	17,914,857	17,610,426	257,805	
Rock Garden	151	SE	2,757,522	2,757,522	2,757,522	2,757,522	-	
			109,940,079	129,610,666	145,188,099	137,399,382	27,459,303	

To 8.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Hydro Operation and Maintenance	539	1	(27,324)	SG-P	40.328%	(11,019)	8.9.1
Adjustment to Unrecovered Plant:							
Unrecovered Plant Amortization	407	1	(2,321,150)	SG	40.328%	(936,067)	8.9.2
Unrecovered Plant Amortization	404IP	3	2,654,642	SG-P	40.328%	1,070,557	8.9.3
Powerdale Unrecovered Plant Reg Asset	182M	3	(2,654,642)	SG-P	40.328%	(1,070,557)	8.9.2
Schedule M Addition	SCHMAT	3	2,654,642	SG	40.328%	1,070,557	
Deferred Income Tax Expense	41110	3	(1,007,464)	SG	40.328%	(406,287)	
Deferred Income Tax Balance	283	3	(1,511,193)	SG	40.328%	(609,430)	
Decommissioning Reg Asset:							
Decommissioning Amortization	404IP	3	2,132,923	SG-P	40.328%	860,160	8.9.4
Decommissioning Reg Asset	182M	3	3,199,385	SG-P	40.328%	1,290,240	8.9.4
Regulatory Offset	182M	3	(5,283,198)	SG-P	40.328%	(2,130,595)	8.9.4
Schedule M Addition	SCHMAT	3	1,809,292	SG	40.328%	729,647	
Deferred Income Tax Expense	41110	3	(686,644)	SG	40.328%	(276,908)	
Deferred Income Tax Balance	283	3	790,825	SG	40.328%	318,922	

Description of Adjustment:

This adjustment reflects the treatment approved by the Commission in Docket No. 07-035-93 to account for the decommissioning of the Powerdale hydroelectric plant due to damage caused by a flood in November 2006. During 2007, the net book value (including an offset for insurance proceeds) of the assets to be retired was transferred to the unrecovered plant regulatory asset. In addition, future decommissioning costs are deferred in a regulatory asset, offset by a credit reflecting the amount not actually spent through the test year.

Description	Account	Factor	12 ME			Ref
			June 2008 Expense	Ongoing Expense	Expense to Remove	
Operation & Maintenance						
Oper Superv & Eng	535	SG-P	7,343	-	7,343	
Hyrdo/Other Rec Fac	537	SG-P	14,094	-	14,094	
Misc Hyd Power Gen Expens	539	SG-P	141,385	150,000	(8,615)	
Access Elec Equip	544	SG-P	573	-	573	
Maint Hyrdo/Other	545	SG-P	13,929	-	13,929	
			<u>177,324</u>	<u>150,000</u>	<u>27,324</u>	8.9

Powderdale Unrecovered Plant Regulatory Asset

Account Edit Data Environment System Help

G/L Account Balance Display

Document currency Document currency Document currency Bus

Account number: 185821 Unrec Plant-Powderdale
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2009
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				7,963,925.00
1				7,963,925.00
2				7,963,925.00
3				7,963,925.00
4				7,963,925.00
5	8,796,061.08	104,017.08	8,692,044.00	8,692,044.00
6	104,017.00	104,017.00	8,588,027.00	8,588,027.00
7		104,017.00	8,484,010.00	8,484,010.00
8		104,017.00	8,379,993.00	8,379,993.00
9		104,017.00	8,275,976.00	8,275,976.00
10		104,017.00	8,171,959.00	8,171,959.00
11		104,017.00	8,067,942.00	8,067,942.00
12		104,017.00	7,963,925.00	7,963,925.00
13			7,963,925.00	7,963,925.00
14			7,963,925.00	7,963,925.00
15			7,963,925.00	7,963,925.00
16			7,963,925.00	7,963,925.00
Total	8,796,061.08	832,136.08	7,963,925.00	7,963,925.00

Powderdale Unrecovered Plant Amortization

Account Edit Data Environment System Help

G/L Account Balance Display

Document currency Document currency Document currency Bus

Account number: 566930 Amrt Of Prpry Lsses
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2009
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				104,017.00
1				104,017.00
2				104,017.00
3				104,017.00
4				104,017.00
5	104,017.08	52,008.54	52,008.54	52,008.54
6	104,017.00		104,017.00	156,025.54
7	104,017.00		104,017.00	260,042.54
8	104,017.00		104,017.00	364,059.54
9	104,017.00		104,017.00	468,076.54
10	104,017.00		104,017.00	572,093.54
11	104,017.00		104,017.00	676,110.54
12	104,017.00		104,017.00	780,127.54
13				780,127.54
14				780,127.54
15				780,127.54
16				780,127.54
Total	832,136.08	52,008.54	780,127.54	780,127.54

G/L Account Balance Display

Document currency Document currency Document currency Business

Account number: 185821 Unrec Plant-Powderdale
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2009
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				7,963,925.00
1	4,387.36	225,607.60	221,220.14	7,742,704.86
2		221,220.14	221,220.14	7,521,484.72
3		221,220.14	221,220.14	7,300,264.58
4		221,220.14	221,220.14	7,079,044.44
5		221,220.14	221,220.14	6,857,824.30
6		221,220.14	221,220.14	6,636,604.16
7		221,220.14	221,220.14	6,415,384.02
8		221,220.14	221,220.14	6,194,163.88
9		221,220.14	221,220.14	5,972,943.74
10				5,972,943.74
11				5,972,943.74
12				5,972,943.74
13				5,972,943.74
14				5,972,943.74
15				5,972,943.74
16				5,972,943.74
Total	4,387.36	1,995,368.62	1,990,981.26	5,972,943.74

G/L Account Balance Display

Document currency Document currency Document currency Business

Account number: 566930 Amrt Of Prpry Lsses
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2009
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				247,064.12
1	247,064.12		247,064.12	247,064.12
2	289,996.76		289,996.76	537,060.88
3	289,996.76		289,996.76	827,057.64
4	289,996.76		289,996.76	1,117,054.40
5	289,996.76		289,996.76	1,407,051.16
6	289,996.76		289,996.76	1,697,047.92
7	289,996.76		289,996.76	1,987,044.68
8	289,996.76		289,996.76	2,277,041.44
9	289,996.76		289,996.76	2,567,038.20
10				2,567,038.20
11				2,567,038.20
12				2,567,038.20
13				2,567,038.20
14				2,567,038.20
15				2,567,038.20
16				2,567,038.20
Total	2,567,038.20		2,567,038.20	2,567,038.20

June 2007 Balance	8,588,027	
June 2008 Balance	6,636,604	
July 2008 - Dec 2008 Amort	1,327,321	Ref 8.9.3
December 2008 Balance	5,309,283	
12 ME Dec 2009 Amortization	2,654,642	To 8.9
December 2009 Balance	2,654,642	Ref 8.9.3
Dec 2008 - Dec 2009 Avg Bal	3,981,962	
Adj to Dec 2009 Avg Balance - Unrec Plant	(2,654,642)	To 8.9

**Rocky Mountain Power
Utah General Rate Case - December 2009
Powerdale Removal**

Beg Balance	8,796,061
Amort May 07 - Dec 07	<u>(832,136)</u>
Balance Remaining to Amortize	7,963,925
Monthly Amort Exp	221,220

	Amort	Balance
May-07	104,017	8,692,044
Jun-07	104,017	8,588,027
Jul-07	104,017	8,484,010
Aug-07	104,017	8,379,993
Sep-07	104,017	8,275,976
Oct-07	104,017	8,171,959
Nov-07	104,017	8,067,942
Dec-07	104,017	7,963,925
Jan-08	221,220	7,742,705
Feb-08	221,220	7,521,485
Mar-08	221,220	7,300,265
Apr-08	221,220	7,079,044
May-08	221,220	6,857,824
Jun-08	221,220	6,636,604
Jul-08	221,220	6,415,384
Aug-08	221,220	6,194,164
Sep-08	221,220	5,972,944
Oct-08	221,220	5,751,724
Nov-08	221,220	5,530,503
Dec-08	221,220	5,309,283
Jan-09	221,220	5,088,063
Feb-09	221,220	4,866,843
Mar-09	221,220	4,645,623
Apr-09	221,220	4,424,403
May-09	221,220	4,203,183
Jun-09	221,220	3,981,963
Jul-09	221,220	3,760,742
Aug-09	221,220	3,539,522
Sep-09	221,220	3,318,302
Oct-09	221,220	3,097,082
Nov-09	221,220	2,875,862
Dec-09	221,220	2,654,642
Jan-10	221,220	2,433,422
Feb-10	221,220	2,212,201
Mar-10	221,220	1,990,981
Apr-10	221,220	1,769,761
May-10	221,220	1,548,541
Jun-10	221,220	1,327,321
Jul-10	221,220	1,106,101
Aug-10	221,220	884,881
Sep-10	221,220	663,660
Oct-10	221,220	442,440
Nov-10	221,220	221,220
Dec-10	221,220	<u>(0)</u>
	8,796,061	

12 ME Dec 2009 Amort = 2,654,642 To 8.9.2

Rocky Mountain Power
Utah General Rate Case - December 2009
Regulatory Treatment of Decommissioning Costs
Utah

*Amortize total decommissioning costs over 3 years, beginning January 1, 2008.
Docket No. 07-035-93*

	Total	Average	
Beginning Balance January 1, 2008	5,949,952		
1 year amortization	(2,058,120)		Ref 8.9.5
December 31, 2008 Balance	4,265,846	5,107,899	
1 year amortization	(2,132,923)		Ref 8.9.5
December 31, 2009 Balance	2,132,923	3,199,385	Ref 8.9
1 year amortization	(2,132,923)		
December 31, 2010 Balance	-	1,066,462	

<i>Cash Spend</i>	Annual	Accumulated
Calendar Year 2007	38,236	38,236
Calendar Year 2008	840,718	878,954
Calendar Year 2009	323,628	1,202,582
Calendar Year 2010	4,841,448	6,044,030
Calendar Year 2011	92,424	6,136,454
Calendar Year 2012	187,512	6,323,966

Regulatory offset for decommissioning costs not yet incurred

Total Projected Cash Spend	6,323,966
Calendar Year 2008 Accumulated Spend	878,954
December 31, 2008 Balance	(5,445,012)
Total Projected Cash Spend	6,323,966
Calendar Year 2009 Accumulated Spend	1,202,582
December 31, 2009 Balance	(5,121,384)
Average Balance	(5,283,198)

Ref 8.9

Rocky Mountain Power
Utah General Rate Case - December 2009
Regulatory Treatment of Decommissioning Costs
Amortization Schedule - Utah

Decommissioning Estimate

Jan 2008 Estimate	5,949,952
June 2008 Estimate	6,323,966
Incremental Decom Expense	374,014

Amt to Amortize	January 2008 Estimate		June 2008 Estimate		TOTAL	
	Amort Exp	Cumm Bal	Amort Exp	Cumm Bal	Amort Exp	Cumm Bal
		5,949,952		374,014		6,323,966
Jan-08	165,276	5,784,676	-	-	165,276	5,784,676
Feb-08	165,276	5,619,399	-	-	165,276	5,619,399
Mar-08	165,276	5,454,123	-	-	165,276	5,454,123
Apr-08	165,276	5,288,846	-	-	165,276	5,288,846
May-08	165,276	5,123,570	-	-	165,276	5,123,570
Jun-08	165,276	4,958,293	-	-	165,276	4,958,293
Jul-08	165,276	4,793,017	12,467	361,547	177,744	5,154,564
Aug-08	165,276	4,627,740	12,467	349,080	177,744	4,976,820
Sep-08	165,276	4,462,464	12,467	336,613	177,744	4,799,077
Oct-08	165,276	4,297,188	12,467	324,146	177,744	4,621,333
Nov-08	165,276	4,131,911	12,467	311,678	177,744	4,443,590
Dec-08	165,276	3,966,635	12,467	299,211	177,744	4,265,846
Jan-09	165,276	3,801,358	12,467	286,744	177,744	4,088,102
Feb-09	165,276	3,636,082	12,467	274,277	177,744	3,910,359
Mar-09	165,276	3,470,805	12,467	261,810	177,744	3,732,615
Apr-09	165,276	3,305,529	12,467	249,343	177,744	3,554,872
May-09	165,276	3,140,252	12,467	236,876	177,744	3,377,128
Jun-09	165,276	2,974,976	12,467	224,409	177,744	3,199,385
Jul-09	165,276	2,809,700	12,467	211,941	177,744	3,021,641
Aug-09	165,276	2,644,423	12,467	199,474	177,744	2,843,897
Sep-09	165,276	2,479,147	12,467	187,007	177,744	2,666,154
Oct-09	165,276	2,313,870	12,467	174,540	177,744	2,488,410
Nov-09	165,276	2,148,594	12,467	162,073	177,744	2,310,667
Dec-09	165,276	1,983,317	12,467	149,606	177,744	2,132,923
Jan-10	165,276	1,818,041	12,467	137,139	177,744	1,955,179
Feb-10	165,276	1,652,764	12,467	124,671	177,744	1,777,436
Mar-10	165,276	1,487,488	12,467	112,204	177,744	1,599,692
Apr-10	165,276	1,322,212	12,467	99,737	177,744	1,421,949
May-10	165,276	1,156,935	12,467	87,270	177,744	1,244,205
Jun-10	165,276	991,659	12,467	74,803	177,744	1,066,462
Jul-10	165,276	826,382	12,467	62,336	177,744	888,718
Aug-10	165,276	661,106	12,467	49,869	177,744	710,974
Sep-10	165,276	495,829	12,467	37,401	177,744	533,231
Oct-10	165,276	330,553	12,467	24,934	177,744	355,487
Nov-10	165,276	165,276	12,467	12,467	177,744	177,744
Dec-10	165,276	0	12,467	(0)	177,744	0
TOTAL		5,949,952		374,014		6,323,966

Rocky Mountain Power
Utah General Rate Case, December 2009
Pro Forma Plant Additions Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Plant Additions	312	3	208,536,935	SG	40.328%	84,098,241	
Steam Plant Additions	312	3	13,864,448	SSGCH	39.368%	5,458,212	
			<u>222,401,383</u>			<u>89,556,452</u>	8.10.6
Hydro Plant Additions	332	3	78,156,296	SG-P	40.328%	31,518,671	
Hydro Plant Additions	332	3	17,237,445	SG-U	40.328%	6,951,473	
			<u>95,393,741</u>			<u>38,470,143</u>	8.10.7
Other Plant Additions	343	3	1,153,170,582	SG	40.328%	465,047,675	
Other Plant Additions	343	3	977,774	SSGCT	43.140%	421,816	
			<u>1,154,148,356</u>			<u>465,469,492</u>	8.10.8 & 8.10.9
Transmission Plant Additions	355	3	207,819,755	SG	40.328%	83,809,018	8.10.10
Distribution Plant Additions	364	3	15,427,650	CA	0.000%	-	
Distribution Plant Additions	364	3	10,728,976	ID	0.000%	-	
Distribution Plant Additions	364	3	74,392,090	OR	0.000%	-	
Distribution Plant Additions	364	3	149,698,716	UT	100.000%	149,698,716	
Distribution Plant Additions	364	3	13,627,056	WA	0.000%	-	
Distribution Plant Additions	364	3	29,372,661	WYP	0.000%	-	
			<u>293,247,149</u>			<u>149,698,716</u>	8.10.12
General Plant Additions	397	3	1,430,862	CA	0.000%	-	
General Plant Additions	397	3	599,162	CN	46.014%	275,700	
General Plant Additions	397	3	1,779,983	ID	0.000%	-	
General Plant Additions	397	3	12,491,734	OR	0.000%	-	
General Plant Additions	397	3	4,202,880	SG	40.328%	1,694,927	
General Plant Additions	397	3	17,583,150	SO	40.792%	7,172,468	
General Plant Additions	397	3	104,962	SSGCH	39.368%	41,322	
General Plant Additions	397	3	9,508,795	UT	100.000%	9,508,795	
General Plant Additions	397	3	2,036,486	WA	0.000%	-	
General Plant Additions	397	3	3,418,670	WYP	0.000%	-	
			<u>53,156,684</u>			<u>18,693,211</u>	8.10.13
Intangible Plant Additions	303	3	1,264,937	CN	46.014%	582,051	
Intangible Plant Additions	302	3	7,784,139	SG	40.328%	3,139,168	
Intangible Plant Additions	303	3	18,428,922	SO	40.792%	7,517,473	
			<u>27,477,999</u>			<u>11,238,691</u>	8.10.14
Mining Plant Additions	399	3	16,681,443	SE	39.940%	6,662,569	8.10.15
Total Plant Additions			<u>2,070,326,509</u>			<u>863,598,293</u>	

Description of Adjustment:

This adjustment adds to rate base plant additions scheduled to go into service prior to December 2009. This adjustment reflects the 13-month averaging methodology. The associated depreciation expense and reserve impacts are accounted for in adjustments 6.1 and 6.2, respectively.

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Pro Forma Plant Additions Adjustment
 Plant Additions 13 Month Average Calculation

Function	Factor	Jun-08 Balance	Jul-08 Plant Adds	Jul-08 Cumulative Adds	Aug-08 Plant Adds	Aug-08 Cumulative Adds	Sep-08 Plant Adds	Sep-08 Cumulative Adds	Oct-08 Plant Adds	Oct-08 Cumulative Adds	Nov-08 Plant Adds	Nov-08 Cumulative Adds
Steam Production												
SG		-	8,770,368	8,770,368	7,517,817	16,288,185	4,394,981	20,683,166	13,141,546	33,824,712	19,032,570	52,857,283
SSGCH		-	5,603,256	5,603,256	106,837	5,710,093	526,484	6,235,577	3,581,506	9,817,083	(344,435)	9,472,648
Total		-	14,373,624	14,373,624	7,624,654	21,998,278	4,920,465	26,918,743	16,723,051	43,641,795	18,688,136	62,329,931
Hydro Production												
SG-U		-	(14,447)	(14,447)	110,383	95,936	265,469	361,405	1,067,115	1,428,521	322,130	1,750,651
SG-P		-	7,986,091	7,986,091	562,714	8,548,806	3,800,014	12,348,820	37,604,554	49,953,374	5,052,122	55,005,496
Total		-	7,971,645	7,971,645	673,097	8,644,742	4,065,484	12,710,225	38,671,669	51,381,894	5,374,252	56,756,146
Other Production												
SG		-	1,610,609	1,610,609	263,793	1,874,402	301,160,007	303,034,409	10,199,902	313,234,311	5,892,460	319,126,771
SSGCT		-	1,610,609	1,610,609	263,793	1,874,402	301,160,007	303,034,409	10,199,902	313,234,311	5,892,460	319,126,771
Total		-	3,221,218	3,221,218	527,586	3,748,804	602,160,014	606,068,818	20,399,804	626,468,622	11,784,920	638,253,542
Other Production - Wind												
SG		-	6,570,391	6,570,391	9,087	6,579,478	2,520,981	9,100,459	4,716,171	13,816,631	2,034,192	15,850,823
Total		-	6,570,391	6,570,391	9,087	6,579,478	2,520,981	9,100,459	4,716,171	13,816,631	2,034,192	15,850,823
Transmission Plant												
SG		-	1,204,385	1,204,385	1,530,964	2,735,349	3,841,921	6,577,270	7,845,914	14,423,184	8,873,902	23,297,086
Total		-	1,204,385	1,204,385	1,530,964	2,735,349	3,841,921	6,577,270	7,845,914	14,423,184	8,873,902	23,297,086
Distribution Plant												
CA		-	606,534	606,534	662,645	1,269,179	710,933	1,980,112	551,770	2,531,882	486,681	3,018,563
ID		-	1,118,881	1,118,881	831,100	1,949,981	990,937	2,940,918	674,468	3,615,386	884,967	4,500,353
OR		-	5,679,261	5,679,261	5,655,706	11,334,967	6,132,531	17,467,498	5,459,700	22,927,199	4,153,839	27,081,038
UT		-	11,412,635	11,412,635	10,344,331	21,756,966	12,299,043	34,056,009	13,316,909	47,372,918	13,484,344	60,857,263
WA		-	852,728	852,728	931,623	1,784,351	999,504	3,132,855	3,132,855	5,916,354	684,235	6,600,589
WYP		-	3,174,559	3,174,559	2,610,527	5,785,086	3,016,725	8,801,811	6,831,381	15,633,192	2,606,022	18,239,214
Total		-	22,844,558	22,844,558	21,035,932	43,860,530	24,143,674	68,030,204	29,966,727	97,996,931	22,300,088	120,297,019
General Plant												
CA		-	31,393	31,393	28,008	59,401	44,533	103,934	90,486	194,420	74,948	269,368
CN		-	(25)	(25)	-	(25)	-	(25)	-	(25)	306,003	305,978
ID		-	75,213	75,213	49,203	124,416	56,924	180,340	86,276	266,616	92,192	358,808
OR		-	267,958	267,958	239,047	507,005	380,076	887,081	772,299	1,659,380	639,683	2,299,063
SG		-	163,327	163,327	561,262	1,020,374	2,957,785	1,020,374	71,750	1,092,124	386,587	1,478,711
SO		-	418,219	418,219	162,338	580,558	1,047,486	1,628,044	911,697	2,539,741	1,408,200	3,947,941
SSGCH		-	(6,976)	(6,976)	-	(6,976)	-	(6,976)	-	(6,976)	465	(6,512)
UT		-	796,516	796,516	521,571	1,318,087	592,234	1,910,321	1,064,324	2,974,645	976,325	3,950,970
WA		-	44,136	44,136	39,375	83,511	62,605	146,116	127,217	273,333	105,372	378,705
WYP		-	221,485	221,485	144,867	366,372	164,680	531,052	294,061	785,113	271,465	1,056,578
Total		-	2,011,247	2,011,247	1,745,691	3,756,938	2,643,323	6,400,261	3,378,110	9,778,372	4,261,260	14,039,631
Intangible Plant												
CN		-	3,465	3,465	-	3,465	236,403	239,868	43,342	283,210	74,572	357,782
SG		-	160,436	160,436	18,270	178,706	79,230	412,254	491,484	903,738	1,177,531	1,663,014
SO		-	203,151	203,151	646,895	850,046	1,743,001	2,593,048	387,485	2,980,532	488,474	3,469,006
SG-P		-	367,052	367,052	1,032,217	2,212,952	3,245,169	510,057	3,755,226	1,740,577	5,495,802	
Total		-	733,704	733,704	1,460,328	2,112,614	4,237,611	5,980,472	4,604,014	9,369,554	6,402,427	15,772,081
Mining Plant												
SE		-	2,417,283	2,417,283	461,607	2,878,890	563,890	3,442,779	1,141,234	4,604,014	1,897,237	6,501,251
Total		-	2,417,283	2,417,283	461,607	2,878,890	563,890	3,442,779	1,141,234	4,604,014	1,897,237	6,501,251
Total Plant Additions												
		-	59,370,833	59,370,833	34,005,991	93,380,824	346,098,697	439,479,521	113,152,836	652,632,357	71,147,049	623,779,406

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Pro Forma Plant Additions Adjustment
 Plant Additions 13 Month Average Calculation

Function	Factor	Dec-08 Plant Adds	Dec-08 Cumulative Adds	Jan-09 Plant Adds	Jan-09 Cumulative Adds	Feb-09 Plant Adds	Feb-09 Cumulative Adds	Mar-09 Plant Adds	Mar-09 Cumulative Adds	Apr-09 Plant Adds	Apr-09 Cumulative Adds
Steam Production	SG	77,366,037	130,223,320	(716,141)	129,507,179	(1,834,426)	127,672,753	683,227	128,356,980	22,288,667	150,644,646
	SSGCH	2,886,767	12,161,415	41,401	12,202,816	30,417	12,233,233	751,102	13,010,335	130,103	13,140,439
	Total	80,054,804	142,384,734	(674,740)	141,709,994	(1,784,009)	139,925,986	1,440,329	141,366,315	22,418,770	163,785,085
Hydro Production	SG-U	13,336,132	15,086,783	311,980	15,398,763	179,440	15,578,202	626,968	16,205,170	99,938	16,305,109
	SG-P	9,771,727	64,782,173	4,951	64,787,124	415,490	65,197,663	5,671,305	70,868,968	552,813	71,421,781
	Total	23,107,859	79,868,956	316,930	80,180,936	594,929	80,775,865	6,298,273	87,074,138	652,751	87,726,869
Other Production	SG	10,339,889	329,666,660	81,301	329,547,961	-	329,547,961	193,747	329,741,708	624,172	330,365,880
	SSGCT	115,772	200,718	160,443	361,162	199,194	199,194	379,084	939,440	939,440	939,440
	Total	10,455,661	329,867,378	241,745	329,909,123	199,194	329,909,123	572,831	330,681,148	624,172	331,305,320
Other Production - Wind	SG	710,102,573	725,953,396	26,563,136	752,516,532	22,094,847	774,611,379	9,440,805	784,052,184	4,808,422	788,860,606
	Total	710,102,573	725,953,396	26,563,136	752,516,532	22,094,847	774,611,379	9,440,805	784,052,184	4,808,422	788,860,606
	Total	74,105,539	97,402,625	4,096,388	101,499,013	10,341,910	111,840,922	2,455,715	114,296,637	58,959,800	173,256,437
Transmission Plant	CA	7,141,294	10,159,857	454,445	10,614,303	472,995	11,087,297	549,047	11,636,344	488,869	12,125,213
	ID	918,167	5,418,520	686,762	6,115,302	817,901	6,933,203	1,030,389	7,963,592	905,100	8,868,692
	OR	15,085,104	42,166,142	3,899,484	46,065,626	3,725,652	49,791,278	5,422,305	55,213,594	4,028,648	59,242,242
Distribution Plant	UT	34,056,199	94,913,462	3,362,288	98,275,750	4,865,746	102,141,496	4,806,824	106,948,320	11,415,343	118,363,663
	WA	634,796	7,235,385	953,805	8,189,190	969,796	9,158,986	1,197,259	10,356,245	1,149,129	11,505,374
	WYP	3,357,631	21,596,845	887,427	22,484,272	1,076,346	23,560,618	1,304,147	24,864,765	1,084,806	25,949,571
Total	61,193,191	181,490,210	10,254,232	191,744,442	10,928,446	202,672,888	14,309,972	216,982,860	19,071,895	236,054,755	
General Plant	CA	478,214	747,582	70,514	818,096	85,068	903,164	86,514	989,679	85,068	1,074,746
	CN	240,299	546,278	-	546,278	-	546,278	12,500	558,778	12,500	571,278
	ID	352,325	711,133	169,090	880,223	241,605	1,121,827	239,090	1,360,917	134,002	1,494,919
Intangible Plant	OR	5,074,902	7,373,965	418,995	7,792,960	422,214	8,215,174	472,369	8,688,143	461,009	9,149,152
	SG	2,015,122	3,493,834	437	3,494,271	437	3,494,708	3,495,145	437	3,495,582	437
	SO	1,975,097	5,923,038	2,330,707	8,253,745	2,455,798	10,709,543	2,578,463	13,288,006	1,780,654	15,068,659
Mining Plant	SSGCH	103,511	96,999	-	96,999	-	96,999	96,999	96,999	-	96,999
	UT	4,226,095	8,177,065	156,379	8,333,444	199,770	8,533,213	170,379	8,703,592	159,094	8,862,686
	WA	672,329	1,051,034	152,365	1,203,399	154,201	1,357,601	152,365	1,509,966	154,201	1,664,167
Total	1,037,514	2,094,112	186,902	2,281,014	233,368	2,514,379	256,902	2,771,281	138,384	2,909,664	
Total	16,175,409	30,215,040	3,485,389	33,700,429	3,792,457	37,492,886	3,969,618	41,462,504	2,923,347	44,387,852	
Other Production	CN	106,080	463,862	138,273	602,135	153,522	755,657	168,621	924,278	139,033	1,063,311
	SG	4,842,303	6,511,318	205,256	6,716,574	230,300	6,946,874	255,171	7,202,044	198,414	7,400,458
	SO	8,608,497	12,077,503	694,475	12,771,978	813,147	13,585,125	933,292	14,518,418	652,425	15,170,843
Total	13,556,880	19,052,682	1,036,004	20,090,686	1,196,970	21,287,656	1,357,084	22,844,740	989,872	23,834,613	
Mining Plant	SE	902,860	7,404,111	2,183,010	9,587,121	295,609	9,882,730	638,590	10,521,320	459,427	10,980,747
	Total	902,860	7,404,111	2,183,010	9,587,121	295,609	9,882,730	638,590	10,521,320	459,427	10,980,747
	Total Plant Additions	989,654,775	1,613,434,181	47,504,094	1,660,938,275	47,660,353	1,708,598,629	40,463,218	1,749,081,846	110,910,458	1,859,992,304

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Pro Forma Plant Additions Adjustment
 Plant Additions 13 Month Average Calculation

Function	Factor	May-09 Plant Adds	May-09 Cumulative Adds	Jun-09 Plant Adds	Jun-09 Cumulative Adds	Jul-09 Plant Adds	Jul-09 Cumulative Adds	Aug-09 Plant Adds	Aug-09 Cumulative Adds	Sep-09 Plant Adds	Sep-09 Cumulative Adds
Steam Production	SG	15,644,274	166,288,921	46,072,798	212,361,719	41,270,440	253,632,159	1,852,756	255,484,915	17,013,170	272,498,085
	SSGCH	105,184	13,245,623	455,935	13,701,557	55,123	13,756,680	80,675	13,837,355	56,579	13,893,934
	Total	15,749,458	179,534,543	46,528,733	226,063,276	41,325,562	267,388,839	1,933,431	269,322,270	17,069,749	286,391,019
Hydro Production	SG-U	52,584	16,357,692	157,581	16,515,273	188,724	16,703,997	384	16,704,380	2,130,975	18,835,355
	SG-P	612,396	72,034,177	5,396,141	77,430,318	576,262	78,006,581	1,134,235	79,140,815	4,280,996	83,421,811
	Total	664,980	88,391,869	5,553,722	93,945,591	764,986	94,710,577	1,134,618	95,845,196	6,411,971	102,257,166
Other Production	SG	1,454,114	331,819,994	663,712	332,483,706	4,890,752	337,374,457	192,144	337,566,601	-	337,566,601
	SSGCT	-	939,440	-	939,440	-	939,440	-	939,440	-	939,440
	Total	1,454,114	332,759,433	663,712	333,423,145	4,890,752	338,313,897	192,144	338,506,041	-	338,506,041
Other Production - Wind	SG	32,889	788,893,496	32,889	788,926,385	32,889	788,959,275	32,889	788,992,164	32,889	789,025,053
	Total	32,889	788,893,496	32,889	788,926,385	32,889	788,959,275	32,889	788,992,164	32,889	789,025,053
	Total	2,484,640	175,741,077	82,804,425	258,545,502	2,528,171	261,073,673	3,069,630	264,143,304	2,819,786	266,963,090
Transmission Plant	CA	504,262	12,629,475	4,775,507	17,404,982	449,598	17,854,580	576,118	18,430,699	472,330	18,903,029
	ID	947,170	9,815,863	990,379	10,806,242	832,322	11,638,564	975,101	12,613,665	877,417	13,491,082
	OR	4,181,943	63,424,185	18,051,314	81,475,498	3,388,676	84,864,175	4,688,480	89,552,655	3,332,571	92,885,225
UT	39,615,461	157,979,124	5,454,467	163,433,591	4,138,874	167,572,464	5,359,520	172,931,985	4,603,815	177,535,799	
WA	1,099,419	12,604,793	1,165,011	13,769,804	898,044	14,667,848	1,296,012	15,963,860	898,310	16,862,169	
WYP	1,152,886	27,102,458	1,154,168	28,256,626	1,130,595	29,387,221	1,458,493	30,845,714	1,226,398	32,072,112	
Total	47,501,141	283,555,997	31,590,847	315,146,743	10,838,110	325,984,853	14,353,723	340,338,576	11,410,840	351,749,416	
General Plant	CA	76,914	1,151,661	103,714	1,255,375	125,514	1,380,889	132,714	1,513,604	161,468	1,675,072
	CN	12,500	583,778	12,500	596,278	12,500	608,778	12,500	621,278	12,500	633,778
	ID	91,768	1,586,686	140,121	1,726,807	101,252	1,828,059	78,855	1,906,914	221,347	2,128,261
OR	515,379	9,664,531	3,802,378	13,466,909	526,560	13,993,469	622,969	14,616,438	519,087	15,135,525	
SG	49,828	3,545,410	997,406	4,542,816	437	4,543,253	437	4,543,690	1,477	4,545,167	
SO	1,493,956	16,562,615	1,380,195	17,942,810	1,292,363	19,235,174	1,471,466	20,706,639	1,650,258	22,356,897	
SSGCH	-	96,999	-	96,999	-	96,999	-	96,999	-	96,999	
UT	142,812	9,005,498	180,957	9,186,455	129,523	9,315,979	144,199	9,460,178	188,125	9,648,303	
WA	152,365	1,816,553	152,365	1,968,898	152,365	2,121,263	152,365	2,273,629	154,201	2,427,830	
WYP	95,343	3,005,007	122,686	3,127,693	122,626	3,250,319	87,956	3,338,275	3,398,275	3,560,281	
Total	2,630,866	47,018,718	6,892,322	53,911,040	2,463,141	56,374,181	2,703,462	59,077,643	3,130,469	62,208,112	
Intangible Plant	CN	121,587	1,184,898	107,243	1,292,141	96,123	1,388,264	101,840	1,490,104	116,360	1,606,464
	SG	187,543	7,588,001	181,740	7,769,741	180,874	7,950,615	190,411	8,141,026	214,446	8,355,472
	SO	686,366	15,857,209	1,752,728	17,609,937	835,920	18,445,857	904,258	19,350,115	1,034,444	20,384,559
Total	995,496	24,630,108	2,041,711	26,671,820	1,112,917	27,784,736	1,196,509	28,981,245	1,365,249	30,346,695	
Mining Plant	SE	1,136,326	12,117,074	2,013,928	14,131,001	3,073,140	17,204,142	2,565,454	19,769,596	1,840,187	21,609,783
	Total	1,136,326	12,117,074	2,013,928	14,131,001	3,073,140	17,204,142	2,565,454	19,769,596	1,840,187	21,609,783
	Total Plant Additions	72,649,911	1,932,642,215	178,122,290	2,110,764,505	67,029,668	2,177,794,173	27,181,862	2,204,976,035	44,080,141	2,249,056,176

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Pro Forma Plant Additions Adjustment
 Plant Additions: 13 Month Average Calculation

Function	Factor	Oct-09 Plant Adds	Oct-09 Cumulative Adds	Nov-09 Plant Adds	Nov-09 Cumulative Adds	Dec-09 Plant Adds	Dec-09 Cumulative Adds	13 Mo Avg Plant Adds December 2009	
Steam Production	SG	(542,655)	271,955,429	3,590,500	275,545,930	61,263,197	336,809,127	208,536,935	
	SSGCH	258,535	14,151,470	55,713	14,207,182	6,469,598	20,676,780	13,864,448	
	Total	(284,120)	286,106,899	3,646,213	289,753,112	67,732,795	367,485,907	222,401,383	
Hydro Production	SG-U	384	18,835,738	1,160,173	19,995,911	1,568,506	21,564,417	17,237,445	
	SG-P	3,704,236	87,126,048	5,025,252	92,151,299	17,521,688	109,672,987	78,156,296	
	Total	3,704,620	105,961,786	6,185,424	112,147,210	19,090,194	131,237,404	95,393,741	
Other Production	SG	2,700,253	340,266,854	-	340,266,854	8,847,974	349,114,828	335,010,005	
	SSGCT	-	939,440	-	939,440	2,194,431	3,133,870	977,774	
	Total	2,700,253	341,206,293	-	341,206,293	11,042,405	362,248,698	335,987,779	
Other Production - Wind	SG	2,241,319	791,266,373	245,541,128	1,036,807,501	415,652	1,037,223,153	818,160,577	
	SG	2,241,319	791,266,373	245,541,128	1,036,807,501	415,652	1,037,223,153	818,160,577	
	Total	2,241,319	791,266,373	245,541,128	1,036,807,501	415,652	1,037,223,153	818,160,577	
Transmission Plant	SG	2,663,171	269,626,261	13,812,772	283,439,033	40,390,210	323,829,243	207,819,755	
	SG	2,663,171	269,626,261	13,812,772	283,439,033	40,390,210	323,829,243	207,819,755	
	Total	2,663,171	269,626,261	13,812,772	283,439,033	40,390,210	323,829,243	207,819,755	
Distribution Plant	CA	514,883	19,417,912	472,218	19,890,130	515,496	20,405,627	15,427,650	
	ID	908,467	14,399,549	864,969	15,264,517	883,376	16,147,894	10,726,876	
	OR	4,139,853	97,025,078	3,693,120	100,718,199	3,955,059	104,673,258	74,392,090	
	UT	11,846,317	189,382,116	4,757,267	194,139,383	8,326,778	202,466,160	149,698,716	
	WA	1,119,351	17,981,520	948,144	18,929,665	997,222	19,926,887	13,627,056	
	WYP	1,284,383	33,336,495	1,233,390	34,569,885	13,248,132	47,818,017	29,372,661	
	Total	19,793,254	371,542,670	11,969,108	383,511,778	27,926,063	411,437,842	293,247,143	
	General Plant	CA	128,714	1,803,786	74,068	1,877,854	1,531,840	3,409,694	1,430,862
		CN	12,500	646,276	12,500	658,778	12,500	671,278	599,162
		ID	190,590	2,318,851	63,979	2,382,829	1,309,528	3,692,357	1,779,983
OR		537,301	15,672,826	441,188	16,114,014	6,395,416	22,509,430	12,491,734	
SG		437	4,545,604	437	4,546,041	1,805,887	6,351,927	4,202,880	
SO		1,855,502	24,212,399	1,942,720	26,155,119	2,011,189	28,166,309	17,583,150	
SSGCH		-	96,999	-	96,999	103,511	200,510	104,962	
UT		179,316	9,827,619	131,629	9,959,248	4,641,813	14,601,060	9,508,795	
WA		152,365	2,560,195	154,201	2,734,397	1,031,006	3,765,403	2,036,486	
WYP		191,277	3,751,558	86,321	3,837,879	4,163,366	8,001,245	3,418,670	
Total	3,248,003	65,456,116	2,507,042	68,363,158	23,006,056	91,369,214	53,156,684		
Intangible Plant	CN	130,853	1,737,316	145,079	1,882,396	170,964	2,053,360	1,264,937	
	SG	238,437	8,593,909	261,989	8,855,899	305,983	9,161,881	7,764,139	
	SO	1,848,376	22,232,935	2,708,421	24,941,357	7,688,798	32,630,154	18,428,922	
Total	2,217,666	32,564,161	3,115,490	36,679,661	8,165,744	43,845,395	27,477,999		
Mining Plant	SE	4,219,790	25,829,574	1,419,205	27,248,778	3,324,000	30,572,778	16,681,443	
	SE	4,219,790	25,829,574	1,419,205	27,248,778	3,324,000	30,572,778	16,681,443	
	Total	4,219,790	25,829,574	1,419,205	27,248,778	3,324,000	30,572,778	16,681,443	
Total Plant Additions	SG-P	40,503,957	2,289,560,133	288,596,383	2,578,156,515	201,093,119	2,779,249,634	2,070,326,509	
	Total	40,503,957	2,289,560,133	288,596,383	2,578,156,515	201,093,119	2,779,249,634	2,070,326,509	

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Pro Forma Plant Additions Adjustment
 Steam Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July 08 to Dec 09	Test Period
				Plant Adds	13 Month Avg. Plant Adds
U4-Boiler Economizer/Low Temp SH Upgrade	312	SG	Jul-09	22,727,822	10,489,764
JB U2 S02 & PM Em Cntrl Upgrades	312	SG	Sep-09	16,702,997	5,139,384
U4 - BLR CNTRLS/TURBINE CTRLS	312	SG	Jul-09	11,157,761	5,149,736
Htg Water Efficiency Mgt Project	312	SG	Jun-10	10,588,089	10,588,089
Dave Johnston U4 NOX	312	SG	Dec-09	8,993,773	691,829
U4 - REPLACE REHEATER	312	SG	Jun-09	8,323,302	4,481,778
U4 - Cooling Tower Rebuild	312	SG	Dec-09	5,932,994	456,384
U3 OH Cooling Tower Rebuild & Upgrade	312	SG	Apr-09	4,796,684	3,320,781
U4 - BOILER WW TUBE PANEL REPLACEMENT	312	SG	Jun-09	4,678,505	2,519,195
U2 Reheater Outlet Terminal Tubes	312	SG	Jun-09	4,140,628	2,229,569
U3 OH Base Turbine Overhaul HP/IP/LP	312	SG	May-09	3,823,009	2,352,621
U4 - REPLACE BOILER COUTANT SLOPE	312	SG	Jun-09	3,690,317	1,987,094
Soda Liquor Storage	312	SG	Apr-09	3,595,172	2,488,965
U1 - Turbine/Generator Inspection	312	SG	Dec-08	3,577,543	3,577,543
U3 OH Boiler Waterwall Tube Replacement	312	SG	Apr-09	3,508,925	2,415,714
U1 - SSH Pendant Replace	312	SG	Dec-08	3,177,299	3,177,299
U2 Excitation Control Replacement	312	SG	Jun-09	3,034,132	1,633,763
300 Gen Coal Handling CY 2009	312	SG	Nov-09	2,937,098	451,861
U3 OH Generator Rotor Replacement (Seed	312	SG	May-09	2,919,490	1,796,609
U4 - Generator Refurbishment	312	SG	Dec-09	2,752,413	211,724
U4 - Turbine Inspection	312	SG	Dec-09	2,629,980	202,306
300 Adobe Wash Reservoir	312	SG	Dec-09	2,561,163	197,013
U2 Coutant Slope Replacement 09	312	SG	Jun-09	2,500,050	1,346,181
CHOLU4 CAI Environmental Projects	312	SSGCH	May-08	2,496,418	2,496,418
U3 OH Coutant Slope Tubing Replacement	312	SG	May-09	2,364,420	1,455,028
U2 Steam Coil Air Preheaters	312	SG	Dec-08	2,290,552	2,290,552
U3 OH Replace 3 LP FWHs	312	SG	Jun-09	2,288,778	471,871
U1 Condenser Re-Tube	312	SG	Jun-09	2,177,650	1,172,581
U0 - CY FIRE PROT RPLCE -TRPER DECKS BSTR PMP 2009	312	SG	Dec-09	2,174,909	167,301
U3 OH Replace Rotating Exciter	312	SG	May-09	2,128,450	1,309,816
Blundell Bottoming Cycle	312	SG	Dec-07	2,099,683	1,612,966
Cholla Com:BA Water System Capacity Imp	312	SSGCH	Dec-09	2,003,908	154,147
U0 - INSTALL FIRE PROTECTION PUMP	312	SG	Nov-08	2,003,790	2,003,790
U0 FLY ASH HANDLING SYSTEM	312	SG	Dec-08	1,995,211	1,995,211
U3 OH APH Replacement	312	SG	Apr-09	1,955,667	1,353,924
U0 - Construct Training Wall In N. Platte River	312	SG	Dec-09	1,934,367	148,797
Bridger Plant Security Projects - FY07	312	SG	Dec-09	1,933,779	148,752
U1 Scrubber Tower External Coating	312	SG	Dec-08	1,921,166	1,921,166
MRRP PacifiCorp Energy	312	SG	Jun-09	1,909,755	1,028,329
305 Molten Sulphur System	312	SG	Sep-08	1,811,268	1,811,268
U2 Replace Upper Arch 09	312	SG	Jun-09	1,778,233	957,510
U4 - REPLACE A H BASKETS	312	SG	Jun-09	1,686,918	908,340
303 High Fidelity Simulator	312	SG	Dec-09	1,649,448	126,881
300 Hunter GTPS Security Project	312	SG	Dec-08	1,646,826	1,646,826
CY08 Dave Johnston Security Project	312	SG	Sep-09	1,543,440	474,905
U0 Security - NERC CIPs Physical Securit	312	SG	Dec-08	1,506,432	1,506,432
U0 - REPLACE/EXPAND CET SHOP	312	SG	Dec-08	1,506,343	1,506,343
U1 BTFR: WATER WALL REBUILD CY 2009	312	SG	Apr-09	1,504,131	1,041,200
Fan Bay Road Paving/Regrade 07	312	SG	Dec-08	1,502,247	1,502,247
U3 OH Burner Corner Tube Replacements	312	SG	Apr-09	1,496,949	1,012,631
CWIP Inservice Not assigned to Specific Projects	312	SG	various	1,468,653	1,468,653
U3 OH HSH, SH, RH, FSH Tube Replacement	312	SG	Apr-09	1,466,725	936,694
U0 - PUMPS AND VALVES - 2008	312	SG	Dec-08	1,448,248	1,448,248
U3 OH Electrostatic Precipitator Rebuild	312	SG	May-09	1,312,675	807,800
U1 - WW Inlet Header Tube Stub Replaceme	312	SG	Dec-08	1,307,047	1,307,047
U3 OH Burner Replacement	312	SG	Apr-09	1,282,858	803,548
Cholla 4 - Water Box Coating Rpl	312	SSGCH	Jun-08	1,270,619	1,270,619
U4 - W W BRNR CROTCH TUBE	312	SG	Jun-09	1,241,394	668,443
300 Reverse Osmosis System	312	SG	Dec-09	1,239,818	95,371
U1 - REPLACE BOTTOM ASH HOPPER REBUILD	312	SG	Dec-08	1,226,667	1,226,667
U1 - Generator Field Refurbishment	312	SG	Dec-08	1,208,710	1,208,710
CHOLLA-Accrual of Capital	312	SSGCH	Dec-08	1,200,000	1,200,000
NAU U2 Mercury CEMS	312	SG	Dec-08	1,186,727	1,181,217
U0 - PURCHASE 70-TON HAUL TRUCK	312	SG	Dec-08	1,167,297	1,167,297
Choll Com:Well Field Land & New Wells	312	SSGCH	Dec-07	1,143,961	1,143,961
U2 Burner Crotch Replacement 09	312	SG	Jun-09	1,124,505	605,503
Cholla Unit 4: BOILER OVERHAUL,2008	312	SSGCH	Dec-08	1,101,180	1,099,499
U1 - Coal Pipe Replacement	312	SG	Nov-08	1,051,138	525,569

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Pro Forma Plant Additions Adjustment
 Steam Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July 08 to Dec 09	Test Period
				Plant Adds	13 Month Avg. Plant Adds
U4 - BLR Pilot Torch Air Duct Upgrade	312	SG	Jul-09	1,033,986	477,224
U0 - COAL LOAD-IN WASHDOWN SYSTEM	312	SG	May-08	1,018,220	1,018,220
Projects Less Than \$1million	312	SG	various	131,464,901	97,110,855
Projects Less Than \$1million	312	SSGCH	various	11,460,694	6,499,804
				357,485,907	222,401,383

Ref. 8.10.4

Rocky Mountain Power
Utah General Rate Case - December 2009
Pro Forma Plant Additions Adjustment
Hydro Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Test Period	
				July 08 to Dec 09 Plant Adds	13 Month Avg. Plant Adds
Yale Relicensing Superior	332	SG-P	Sep-08	14,384,519	14,384,519
Merwin Relicensing Superior	332	SG-P	Sep-08	11,066,495	11,066,495
Swift Relicensing Superior	332	SG-P	Sep-08	10,489,360	10,489,360
Cutler 1 Overhaul	332	SG-U	Dec-08	9,488,237	9,379,460
INU 14.2 Lemolo 2 Canal Shutoff & Drain	332	SG-P	Dec-09	7,956,092	612,007
INU 4.1.1f Soda Sprgs Tailrace Barrier	332	SG-P	Jun-08	7,297,287	7,297,287
ILR 8.7 Lewis Hatchery Pond 15 Mod/Cn	332	SG-P	Sep-08	5,044,355	3,221,578
INU 14.2 CW2 Canal Shutoff & Drain	332	SG-P	Mar-09	4,902,363	3,771,049
INU 11.5 Lemolo 1 Forebay Expansion & We	332	SG-P	Oct-09	4,023,710	884,202
ILR 10.2 Swift Land Fund	332	SG-P	Jun-09	3,880,544	2,089,524
INU 4.3.2a Fish Crk Intake Screens	332	SG-P	Jul-08	3,794,574	3,794,574
INU NU Communications Watson Ridge	332	SG-P	Nov-09	3,386,383	510,303
ILR 10.1 Yale Land Fund	332	SG-P	Dec-09	2,968,885	228,376
ILR 6.1.2 Lewis River Upper Flow Release	332	SG-P	Sep-09	2,918,735	896,820
INU 14.2 Fish Creek Canal Shutoff & Dra	332	SG-P	Sep-08	2,363,274	2,363,274
Lifton Pump #2 Motor Rewind	332	SG-U	Sep-09	2,077,459	639,218
NERC/CIPS Security Remediation 2008	332	SG-P	Dec-08	1,618,389	1,618,389
INU 10.6/11.2 Aq Con/Wildlife Crossings	332	SG-P	Dec-08	1,207,522	1,207,522
Hydro Facilities Fall Protection	332	SG-P	Aug-08	1,149,201	1,149,201
IBR Soda Johnson Vlv Cntrls Minimum Flow	332	SG-U	Dec-09	1,140,946	87,765
Pioneer Unit 6 Turbine Overhaul	332	SG-U	Dec-08	1,108,665	1,108,665
IBR 3.2.1 Grace Minimum Flow Valve	332	SG-U	Nov-09	1,071,909	164,909
Merwin 350 Ton Gantry Crane Improvements	332	SG-P	Dec-08	1,029,202	1,029,202
Projects Less Than \$1million	332	SG-P	various	20,192,096	11,542,613
Projects Less Than \$1million	332	SG-U	various	6,677,202	5,857,428
				131,237,404	95,393,741

Ref. 8.10.4

Rocky Mountain Power

Utah General Rate Case - December 2009
 Pro Forma Plant Additions Adjustment
 Other Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Test Period	
				July 08 to Dec 09 Plant Adds	13 Month Avg. Plant Adds
Chehalis Plant Acquisition	343	SG	Sep-08	310,753,226	310,753,226
U0 OpFlex Cold Day Performance	343	SG	Dec-08	7,521,329	7,521,329
U1 CSA Variable fee - CT1A	343	SG	Jul-09	4,890,752	2,257,270
U0 GSU Main Transformer Spare - ST	343	SG	Dec-09	2,669,645	205,357
U0 LS GSU Main Transformer Spare - ST	343	SG	Dec-09	2,650,660	203,897
U2 CSA Variable fee - CT1B	343	SG	Nov-08	2,340,613	2,340,613
Hermiston:Purch 1st&2nd Stage Buckets	343	SG	Oct-08	1,623,860	1,623,860
Lake Side Capital Build	343	SG	Aug-07	1,477,780	1,477,780
U2 Combustion Overhaul-CY2009	343	SG	Oct-09	1,159,146	267,495
U1 Combustion Overhaul -CY2009	343	SG	Oct-09	1,147,057	264,705
Projects Less Than \$1million	343	SG	various	12,880,761	8,094,473
Projects Less Than \$1million	343	SSGCT	various	3,133,870	977,774
				352,248,698	335,987,779

Ref. 8.10.4

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Pro Forma Plant Additions Adjustment
 Other Wind Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Test Period	
				July 08 to Dec 09 Plant Adds	13 Month Avg. Plant Adds
High Plains Wind Plant Project (99 MW)	343	SG	Nov-09	245,508,239	37,770,498
Glenrock Wind Plant (99 MW)	343	SG	Dec-08	218,386,360	216,599,163
Seven Mile Hill Wind Plant (99 MW)	343	SG	Dec-08	214,859,086	210,756,665
Rolling Hills Wind Project (99 MW)	343	SG	Dec-08	206,460,230	204,692,147
Glenrock III Wind Plant Project (39 MW)	343	SG	Dec-08	87,173,625	85,770,548
Seven Mile Hill II Wind Plant (19.5 MW)	343	SG	Dec-08	45,737,658	45,723,048
Marengo II Wind Expansion (70.2 MW)	343	SG	Jul-08	8,761,115	8,761,115
Goodnoe Hills Wind Project (94 MW)	343	SG	Jun-08	4,767,389	4,767,389
GSU Trnsfrmr Capital Spare - Do not use	343	SG	Oct-09	2,208,430	509,638
Marengo Wind Project (140.4 MW)	343	SG	Aug-07	2,145,517	2,145,517
Projects Less Than \$1million	343	SG	various	1,215,504	664,848
				1,037,223,153	818,160,577

Ref. 8.10.4

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Pro Forma Plant Additions Adjustment
 Transmission Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Test Period	
				July 08 to Dec 09 Plant Adds	13 Month Avg. Plant Adds
Threemile Knoll Sub: New 345-138kV Sub (new Caribou)	355	SG	Apr-09	56,549,297	39,149,514
Camp Williams Static Var Compensator	355	SG	Jun-09	43,185,364	23,253,657
Chappel Crk 230kV Cimarex Energy 20 MW	355	SG	Dec-09	36,431,308	2,802,408
Oquirrh - New 345-138 kV Sub & 138 kV Switchyard	355	SG	Jun-09	28,299,708	15,238,304
Line 1 Conv to 115kV Line 14 Cap Relief	355	SG	Dec-08	12,940,304	12,940,304
Blundell# 3 Generation Interconnection(Geothermal Expansion)	355	SG	Nov-09	11,674,979	1,796,151
Glenrock Wind Interconnection	355	SG	Dec-08	10,997,680	10,997,680
Pleasant Grove Sub Conv to 138kV and 2nd	355	SG	Dec-08	10,906,602	10,906,602
Wine Country New 230-115kV Sub	355	SG	Feb-09	8,071,346	6,829,601
Copco 2 Install 230/115 Tranfmr & Brkr	355	SG	Dec-08	7,535,616	7,535,616
McClelland-Emigration Tap 1.4Mi OH Line	355	SG	Jun-09	7,117,175	3,832,325
Eurus 7 Mile Hills Intercon Miners Diff	355	SG	Dec-08	5,462,439	5,462,439
RE--Replace - Overhead Transmission Lines - Poles	355	SG	various	5,223,457	3,665,476
Copco II Sub Repl Exist 115-69kV Trnsfmr	355	SG	Dec-08	4,953,380	4,953,380
Jim Bridger: Repl RAS A&B Scheme Project	355	SG	Dec-08	4,060,783	4,060,783
RE--Replace - Overhead Transmission Lines - Poles	355	SG	various	2,664,820	2,124,051
Casper Platt Junct Sandhills 69-115 Conv	355	SG	Dec-08	2,221,599	2,221,599
Intermountain Renewable Q0162 Intercon	355	SG	Dec-08	2,156,372	2,156,372
Line 46 115kV Replace BO Poles	355	SG	Nov-08	2,099,610	2,099,610
Shute Creek To Mona System Upgrade	355	SG	Jan-09	2,092,400	1,931,446
Delta Clear Lake 46 Greymont Western	355	SG	Oct-08	1,986,412	1,986,412
RF--Replace - Overhead Transmission Lines - Other	355	SG	various	1,819,788	1,538,634
R4--Replace - Substation - Transformers	355	SG	various	1,672,031	860,453
Meridian Sub Repl Failed 500kV Rctr s691	355	SG	Dec-09	1,647,438	126,726
Ponderosa Prineville 115kV Recon 8.6 Mi	355	SG	Dec-08	1,634,376	1,634,376
Mona Substation Instl New 345kV Cap Bank	355	SG	Nov-08	1,624,488	1,624,488
Walla Walla Midway 230kV Line	355	SG	Dec-08	1,621,247	1,621,247
RE--Replace - Overhead Transmission Lines - Poles	355	SG	various	1,587,434	918,919
Eastside Transmission Line Ratings - Scope and procure Wave Traps	355	SG	Jun-09	1,500,000	807,692
RE--Replace - Overhead Transmission Lines - Poles	355	SG	various	1,462,932	922,163
Blue Mountain 230kV Rebuild	355	SG	Nov-08	1,456,090	1,456,090
Albina Sub T3605 Rewind & Re-install	355	SG	Dec-08	1,416,730	1,416,730
M1--Mandated - Highway Relocations	355	SG	various	1,370,802	756,366
SW Utah Load Growth Project	355	SG	Oct-08	1,271,811	1,271,811
RF--Replace - Overhead Transmission Lines - Other	355	SG	various	1,176,634	779,634
Meridian-Malin 500KV Repair Slide Damage	355	SG	Nov-08	1,173,555	1,173,555
RE--Replace - Overhead Transmission Lines - Poles	355	SG	various	1,149,801	662,578
Red Butte Sub add 138kV 30MVAR Cap Bank	355	SG	Oct-08	1,131,507	1,131,507
U3--Functional Upgrade - Transmission Improvement	355	SG	various	1,115,120	887,620
White City Area Purchase Property	355	SG	Nov-08	1,114,205	1,114,205
Malin Sub CKB Repl ITE 500kV CKB4591	355	SG	Dec-08	1,000,714	1,000,714
Projects Less Than \$1million	355	SG	various	29,251,886	20,170,515
				323,829,243	207,819,755

Ref. 8.10.4

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Pro Forma Plant Additions Adjustment
 Distribution Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Test Period	
				July 08 to Dec 09 Plant Adds	13 Month Avg. Plant Adds
N1--N1--New Revenue/Connection - Residential	364	UT	various	28,383,791	19,118,268
N2--N2--New Revenue/Connection - Commercial	364	UT	various	21,772,478	15,647,456
N1--N1--New Revenue/Connection - Residential	364	OR	various	19,900,311	12,949,069
Herriman Purch Sub Prop & Trans ROW	364	UT	Dec-08	18,739,133	18,739,133
N2--N2--New Revenue/Connection - Commercial	364	OR	various	13,653,798	8,873,161
Upper Green River Basin Superior Project	364	WYP	Dec-09	11,774,629	905,741
Yew Avenue Sub Const New Sub(Tetherow)	364	OR	Dec-08	10,368,209	10,368,209
N7--New Revenue/System Reinforcement - Feeder	364	UT	various	10,115,648	8,263,892
M9--Mandated - Public Accommodations & Other	364	UT	various	7,462,755	6,791,539
Gold Rush 50 MW Load	364	UT	Apr-09	7,428,032	5,142,484
Shoreline New 138-12.5kV Sub (60MVA)	364	UT	May-09	7,404,517	4,556,626
Snyderville Add 2nd Transformer	364	UT	Oct-09	6,989,970	1,613,070
Weed Substation Increase Capacity	364	CA	Dec-08	6,689,777	6,689,777
N1--N1--New Revenue/Connection - Residential	364	WYP	various	6,599,640	4,754,225
Decade 1 & 2 - New 138-12.5 kV 60 MVA Sub	364	UT	May-09	6,431,123	3,957,614
RD--Replace - Overhead Distribution Lines - Other	364	OR	various	5,896,097	3,908,110
Dowell Substation - New Grants Pass Area Sub (25MVA)	364	OR	Jun-09	5,780,000	3,112,308
N2--N2--New Revenue/Connection - Commercial	364	WYP	various	5,393,575	4,044,612
M1--Mandated - Highway Relocations	364	UT	various	5,345,329	3,786,957
N1--N1--New Revenue/Connection - Residential	364	WA	various	5,136,512	3,044,684
RC--Replace - Overhead Distribution Lines - Poles	364	UT	various	5,029,197	4,092,867
Riverton Sub Capacity Increase 25MVA	364	WYP	Oct-08	4,813,032	4,813,032
RC--Replace - Overhead Distribution Lines - Poles	364	OR	various	4,779,416	3,399,308
N3--N3--New Revenue/Connection - Industrial	364	UT	various	4,628,580	3,648,018
East Layton Install 2nd 30MVA Trnsmr-Dist	364	UT	May-09	4,607,977	2,835,678
Copper Hills New 138-12 5kV Sub	364	UT	May-09	4,549,327	2,799,586
Morrison Crk Sub Const New Substation	364	CA	Jun-09	4,258,158	2,292,855
RI--Replace - Storm and Casualty	364	UT	various	4,131,419	3,307,265
M1--Mandated - Highway Relocations	364	OR	various	3,938,686	2,895,858
RI--Replace - Storm and Casualty	364	OR	various	3,838,060	2,428,735
White Rock New 138-12.5kV Sub	364	UT	May-09	3,725,978	2,292,909
N7--New Revenue/System Reinforcement - Feeder	364	OR	various	3,687,440	2,398,246
Wasatch Front Automated Meter Reading	364	UT	Nov-08	3,671,160	3,671,160
N6--New Revenue/Connection - Street Light & Other & Meters	364	UT	various	3,548,834	2,316,733
Pine Canyon - Install 2nd 138-12.5 kV XFMR	364	UT	May-09	3,440,000	2,116,923
Stevens Road Sub Add 2nd Xfmr & 3rd Fdr	364	OR	Jun-09	3,283,900	1,768,254
N1--N1--New Revenue/Connection - Residential	364	ID	various	3,172,734	2,019,349
RA--Replace - Underground Cable	364	UT	various	2,946,819	2,213,488
Texum Repl with New Substation 25MVA	364	OR	Jun-09	2,819,833	1,518,372
U1--Functional Upgrade - Feeder Improvements	364	OR	various	2,800,424	1,883,688
N6--New Revenue/Connection - Street Light & Other & Meters	364	OR	various	2,699,196	1,750,641
U1--Functional Upgrade - Feeder Improvements	364	UT	various	2,567,126	1,774,083
RA--Replace - Underground Cable	364	OR	various	2,506,711	2,046,680
N2--N2--New Revenue/Connection - Commercial	364	WA	various	2,431,273	1,528,804
RD--Replace - Overhead Distribution Lines - Other	364	UT	various	2,405,831	1,770,191
N3--N3--New Revenue/Connection - Industrial	364	WYP	various	2,387,021	1,581,299
Hopland Sub Increase Capacity 15.6MVA	364	WA	Oct-08	2,356,756	2,356,756
N1--N1--New Revenue/Connection - Residential	364	CA	various	2,303,739	1,503,516
Tooele Depot Incr Trnsmr-Trans Capacity	364	UT	Oct-08	2,281,319	2,281,319
South Park 1 Convert 138-12 5kV Trans & Fdrs	364	UT	May-09	2,274,804	1,399,880
M9--Mandated - Public Accommodations & Other	364	OR	various	2,069,513	1,877,975
Northeast Instl 2nd 4-12kV Trnsf 4-12kV	364	UT	Dec-08	2,040,856	2,040,856
N7--New Revenue/System Reinforcement - Feeder	364	WYP	various	1,998,978	1,844,665
M9--Mandated - Public Accommodations & Other	364	WYP	various	1,996,900	1,848,117
RB--Replace - Underground - Vaults & Equipment	364	UT	various	1,967,092	1,763,085
RC--Replace - Overhead Distribution Lines - Poles	364	WYP	various	1,791,571	1,354,609
Commerce Sub: 138-12 5kV Sub	364	UT	Oct-08	1,727,804	1,727,804
N2--N2--New Revenue/Connection - Commercial	364	ID	various	1,725,184	1,324,141
Granger - 46-12.5 kV Increase Capacity	364	UT	May-09	1,700,000	1,046,154
Summit Creek Increase Capacity	364	UT	Dec-09	1,600,000	123,077
R6--Replace - Substation - Bushings, Glass & Other	364	OR	various	1,583,154	1,233,154
R1--Replace - Substation - Switchgear, Breakers, Reclrs	364	UT	various	1,575,672	1,500,201
BDO/Build 138-12.5kV Sub & Line 30MVA	364	UT	Sep-08	1,573,901	1,573,901
RD--Replace - Overhead Distribution Lines - Other	364	WA	various	1,510,152	925,450
Judge #13 Feeder - 3500kW service to Montage	364	UT	Dec-09	1,509,546	116,119

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Pro Forma Plant Additions Adjustment
 Distribution Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Test Period	
				July 08 to Dec 09 Plant Adds	13 Month Avg. Plant Adds
Medford Mobile T-3737 Rewind	364	OR	Jun-09	1,500,000	807,692
U2--Functional Upgrade - Substation Improvements	364	OR	various	1,465,940	1,428,440
N8--New Revenue/System Reinforcement - Substation	364	UT	various	1,463,507	998,892
RJ--Replace - Customer Meters	364	ID	various	1,420,818	710,409
M3--Mandated - Environmental	364	UT	various	1,295,454	1,070,454
RC--Replace - Overhead Distribution Lines - Poles	364	ID	various	1,288,060	834,346
U2--Functional Upgrade - Substation Improvements	364	UT	various	1,227,726	1,148,945
M1--Mandated - Highway Relocations	364	WYP	various	1,205,063	914,327
North East 2 Incr Cap Convert to 12.5kV	364	UT	May-09	1,200,000	738,462
N6--New Revenue/Connection - Street Light & Other & Meters	364	WYP	various	1,199,587	737,991
RC--Replace - Overhead Distribution Lines - Poles	364	WA	various	1,163,408	745,577
M3--Mandated - Environmental	364	WYP	various	1,135,093	685,093
N7--New Revenue/System Reinforcement - Feeder	364	ID	various	1,082,968	851,498
M1--Mandated - Highway Relocations	364	WA	various	1,078,311	714,009
RI--Replace - Storm and Casualty	364	WYP	various	1,032,821	858,613
R1--Replace - Substation - Switchgear, Breakers, Reclrs	364	OR	various	1,024,435	983,435
Chiloquin Sub Add New 115-12.5kV Cap	364	OR	Dec-08	1,019,968	1,019,968
Projects Less Than \$1million	364	WYP	various	6,490,106	5,030,336
Projects Less Than \$1million	364	WA	various	6,250,475	4,311,775
Projects Less Than \$1million	364	UT	various	13,703,456	11,713,628
Projects Less Than \$1million	364	OR	various	10,058,167	7,740,788
Projects Less Than \$1million	364	ID	various	7,458,130	4,989,232
Projects Less Than \$1million	364	CA	various	7,153,952	4,941,502
				411,437,842	293,247,149

Ref. 8.10.4

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Pro Forma Plant Additions Adjustment
 General Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Test Period	
				July 08 to Dec 09 Plant Adds	13 Month Avg. Plant Adds
Other Technology Obsolescence	397	SO	Monthly	20,434,355	11,688,387
Oregon Mobile Radio Repl Project	397	OR	Dec-09	5,951,755	457,827
RV--Replace - Vehicles	397	UT	various	5,374,269	5,283,961
UT Mobile Radio Repl Project	397	UT	Dec-09	4,483,434	344,880
WY Mobile Radio Repl Project	397	WYP	Dec-09	3,966,114	305,086
IP Telephony	397	SO	Monthly	3,914,292	3,182,266
UQ--Functional Upgrade - Other General Plant	397	OR	various	3,829,907	3,685,907
RQ--Replace - Other General Plant	397	OR	various	3,468,161	2,501,514
Mobile Radio Purch-Implemnt VHF Spectrum	397	OR	Jun-09	3,216,999	1,732,230
RV--Replace - Vehicles	397	WYP	various	2,438,796	1,987,258
IT Capacity Growth	397	SO	Monthly	2,390,981	1,437,700
RV--Replace - Vehicles	397	OR	various	1,880,672	1,023,677
RV--Replace - Vehicles	397	ID	various	1,488,595	1,037,057
California Mobile Radio Repl Project	397	CA	Dec-09	1,458,926	112,225
RQ--Replace - Other General Plant	397	UT	various	1,343,645	1,274,836
RT--Replace - Tools	397	UT	various	1,279,014	929,014
ID Mobile Radio Repl Project	397	ID	Dec-09	1,130,438	86,957
R8--Replace - Microwave/Fiber Communications	397	OR	various	1,053,760	516,068
Projects Less Than \$1million	397	WYP	various	1,596,335	1,126,326
Projects Less Than \$1million	397	WA	various	3,765,403	2,036,486
Projects Less Than \$1million	397	UT	various	2,120,698	1,676,104
Projects Less Than \$1million	397	SSGCH	various	200,510	104,962
Projects Less Than \$1million	397	SO	various	1,426,681	1,274,797
Projects Less Than \$1million	397	SG	various	6,351,927	4,202,880
Projects Less Than \$1million	397	OR	various	3,108,177	2,574,511
Projects Less Than \$1million	397	ID	various	1,073,324	655,970
Projects Less Than \$1million	397	CN	various	671,278	599,162
Projects Less Than \$1million	397	CA	various	1,950,768	1,318,637
				91,369,214	53,156,684

Ref. 8.10.4

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Pro Forma Plant Additions Adjustment
 Intangible Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Test Period	
				July 08 to Dec 09 Plant Adds	13 Month Avg. Plant Adds
SAP Upgrade	303	SO	Monthly	4,732,758	1,623,611
IP--IT-Asset Performance New Investment	303	SO	various	4,653,480	3,301,172
Enterprise Applications	303	SO	Monthly	3,964,822	3,281,640
Transmission Scheduling Project KWH	302	SG	Dec-08	3,848,471	3,848,471
Control Center Disaster Recovery	303	SO	Dec-09	3,400,000	261,538
Control Center Disaster Recovery Improve	303	SO	Dec-08	2,717,951	2,717,951
PacifiCorp Energy	302	SG	Monthly	2,243,371	1,342,545
SAP license and Maintenance enhancements	303	SO	Monthly	2,142,841	391,176
Customer Service	303	CN	Monthly	2,053,360	1,264,937
Unassigned / Unallocated Projects	303	SO	Monthly	1,760,165	1,387,438
IC--IT-Core Program-Compliance, Mandate, Regulatory	303	SO	various	1,708,143	1,043,528
KWH Replacement	303	SO	Jun-09	1,000,000	538,462
Projects Less Than \$1million	303	SO	various	6,549,994	3,882,405
Projects Less Than \$1million	302	SG	various	3,070,039	2,593,124
				43,845,395	27,477,999

Ref. 8.10.4

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Pro Forma Plant Additions Adjustment
 Mining Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Test Period	
				July 08 to Dec 09 Plant Adds	13 Month Avg. Plant Adds
ENERGY WEST Deer Creek Mine CAP Forecast	399	SE	Jan-09	21,363,668	8,259,563
BUSINESS SYSTEM UPGRADE	399	SE	various	1,381,898	1,381,898
ENERGY WEST Support CAP Forecast	399	SE	Jan-07	1,314,380	1,045,918
Projects Less Than \$1million	399	SE	various	6,512,833	5,994,064
				30,572,778	16,681,443

Ref. 8.10.4

	<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 Rate Base:							
Steam Plant Retirements	312	3	(11,457,599)	SG	40.328%	(4,620,591)	
Steam Plant Retirements	312	3	(13,445,448)	SG	40.328%	(5,422,246)	
Steam Plant Retirements	312	3	(14,878,139)	SG	40.328%	(6,000,018)	
Steam Plant Retirements	312	3	(72,507,144)	SSGCH	39.368%	(28,544,905)	
Hydro Plant Retirements	332	3	(715,581)	SG-P	40.328%	(288,578)	
Hydro Plant Retirements	332	3	(121,198)	SG-U	40.328%	(48,877)	
Hydro Plant Retirements	332	3	(413,274)	SG-P	40.328%	(166,664)	
Hydro Plant Retirements	332	3	(33,683)	SG-U	40.328%	(13,583)	
Other Plant Retirements	343	3	(25,723)	SG	40.328%	(10,373)	
Other Plant Retirements	343	3	(20,279,019)	SG	40.328%	(8,178,071)	
Other Plant Retirements	343	3	(57,102)	SSGCT	43.140%	(24,634)	
Transmission Plant Retirements	355	3	(2,741,266)	SG	40.328%	(1,105,491)	
Transmission Plant Retirements	355	3	(2,680,180)	SG	40.328%	(1,080,856)	
Transmission Plant Retirements	355	3	(3,906,848)	SG	40.328%	(1,575,544)	
Distribution Plant Retirements	364	3	(963,274)	CA	0.000%	-	
Distribution Plant Retirements	364	3	(10,000,757)	OR	0.000%	-	
Distribution Plant Retirements	364	3	(2,464,484)	WA	0.000%	-	
Distribution Plant Retirements	364	3	(3,030,029)	WYP	0.000%	-	
Distribution Plant Retirements	364	3	(16,443,542)	UT	100.000%	(16,443,542)	
Distribution Plant Retirements	364	3	(2,361,715)	ID	0.000%	-	
Distribution Plant Retirements	364	3	(564,069)	WYU	0.000%	-	
General Plant Retirements	397	3	(514,749)	CA	0.000%	-	
General Plant Retirements	397	3	(5,710,115)	OR	0.000%	-	
General Plant Retirements	397	3	(1,391,015)	WA	0.000%	-	
General Plant Retirements	397	3	(2,241,112)	WYP	0.000%	-	
General Plant Retirements	397	3	(7,238,073)	UT	100.000%	(7,238,073)	
General Plant Retirements	397	3	(1,155,295)	ID	0.000%	-	
General Plant Retirements	397	3	(572,873)	WYU	0.000%	-	
General Plant Retirements	397	3	(634,184)	SG	40.328%	(255,752)	
General Plant Retirements	397	3	(1,426,555)	SG	40.328%	(575,297)	
General Plant Retirements	397	3	(5,976,233)	SG	40.328%	(2,410,080)	
General Plant Retirements	397	3	(19,629,454)	SO	40.792%	(8,007,190)	
General Plant Retirements	397	3	(266,919)	SSGCH	39.368%	(105,082)	
General Plant Retirements	397	3	(952)	SSGCT	43.140%	(411)	
General Plant Retirements	397	3	(1,819,467)	CN	46.014%	(837,213)	
General Plant Retirements	397	3	(176,780)	SE	39.940%	(70,606)	
Mining Plant Retirements	399	3	(7,061,822)	SE	39.940%	(2,820,492)	
			<u>(234,905,671)</u>			<u>(95,844,169)</u>	8.11.1

Description of Adjustment:

Plant retirements are calculated on pro forma plant balances included in this filing. This adjustment reflects the retirements of gross electric plant in service into results.

	<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:							
Intangible Plant Retirements	303	3	-	CA	0.000%	-	
Intangible Plant Retirements	303	3	(40,088)	CN	46.014%	(18,446)	
Intangible Plant Retirements	303	3	(59,481)	SG	40.328%	(23,987)	
Intangible Plant Retirements	302	3	(13,353)	SG	40.328%	(5,385)	
Intangible Plant Retirements	303	3	(3,666)	ID	0.000%	-	
Intangible Plant Retirements	303	3	(153,596)	OR	0.000%	-	
Intangible Plant Retirements	303	3	-	SE	39.940%	-	
Intangible Plant Retirements	303	3	(3,013,083)	SG	40.328%	(1,215,108)	
Intangible Plant Retirements	303	3	-	SG-P	40.328%	-	
Intangible Plant Retirements	303	3	-	SG-U	40.328%	-	
Intangible Plant Retirements	303	3	(2,385,716)	SO	40.792%	(973,174)	
Intangible Plant Retirements	303	3	-	SSGCH	39.368%	-	
Intangible Plant Retirements	303	3	(2,583)	UT	100.000%	(2,583)	
Intangible Plant Retirements	303	3	(587)	WA	0.000%	-	
Intangible Plant Retirements	303	3	(150)	WYP	0.000%	-	
Intangible Plant Retirements	303	3	-	WYU	0.000%	-	
			<u>(5,672,302)</u>			<u>(2,238,684)</u>	
Total Page 8.11			(234,905,671)			(95,844,169)	
Total Page 8.11.1			<u>(5,672,302)</u>			<u>(2,238,684)</u>	
			<u>(240,577,974)</u>			<u>(98,082,852)</u>	8.11.5

Description of Adjustment:

Plant retirements are calculated on pro forma plant balances included in this filing. This adjustment reflects the retirements of gross electric plant in service into results.

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Monthly Plant Retirements Summary

Description	Factor	Jun-08	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
Steam Production Plant:															
Pre-merger Utah	DGP	(957,085)	(1,914,171)	(2,871,256)	(3,828,341)	(4,786,427)	(5,742,512)	(6,695,027)	(7,647,541)	(8,600,056)	(9,552,570)	(10,505,085)	(11,457,599)	(12,410,113)	(13,362,628)
Post-merger Utah	DGU	(1,123,331)	(2,246,662)	(4,493,323)	(6,739,984)	(9,486,645)	(12,233,306)	(15,479,967)	(18,726,628)	(21,973,289)	(25,219,950)	(28,466,611)	(31,713,272)	(34,959,933)	(38,206,594)
Renewable - Blundell	SG	(1,188,825)	(2,377,650)	(3,566,475)	(4,755,300)	(5,944,125)	(7,132,950)	(8,321,775)	(9,510,600)	(10,699,425)	(11,888,250)	(13,077,075)	(14,265,900)	(15,454,725)	(16,643,550)
Coal Mine	SG	(14,404)	(28,807)	(43,211)	(57,614)	(72,018)	(86,421)	(100,825)	(115,228)	(129,631)	(144,034)	(158,437)	(172,840)	(187,243)	(201,646)
Oil Control Equipment	SG								(18,264)	(36,528)	(54,792)	(73,056)	(91,320)	(109,584)	(127,848)
Pollution Control Equipment	SSGCH								(18,264)	(36,528)	(54,792)	(73,056)	(91,320)	(109,584)	(127,848)
Post-merger	SSGCH	(376,488)	(752,976)	(1,129,464)	(1,700,196)	(2,270,928)	(2,841,660)	(3,412,392)	(3,983,124)	(4,553,856)	(5,124,588)	(5,695,320)	(6,266,052)	(6,836,784)	(7,407,516)
Total Steam Plant	SSGCH	(3,660,133)	(7,320,266)	(10,980,399)	(16,640,532)	(22,300,665)	(27,960,798)	(33,620,931)	(39,281,064)	(44,941,197)	(50,601,330)	(56,261,463)	(61,921,596)	(67,581,729)	(73,241,862)
Hydro Production Plant:															
Pre-merger Pacific	DGP	(59,679)	(119,358)	(179,036)	(238,715)	(298,394)	(358,073)	(417,752)	(477,431)	(536,810)	(596,489)	(656,168)	(715,847)	(775,526)	(834,805)
Post-merger Utah	DGU	(10,107)	(20,213)	(30,320)	(40,427)	(50,533)	(60,640)	(70,747)	(80,854)	(90,961)	(101,068)	(111,175)	(121,282)	(131,389)	(141,496)
Post-merger	SG-P	(29,851)	(59,702)	(89,553)	(119,404)	(149,255)	(179,106)	(208,957)	(238,808)	(268,659)	(298,510)	(328,361)	(358,212)	(388,063)	(417,914)
Post-merger	SG-U	(2,516)	(5,031)	(7,547)	(10,063)	(12,578)	(15,094)	(17,610)	(20,126)	(22,642)	(25,158)	(27,674)	(30,190)	(32,706)	(35,222)
Total Hydro Plant		(102,153)	(204,305)	(306,458)	(408,610)	(510,763)	(612,915)	(715,068)	(817,221)	(919,374)	(1,021,527)	(1,123,680)	(1,225,833)	(1,327,986)	(1,430,139)
Other Production Plant:															
Pre-merger Utah	DGU	(2,155)	(4,310)	(6,465)	(8,620)	(10,775)	(12,929)	(15,084)	(17,239)	(19,393)	(21,548)	(23,703)	(25,857)	(28,012)	(29,870)
Post-merger	SG	(1,103,483)	(2,206,966)	(3,310,449)	(4,413,931)	(5,517,414)	(6,620,897)	(7,724,380)	(8,827,862)	(9,931,345)	(11,034,828)	(12,138,311)	(13,241,794)	(14,345,277)	(15,448,760)
Post-merger Wind	SG	(970,631)	(1,941,261)	(2,911,891)	(3,882,521)	(4,853,151)	(5,823,781)	(6,794,411)	(7,765,041)	(8,735,671)	(9,706,301)	(10,676,931)	(11,647,561)	(12,618,191)	(13,588,821)
Post-merger	SSGCT	(4,753)	(9,506)	(14,259)	(19,012)	(23,765)	(28,518)	(33,271)	(38,024)	(42,777)	(47,530)	(52,283)	(57,036)	(61,789)	(66,542)
Total Other Plant		(1,681,022)	(3,362,043)	(5,043,065)	(6,724,086)	(8,405,108)	(10,086,129)	(11,767,151)	(13,448,172)	(15,129,193)	(16,810,214)	(18,491,235)	(20,172,256)	(21,853,277)	(23,534,298)
Transmission Plant:															
Pre-merger Pacific	DGP	(228,707)	(457,414)	(686,121)	(914,827)	(1,143,534)	(1,372,241)	(1,600,948)	(1,829,655)	(2,058,362)	(2,287,069)	(2,515,776)	(2,744,483)	(2,973,190)	(3,191,897)
Post-merger Utah	DGU	(223,574)	(447,147)	(670,720)	(894,294)	(1,117,868)	(1,341,441)	(1,565,014)	(1,788,587)	(2,012,160)	(2,235,733)	(2,459,306)	(2,682,879)	(2,906,452)	(3,130,025)
Post-merger	SG	(315,467)	(630,934)	(946,401)	(1,261,868)	(1,577,335)	(1,892,802)	(2,208,269)	(2,523,736)	(2,839,203)	(3,154,670)	(3,470,137)	(3,785,604)	(4,101,071)	(4,416,538)
Total Transmission Plant		(768,748)	(1,537,495)	(2,306,242)	(3,075,000)	(3,843,747)	(4,612,494)	(5,381,241)	(6,150,000)	(6,918,747)	(7,687,494)	(8,456,241)	(9,225,000)	(9,993,747)	(10,762,494)
Distribution Plant:															
California	CA	(78,353)	(156,707)	(235,060)	(313,414)	(391,767)	(470,120)	(548,473)	(626,827)	(705,180)	(783,533)	(861,886)	(940,240)	(1,018,593)	(1,096,947)
Oregon	OR	(823,695)	(1,647,390)	(2,471,085)	(3,294,780)	(4,118,475)	(4,942,170)	(5,765,865)	(6,589,560)	(7,413,255)	(8,236,950)	(9,060,645)	(9,884,340)	(10,708,035)	(11,531,730)
Washington	WA	(303,714)	(607,428)	(911,142)	(1,214,856)	(1,518,570)	(1,822,284)	(2,126,000)	(2,429,714)	(2,733,428)	(3,037,142)	(3,340,856)	(3,644,570)	(3,948,284)	(4,252,000)
Eastern Wyoming	WYP	(246,559)	(493,118)	(739,677)	(986,235)	(1,232,794)	(1,479,352)	(1,725,911)	(1,972,470)	(2,219,028)	(2,465,587)	(2,712,146)	(2,958,705)	(3,205,264)	(3,451,823)
Utah	UT	(1,342,404)	(2,684,807)	(4,027,211)	(5,369,615)	(6,712,019)	(8,054,423)	(9,396,827)	(10,739,231)	(12,081,635)	(13,424,039)	(14,766,443)	(16,108,847)	(17,451,251)	(18,793,655)
Idaho	ID	(195,160)	(390,320)	(585,480)	(780,640)	(975,800)	(1,170,960)	(1,366,120)	(1,561,280)	(1,756,440)	(1,951,600)	(2,146,760)	(2,341,920)	(2,537,080)	(2,732,240)
Western Wyoming	WYU	(147,092)	(294,183)	(441,275)	(628,366)	(815,457)	(1,002,548)	(1,189,639)	(1,376,730)	(1,563,821)	(1,750,912)	(1,938,003)	(2,125,094)	(2,312,185)	(2,499,276)
Total Distribution Plant		(2,936,977)	(5,873,953)	(8,810,929)	(11,747,905)	(14,684,881)	(17,621,857)	(20,558,833)	(23,495,809)	(26,432,785)	(29,369,761)	(32,306,737)	(35,243,713)	(38,180,689)	(41,117,665)
General Plant:															
California	CA	(42,049)	(84,097)	(126,146)	(189,219)	(252,292)	(315,365)	(378,438)	(441,511)	(504,584)	(567,657)	(630,730)	(693,803)	(756,876)	(819,949)
Oregon	OR	(468,665)	(937,330)	(1,405,995)	(2,128,992)	(2,851,989)	(3,574,986)	(4,297,983)	(5,020,980)	(5,743,977)	(6,466,974)	(7,189,971)	(7,912,968)	(8,635,965)	(9,358,962)
Washington	WA	(115,431)	(230,861)	(346,292)	(461,723)	(577,154)	(692,585)	(808,016)	(923,447)	(1,038,878)	(1,154,309)	(1,269,740)	(1,385,171)	(1,500,602)	(1,616,033)
Eastern Wyoming	WYP	(185,124)	(370,248)	(555,372)	(740,496)	(925,620)	(1,110,744)	(1,295,868)	(1,480,992)	(1,666,116)	(1,851,240)	(2,036,364)	(2,221,488)	(2,406,612)	(2,591,736)
Utah	UT	(594,854)	(1,189,708)	(1,784,562)	(2,379,416)	(3,224,270)	(4,069,124)	(4,913,978)	(5,758,832)	(6,603,686)	(7,448,540)	(8,293,394)	(9,138,248)	(9,983,102)	(10,827,956)
Idaho	ID	(96,076)	(192,152)	(288,228)	(384,304)	(480,380)	(576,456)	(672,532)	(768,608)	(864,684)	(960,760)	(1,056,836)	(1,152,912)	(1,248,988)	(1,345,064)
Western Wyoming	WYU	(48,324)	(96,648)	(144,972)	(217,458)	(290,000)	(362,542)	(435,084)	(507,626)	(580,168)	(652,710)	(725,252)	(797,794)	(870,336)	(942,878)
Pre-merger Pacific	DGP	(53,669)	(107,337)	(161,006)	(214,675)	(268,344)	(322,013)	(375,682)	(429,351)	(483,020)	(536,689)	(590,358)	(644,027)	(697,696)	(751,365)
Post-merger Utah	DGU	(120,936)	(241,871)	(362,806)	(483,741)	(604,676)	(725,611)	(846,546)	(967,481)	(1,088,416)	(1,209,351)	(1,330,286)	(1,451,221)	(1,572,156)	(1,693,091)
Post-merger	SG	(497,147)	(994,294)	(1,491,441)	(1,988,588)	(2,485,735)	(2,982,882)	(3,480,029)	(3,977,176)	(4,474,323)	(4,971,470)	(5,468,617)	(5,965,764)	(6,462,911)	(6,960,058)
General Office	SO	(1,649,075)	(3,298,150)	(4,947,225)	(6,596,300)	(8,245,375)	(9,894,450)	(11,543,525)	(13,192,600)	(14,841,675)	(16,490,750)	(18,139,825)	(19,788,900)	(21,437,975)	(23,087,050)
General Office	SSGCH	(22,336)	(44,672)	(67,008)	(99,344)	(131,680)	(164,016)	(196,352)	(228,688)	(261,024)	(293,360)	(325,696)	(358,032)	(390,368)	(422,704)
General Office	SSGCT	(79)	(159)	(238)	(357)	(476)	(595)	(714)	(833)	(952)	(1,071)	(1,190)	(1,309)	(1,428)	(1,547)
Customer Service	CN	(152,738)	(305,477)	(458,215)	(610,954)	(763,692)	(916,431)	(1,069,169)	(1,221,908)	(1,374,647)	(1,527,386)	(1,680,125)	(1,832,864)	(1,985,603)	(2,138,342)
Fuel/Related	SE	(15,366)	(30,732)	(46,098)	(61,464)	(76,830)	(92,196)	(107,562)	(122,928)	(138,294)	(153,660)	(169,026)	(184,392)	(199,758)	(215,124)
Total General Plant		(4,061,869)	(8,123,738)	(12,185,607)	(16,247,476)	(20,309,345)	(24,371,214)	(28,433,083)	(32,494,952)	(36,556,821)	(40,618,690)	(44,680,559)	(48,742,428)	(52,804,297)	(56,866,166)
Mining Plant:															
Coal Mine	SE	(584,269)	(1,168,537)	(1,752,806)	(2,337,074)	(2,921,343)	(3,505,612)	(4,089,881)	(4,674,150)	(5,258,419)	(5,842,688)	(6,427,001)	(7,011,314)	(7,595,627)	(8,179,940)
Total Mining Plant		(584,269)	(1,168,537)	(1,752,806)	(2,337,074)	(2,921,343)	(3,505,612)	(4,089,881)	(4,674,150)	(5,258,419)	(5,842,688)	(6,427,001)	(7,011,314)	(7,595,627)	(8,179,940)

Rocky Mountain Power
 Utan General Rate Case - December 2009
 Monthly Plant Retirements Summary

Description	Factor	Jun-08	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
Intangible Plant:															
California	CA	(3,334)	(6,668)	(10,003)	(13,337)	(16,671)	(20,005)	(23,352)	(26,699)	(30,047)	(33,394)	(36,741)	(40,088)	(43,435)	(46,783)
Customer Service	CN	(5,191)	(10,383)	(15,574)	(20,766)	(25,957)	(31,148)	(36,370)	(40,593)	(45,315)	(50,037)	(54,759)	(59,481)	(64,203)	(68,925)
Pre-merger Pacific	DGP	(1,119)	(2,238)	(3,357)	(4,476)	(5,595)	(6,714)	(7,820)	(8,927)	(10,033)	(11,140)	(12,246)	(13,353)	(14,459)	(15,566)
Pre-merger Utah	DGU	(306)	(611)	(917)	(1,222)	(1,528)	(1,833)	(2,138)	(2,444)	(2,750)	(3,055)	(3,360)	(3,666)	(3,971)	(4,277)
Idaho	ID	(13,455)	(26,910)	(40,365)	(53,820)	(67,275)	(80,730)	(92,874)	(103,018)	(117,163)	(123,307)	(141,451)	(153,596)	(165,740)	(177,884)
Oregon	OR	(242,481)	(484,963)	(727,444)	(969,926)	(1,212,407)	(1,454,888)	(1,714,567)	(1,974,287)	(2,233,986)	(2,493,685)	(2,753,384)	(3,013,083)	(3,272,782)	(3,532,481)
Fuel Related	SE	(195,849)	(391,698)	(587,548)	(783,397)	(979,246)	(1,175,095)	(1,376,866)	(1,578,636)	(1,780,406)	(1,982,176)	(2,183,946)	(2,385,716)	(2,587,486)	(2,789,256)
Post-merger	SG	(215)	(431)	(646)	(861)	(1,077)	(1,292)	(1,507)	(1,722)	(1,937)	(2,152)	(2,368)	(2,583)	(2,798)	(3,013)
Hydro Relicensing	SG-P	(52)	(105)	(157)	(210)	(262)	(315)	(360)	(406)	(451)	(496)	(542)	(587)	(632)	(678)
Hydro Relicensing	SG-U	(13)	(25)	(38)	(50)	(63)	(75)	(88)	(100)	(113)	(125)	(138)	(150)	(163)	(175)
General Office	SO	(462,016)	(924,032)	(1,386,048)	(1,848,065)	(2,310,081)	(2,772,097)	(3,255,464)	(3,738,832)	(4,222,200)	(4,705,567)	(5,188,935)	(5,672,302)	(6,155,670)	(6,639,037)
Cholla Intangible	SSGCH														
Utah	UT														
Washington	WA														
Eastern Wyoming	WYP														
Western Wyoming	WYU														
Total Intangible Plant		(14,257,185)	(28,514,370)	(42,771,554)	(125,251,062)	(139,506,246)	(153,765,431)	(168,234,188)	(182,702,945)	(197,171,702)	(211,640,459)	(226,109,216)	(240,677,974)	(255,046,731)	(269,515,488)

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Monthly Plant Retirements Summary

Description	Factor	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Test Period Average
Steam Production Plant:							
Pre-merger Pacific	DGP	(14,315,142)	(15,267,657)	(16,220,171)	(17,172,686)	(18,116,102)	(11,457,599)
Pre-merger Utah	DGU	(16,798,180)	(17,915,757)	(19,033,334)	(20,150,912)	(21,257,041)	(13,445,448)
Post-merger	SG	(18,409,744)	(19,662,721)	(20,915,698)	(22,168,675)	(23,518,563)	(14,650,813)
Renewable - Blundell	SG	(215,590)	(229,942)	(244,294)	(258,646)	(272,896)	(172,534)
Pollution Control Equipment	SG	(82,189)	(91,321)	(100,453)	(109,585)	(118,717)	(54,792)
Pollution Control Equipment	SSGCH	(14,837)	(16,486)	(18,134)	(19,783)	(21,431)	(9,891)
Post-merger	SSGCH	(73,505,254)	(73,841,254)	(74,177,255)	(74,513,255)	(74,852,241)	(72,497,253)
Total Steam Plant		(123,340,935)	(127,025,137)	(130,709,339)	(134,393,541)	(138,174,044)	(112,288,330)
Hydro Production Plant:							
Pre-merger Pacific	DGP	(894,335)	(953,920)	(1,013,504)	(1,073,089)	(1,132,486)	(715,561)
Pre-merger Utah	DGU	(151,478)	(161,571)	(171,664)	(181,757)	(191,823)	(121,198)
Post-merger	SG-P	(530,357)	(569,384)	(608,412)	(647,439)	(692,778)	(413,274)
Post-merger	SG-U	(42,977)	(46,075)	(49,173)	(52,271)	(55,618)	(33,683)
Total Hydro Plant		(1,619,146)	(1,730,949)	(1,842,753)	(1,954,556)	(2,072,704)	(1,283,736)
Other Production Plant:							
Pre-merger Utah	DGU	(32,119)	(34,252)	(36,384)	(38,516)	(40,603)	(25,723)
Post-merger	SG	(16,691,066)	(17,909,973)	(19,928,881)	(20,047,788)	(21,174,632)	(13,394,343)
Post-merger Wind	SG	(8,765,123)	(9,291,936)	(9,818,753)	(10,468,569)	(11,047,211)	(6,944,676)
Post-merger	SSGCT	(71,393)	(76,157)	(80,921)	(85,685)	(90,628)	(57,102)
Total Other Plant		(25,499,701)	(27,212,320)	(28,924,939)	(30,637,558)	(32,353,074)	(20,361,844)
Transmission Plant:							
Pre-merger Pacific	DGP	(3,425,779)	(3,653,950)	(3,882,121)	(4,110,291)	(4,337,393)	(2,741,266)
Pre-merger Utah	DGU	(3,349,549)	(3,572,672)	(3,795,795)	(4,018,919)	(4,241,143)	(2,680,180)
Post-merger	SG	(4,910,871)	(5,245,545)	(5,580,219)	(5,914,894)	(6,291,969)	(3,906,848)
Total Transmission Plant		(11,686,199)	(12,472,167)	(13,258,135)	(14,044,104)	(14,870,504)	(9,328,295)
Distribution Plant:							
California	CA	(1,209,851)	(1,292,043)	(1,374,235)	(1,456,428)	(1,542,288)	(963,274)
Oregon	OR	(12,530,051)	(13,373,149)	(14,216,246)	(15,059,344)	(15,929,750)	(10,000,757)
Washington	WA	(3,085,595)	(3,292,618)	(3,499,651)	(3,706,685)	(3,919,353)	(2,464,484)
Eastern Wyoming	WYP	(3,806,295)	(4,063,813)	(4,322,258)	(4,580,704)	(4,852,811)	(2,241,112)
Utah	UT	(20,638,102)	(22,036,289)	(23,434,475)	(24,832,662)	(26,289,146)	(16,443,542)
Idaho	ID	(2,957,092)	(3,155,551)	(3,354,009)	(3,552,468)	(3,757,410)	(2,361,715)
Western Wyoming	WYU	(704,829)	(751,749)	(798,670)	(845,590)	(892,168)	(564,069)
Total Distribution Plant		(44,930,876)	(47,965,211)	(50,999,546)	(54,033,881)	(57,182,927)	(35,827,871)
General Plant:							
California	CA	(645,978)	(689,721)	(733,464)	(777,207)	(828,262)	(514,749)
Oregon	OR	(7,159,176)	(7,642,197)	(8,125,217)	(8,608,237)	(9,120,646)	(5,710,115)
Washington	WA	(1,740,230)	(1,856,635)	(1,973,040)	(2,089,446)	(2,209,432)	(1,391,015)
Eastern Wyoming	WYP	(2,806,295)	(2,994,689)	(3,183,083)	(3,371,478)	(3,571,998)	(2,241,112)
Utah	UT	(9,072,547)	(9,684,039)	(10,295,530)	(10,907,021)	(11,515,213)	(7,238,073)
Idaho	ID	(1,444,714)	(1,541,187)	(1,637,660)	(1,734,133)	(1,835,983)	(1,155,295)
Western Wyoming	WYU	(714,336)	(761,491)	(808,646)	(855,800)	(900,672)	(572,873)
Pre-merger Pacific	DGP	(790,271)	(842,300)	(894,329)	(946,357)	(995,207)	(634,184)
Pre-merger Utah	DGU	(1,777,023)	(1,893,849)	(2,010,672)	(2,127,496)	(2,246,375)	(1,426,555)
Post-merger	SG	(7,472,968)	(7,971,800)	(8,470,692)	(8,969,584)	(9,457,792)	(5,976,233)
General Office	SO	(24,496,966)	(26,119,457)	(27,741,957)	(29,364,458)	(31,005,516)	(19,629,454)
General Office	SSGCH	(333,372)	(355,522)	(377,673)	(399,824)	(421,163)	(266,919)
General Office	SSGCT	(1,189)	(1,268)	(1,347)	(1,426)	(1,505)	(952)
Customer Service	CN	(2,270,986)	(2,421,492)	(2,571,998)	(2,722,504)	(2,862,872)	(1,819,467)
Fuel Related	SE	(219,072)	(233,170)	(247,267)	(261,364)	(273,134)	(176,780)
Total General Plant		(60,945,056)	(65,008,816)	(69,072,576)	(73,136,336)	(77,235,769)	(48,753,775)
Mining Plant:							
Coal Mine	SE	(8,839,927)	(9,432,629)	(10,025,330)	(10,618,032)	(11,245,466)	(7,061,822)
Total Mining Plant		(8,839,927)	(9,432,629)	(10,025,330)	(10,618,032)	(11,245,466)	(7,061,822)

Rocky Mountain Power
 Utah General Rate Case - December 2009
 Monthly Plant Retirements Summary

Description	Factor	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Test Period Average
Intangible Plant:							
California	CA	-	-	-	-	-	-
Customer Service	CN	(50,130)	(53,477)	(56,824)	(60,171)	(63,564)	(40,088)
Pre-merger Pacific	DGP	(73,647)	(78,369)	(83,091)	(87,814)	(91,662)	(59,481)
Pre-merger Utah	DGU	(16,672)	(17,779)	(18,885)	(19,992)	(21,074)	(13,353)
Idaho	ID	(4,582)	(4,887)	(5,193)	(5,498)	(5,803)	(3,666)
Oregon	OR	(190,029)	(202,173)	(214,317)	(226,462)	(236,240)	(153,596)
Fuel Related	SE	-	-	-	-	-	-
Post-merger	SG	(3,792,180)	(4,051,879)	(4,311,578)	(4,571,277)	(4,829,390)	(3,013,083)
Hydro Relicensing	SG-P	-	-	-	-	-	-
Hydro Relicensing	SG-U	-	-	-	-	-	-
General Office	SO	(2,991,026)	(3,192,796)	(3,394,566)	(3,596,337)	(3,807,953)	(2,385,716)
Cholla Intangible	SSGCH	-	-	-	-	-	-
Utah	UT	(3,228)	(3,443)	(3,658)	(3,873)	(4,087)	(2,583)
Washington	WA	(723)	(768)	(814)	(859)	(892)	(587)
Eastern Wyoming	WYP	(188)	(200)	(213)	(226)	(238)	(150)
Western Wyoming	WYU	-	-	-	-	-	-
Total Intangible Plant		(7,122,405)	(7,605,773)	(8,089,140)	(8,572,508)	(9,060,923)	(5,672,302)
Total		(283,984,245)	(298,453,002)	(312,921,759)	(327,390,516)	(342,195,412)	(240,577,974)

Ref 8.11.1

**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:	12/2/2008
TIME:	10:55:59 AM
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	48.20%	6.23%	3.003%
PREFERRED	0.30%	5.41%	0.016%
COMMON	51.50%	11.00%	5.665%
	<u>100.00%</u>		<u>8.684%</u>

OTHER INFORMATION

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ROLLED-IN
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	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	1,067,314,835	427,171,196
5 Other Operating Revenues	9.4	175,436,518	58,341,737	187,630,683	63,436,106
6 Total Operating Revenues	9.4	<u>4,429,330,286</u>	<u>1,822,284,495</u>	<u>4,701,266,818</u>	<u>1,921,421,431</u>
7					
8 Operating Expenses:					
9 Steam Production	9.5	865,024,880	346,062,131	951,647,615	381,205,946
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	1,430,441,235	573,418,412
13 Transmission	9.10	164,210,976	66,216,372	182,677,400	73,667,765
14 Distribution	9.12	218,720,171	91,923,460	220,779,441	92,652,351
15 Customer Accounting	9.12	93,204,369	38,916,143	90,465,634	35,766,947
16 Customer Service & Infor	9.13	33,245,936	21,917,285	14,963,407	6,864,863
17 Sales	9.13	0	0	0	0
18 Administrative & General	9.14	171,224,136	67,143,028	177,396,113	70,668,502
19					
20 Total O & M Expenses	9.14	<u>2,896,589,715</u>	<u>1,212,903,551</u>	<u>3,105,833,101</u>	<u>1,249,352,469</u>
21					
22 Depreciation	9.16	413,308,745	163,008,169	463,236,200	183,290,046
23 Amortization	9.17	62,472,711	21,356,533	63,691,594	21,968,012
24 Taxes Other Than Income	9.17	106,123,328	33,196,472	120,800,866	39,284,148
25 Income Taxes - Federal	9.20	73,666,560	34,027,841	(48,493,577)	(5,822,775)
26 Income Taxes - State	9.20	16,212,975	7,565,239	34,092	2,185,213
27 Income Taxes - Def Net	9.19	189,558,215	62,046,157	275,874,571	104,388,401
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)	(5,330,154)
30					
31 Total Operating Expenses	9.20	<u>3,747,289,475</u>	<u>1,528,353,752</u>	<u>3,965,456,865</u>	<u>1,587,821,620</u>
32					
33 Operating Revenue for Return		<u>682,040,810</u>	<u>293,930,743</u>	<u>735,809,953</u>	<u>333,599,812</u>
34					
35 Rate Base:					
36 Electric Plant in Service	9.30	17,064,579,403	6,942,670,254	19,072,032,858	7,782,632,121
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	34,422,703
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	17,533,089
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	67,935,284
44 Working Capital	9.33	68,137,077	31,540,614	47,406,378	23,002,447
45 Weatherization Loans	9.31	14,588,989	6,191,805	14,588,989	6,191,802
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>19,762,564,346</u>	<u>8,027,021,846</u>
49					
50 Rate Base Deductions:					
51 Accum Prov For Depr	9.38	(6,268,944,208)	(2,408,188,473)	(6,494,638,345)	(2,495,422,905)
52 Accum Prov For Amort	9.39	(400,101,953)	(159,180,514)	(435,574,692)	(173,829,831)
53 Accum Def Income Taxes	9.35	(1,476,739,164)	(624,465,580)	(1,768,264,618)	(747,805,992)
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)	(37,100,384)
58					
59 Total Rate Base Deductions		<u>(8,241,909,173)</u>	<u>(3,229,296,226)</u>	<u>(8,829,035,345)</u>	<u>(3,474,317,403)</u>
60					
61 Total Rate Base		<u>9,506,026,539</u>	<u>3,955,003,337</u>	<u>10,933,529,001</u>	<u>4,552,704,444</u>
62					
63 Return on Rate Base		7.175%	7.432%	6.730%	7.328%
64					
65 Return on Equity		8.069%	8.569%	7.205%	8.366%
66 Net Power Costs		1,044,160,700	417,289,268	1,053,297,584	420,009,951
67 100 Basis Points in Equity:					
68 Revenue Requirement Impact		78,898,994	32,826,101	90,747,110	37,786,955
69 Rate Base Decrease		(636,633,914)	(256,305,499)	(777,209,810)	(298,965,917)

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	21,453,057	8,638,737	22,771,556	9,183,255
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	15,427,498	6,154,256	16,674,701	6,659,876
226								
227	501NPC	Fuel Related-NPC						
228		P	SE		541,837,917	216,410,084	584,777,142	233,560,011
229		P	SE		-	-	-	-
230		P	SE		-	-	-	-
231		P	SE		-	-	-	-
232		P	SE		44,829,541	17,707,284	58,349,660	23,304,856
233				Tab 5	586,667,458	234,117,368	643,126,802	256,864,868
234								
235		Total Fuel Related			602,094,956	240,271,624	659,801,503	263,524,744
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	35,007,394	14,089,999	37,364,261	15,068,163
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	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	4,192,554	1,676,877	4,493,995	1,812,327
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	42,720,191	17,210,206	45,181,315	18,220,605
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	668,628	269,586	724,073	292,002
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	5,977,021	2,392,784	20,750,848	8,368,349
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	24,639,943	9,926,360	25,881,494	10,437,423
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	83,022,965	33,426,228	87,214,175	35,171,509
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	28,244,651	11,355,267	29,675,632	11,967,513
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	13,566,283	5,431,630	14,242,600	5,743,719
292								
293		Total Steam Power Generation		Tab 4	865,024,880	346,062,131	951,647,615	381,205,946

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 Thirteen Month Average				JUNE 2008		DECEMBER 2009		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UTAH	PRO FORMA RESULTS 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	4,389,727
850				Tab 4	10,534,610	4,299,363	10,760,010	4,392,320
851								
852	924	Property Insurance						
853		PTD	SO		33,394,979	13,586,642	35,881,444	14,641,967
854				Tab 4	33,394,979	13,586,642	35,881,444	14,641,967
855								
856	925	Injuries & Damages						
857		PTD	SO		8,324,257	3,386,698	8,774,813	3,580,695
858				Tab 4	8,324,257	3,386,698	8,774,813	3,580,695
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)	(2,037,773)
881				Tab 4	(4,707,351)	(1,915,171)	(4,993,744)	(2,037,773)
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	5,956,152	2,430,498
887				Tab 4	21,992,791	8,455,613	15,347,409	5,723,930
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	2,139,358
892				Tab 4	6,355,637	2,214,781	6,210,798	2,139,299
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	10,578,927
898				Tab 4	25,005,911	10,160,537	25,958,264	10,578,927
899								
900		Total Administrative & General Expense		Tab 4	171,224,136	67,143,028	177,396,113	70,668,502
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	157,483,001	64,263,326
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	177,396,113	70,668,502
908								
909		Total O&M Expense		Tab 4	2,896,589,715	1,212,903,551	3,105,833,101	1,249,352,469

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	160,480	
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	3,958,436	
1241				Tab 7	34,514,400	14,028,313	10,371,672	4,234,786	
1242									
1243	SCHMDT	Deductions - Temporary							
1244		GP	S		68,145,601	1,406,859	52,734,036	784,668	
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	18,166,095	
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	15,238,015	
1253		SCHMDT-SO	SO		48,020,873	19,537,141	92,826,406	37,879,222	
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	1,445,854,160	577,148,739	
1257									
1258	TOTAL SCHEDULE - M DEDUCTIONS				Tab 7	1,284,547,632	504,222,879	1,456,225,832	581,383,524
1259									
1260	TOTAL SCHEDULE - M ADJUSTMENTS				Tab 7	(447,559,768)	(170,913,251)	(621,034,016)	(249,234,533)
1261									
1262									
1263									
1264	40911	State Income Taxes							
1265		IBT	IBT		16,212,975	7,565,239	619,260	2,421,198	
1266		IBT	IBT		-	-	-	-	
1267		REC	SG		-	-	(585,168)	(235,985)	
1268		IBT	IBT		-	-	-	-	
1269	Total State Tax Expense					16,212,975	7,565,239	34,092	2,185,213
1270									
1271									
1272	Calculation of Taxable Income:								
1273		Operating Revenues			4,429,330,286	1,822,284,495	4,701,266,818	1,921,421,431	
1274		Operating Deductions:							
1275		O & M Expenses			2,896,589,715	1,212,903,551	3,105,833,101	1,249,352,469	
1276		Depreciation Expense			413,308,745	163,008,169	463,236,200	183,290,046	
1277		Amortization Expense			62,472,711	21,356,533	63,691,594	21,968,012	
1278		Taxes Other Than Income			106,123,328	33,196,472	120,800,866	39,284,148	
1279		Interest & Dividends (AFUDC-Equity)			-	-	-	-	
1280		Misc Revenue & Expense			(6,745,817)	(2,644,336)	(13,645,778)	(5,330,154)	
1281		Total Operating Deductions			3,471,748,681	1,427,820,389	3,739,915,983	1,488,564,521	
1282		Other Deductions:							
1283		Interest Deductions			283,332,974	118,763,213	326,676,727	136,711,341	
1284		Interest on PCRBS			-	-	-	-	
1285		Schedule M Adjustments			(447,559,768)	(170,913,251)	(621,034,016)	(249,234,533)	
1286									
1287		Income Before State Taxes			226,688,862	104,787,642	13,640,092	46,911,036	
1288									
1289		State Income Taxes			16,212,975	7,565,239	34,092	2,185,213	
1290									
1291	Total Taxable Income					210,475,887	97,222,403	13,606,000	44,725,824
1292									
1293	Tax Rate					35.0%	35.0%	35.0%	35.0%
1294									
1295	Federal Income Tax - Calculated					73,666,560	34,027,841	4,762,100	15,654,038
1296									
1297	Adjustments to Calculated Tax:								
1298	40910	PMI	P	SE	-	-	-	-	
1299	40910	REC	P	SG	-	-	(53,255,677)	(21,476,813)	
1300	40910		P	SO	-	-	-	-	
1301	40910	IRS Settle	LABOR	S	-	-	-	-	
1302	Federal Income Tax Expense					73,666,560	34,027,841	(48,493,577)	(5,822,775)
1303									
1304	Total Operating Expenses					3,747,289,475	1,528,353,752	3,965,456,865	1,587,821,620

ROLLED-IN		Thirteen Month Average		JUNE 2008		DECEMBER 2009		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS		PRO FORMA RESULTS	
					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	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	714,251,813	288,041,640
1322		P	SG		664,365,467	267,923,602	650,920,019	262,501,356
1323		P	SG		1,267,946,628	511,334,265	1,461,605,425	589,432,488
1324		P	SG		374,808,594	147,556,162	316,165,898	127,502,573
1325				Tab 8	3,032,830,102	1,219,476,260	3,142,943,155	1,267,478,057
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		Total Steam Production Plant		Tab 8	5,104,674,432	2,053,176,603	5,214,787,485	2,103,006,126
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	5,214,787,485	2,103,006,126
1367		SSGCH			565,327,878	222,560,563	-	-
1368		Total Steam Production Plant by Factor			5,104,674,432	2,053,176,603	5,214,787,485	2,103,006,126
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					-	-	-	-

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
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	<u>2,479,753</u>	<u>1,000,028</u>	<u>2,479,753</u>	<u>1,000,028</u>
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	<u>14,081,929</u>	<u>5,678,924</u>	<u>14,081,929</u>	<u>5,678,924</u>
1466								
1467	337	Hydro Plant ARO						
1468		P	S		-	-	-	-
1469				Tab 8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1470								
1471	HP	Unclassified Hydro Plant - Acct 300						
1472		P	S		-	-	-	-
1473		P	SG		-	-	-	-
1474		P	SG		-	-	-	-
1475		P	SG		-	-	-	-
1476				Tab 8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1477								
1478		Total Hydraulic Production Plant		Tab 8	<u>547,504,073</u>	<u>220,796,039</u>	<u>641,614,078</u>	<u>258,748,480</u>
1479								
1480		Summary of Hydraulic Plant by Factor						
1481		S			-	-	-	-
1482		SG			547,504,073	220,796,039	641,614,078	258,748,480
1483		DGP			-	-	-	-
1484		DGU			-	-	-	-
1485		Total Hydraulic Plant by Factor			<u>547,504,073</u>	<u>220,796,039</u>	<u>641,614,078</u>	<u>258,748,480</u>
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	<u>21,542,917</u>	<u>8,687,772</u>	<u>21,542,917</u>	<u>8,687,772</u>
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	<u>98,301,098</u>	<u>39,758,545</u>	<u>98,301,098</u>	<u>39,642,615</u>
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	<u>9,194,264</u>	<u>3,772,085</u>	<u>9,194,264</u>	<u>3,707,839</u>
1504								
1505	343	Prime Movers						
1506		P	S		-	-	-	-
1507		P	SG		772,436	311,506	746,713	301,133
1508		P	SG		1,155,645,500	466,045,754	2,288,537,063	922,915,359
1509		P	SG		50,677,324	21,862,429	51,597,997	20,808,308
1510				Tab 8	<u>1,207,095,260</u>	<u>488,219,689</u>	<u>2,340,881,772</u>	<u>944,024,799</u>
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	<u>227,827,702</u>	<u>92,324,252</u>	<u>227,827,702</u>	<u>91,877,772</u>

ROLLED-IN Thirteen Month Average					JUNE 2008		DECEMBER 2009	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UTAH	PRO FORMA RESULTS 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		Total Distribution Plant		Tab 8	4,983,462,430	2,090,239,323	5,240,881,708	2,223,494,497
1694								
1695		Summary of Distribution Plant by Factor						
1696		S			4,983,462,430	2,090,239,323	5,240,881,708	2,223,494,497
1697								
1698		Total Distribution Plant by Factor			4,983,462,430	2,090,239,323	5,240,881,708	2,223,494,497

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						
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	2,284,371
1705				Tab 8	15,283,942	6,709,626	15,283,942	6,716,446
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	41,537,578
1714				Tab 8	226,650,534	85,462,589	226,650,534	85,586,604
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	26,632,613
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	35,954,385
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	3,353,045
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	42,621,977
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	201,804
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	5,724,115

ROLLED-IN Thirteen Month Average				JUNE 2008		DECEMBER 2009		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS TOTAL	UTAH	PRO FORMA RESULTS TOTAL	UTAH
1878	303	Miscellaneous Intangible Plant						
1879		I-SITUS	S		2,360,397	890,552	2,199,816	887,969
1880		I-SG	SG		63,487,819	25,603,205	60,474,736	24,388,096
1881		PTD	SO		360,629,156	146,720,834	376,672,363	153,706,868
1882		P	SE		3,628,256	1,449,126	3,628,256	1,449,126
1883		CUST	CN		113,823,367	52,374,920	115,048,216	52,938,525
1884		P	SG		344,575	138,959	285,094	114,972
1885		I-DGP	SG		-	-	-	-
1886				Tab 8	544,273,571	227,177,595	558,308,481	233,485,556
1887	303	Less Non-Utility Plant						
1888		I-SITUS	S		-	-	-	-
1889					544,273,571	227,177,595	558,308,481	233,485,556
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	653,441,650	270,862,909
1898								
1899		Summary of Intangible Plant by Factor						
1900		S			4,809,597	890,552	4,649,016	887,969
1901		DGP			-	-	-	-
1902		DGU			-	-	-	-
1903		SG			148,745,577	59,985,735	153,443,799	61,880,422
1904		SO			360,629,156	146,720,834	376,672,363	153,706,868
1905		CN			113,823,367	52,374,920	115,048,216	52,938,525
1906		SSGCT			-	-	-	-
1907		SSGCH			-	-	-	-
1908		SE			3,628,256	1,449,126	3,628,256	1,449,126
1909		Total Intangible Plant by Factor			631,635,953	261,421,166	653,441,650	270,862,909
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	61,595
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	20,242,117
1923								
1924		Total Electric Plant In Service		Tab 8	17,064,579,403	6,942,670,254	19,072,032,858	7,782,632,121

ROLLED-IN Thirteen Month Average					JUNE 2008		DECEMBER 2009	
FERC	BUS				UNADJUSTED RESULTS		PRO FORMA RESULTS	
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	5,733,321,911	2,391,405,749
1927	SE				274,843,764	109,772,609	462,447,599	184,701,588
1928	DGU				-	-	-	-
1929	DGP				-	-	-	-
1930	SG				9,952,914,199	4,013,785,718	12,135,719,320	4,894,061,770
1931	SO				619,976,094	252,235,317	633,972,997	258,702,292
1932	CN				139,150,606	64,029,048	139,155,150	64,031,139
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)	(10,270,417)
1937					<u>17,064,579,403</u>	<u>6,942,670,254</u>	<u>19,072,032,858</u>	<u>7,782,632,121</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	<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				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)	(1,006)
1968				Tab 8	<u>3,829,995</u>	<u>5,342,299</u>	<u>3,829,995</u>	<u>5,342,296</u>
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	<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				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>6,191,802</u>

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			
2047	182M	Misc Regulatory Assets					
2048		DDS2	S		103,173,694	2,161,088	103,173,694
2049		DEFSG	SG		5,765,516	2,325,102	5,765,516
2050		P	SGCT		10,195,361	4,126,692	10,195,361
2051		DEFSG	SG		-	-	(4,738,455)
2052		P	SE		-	-	-
2053		P	SG		-	-	-
2054		DDSO2	SO		7,070,274	2,876,519	7,070,274
2055				Tab 8	126,204,845	11,489,401	121,466,389
2056							2,885,132
2057	186M	Misc Deferred Debits					
2058		LABOR	S		3,734,884	-	3,734,884
2059		P	SG		-	-	-
2060		P	SG		-	-	-
2061		DEFSG	SG		48,141,576	19,414,411	51,826,605
2062		LABOR	SO		228,017	92,768	228,017
2063		P	SE		12,751,284	5,092,863	9,619,561
2064		P	SNPPS		-	-	-
2065		GP	EXCTAX		-	-	-
2066		Total Misc. Deferred Debits		Tab 8	64,855,762	24,600,043	65,409,068
2067							24,835,599
2068		Working Capital					
2069	CWC	Cash Working Capital					
2070		CWC	S		44,127,620	21,389,023	45,094,347
2071		CWC	SO		-	-	-
2072		CWC	SE		-	-	-
2073				Tab 8	44,127,620	21,389,023	45,094,347
2074							21,968,203
2075	OWC	Other Work. Cap.					
2076	131	Cash	GP	SNP	21,697,425	9,132,073	(0)
2077	135	Working Funds	GP	SG	2,462	993	2,462
2078	141	Notes Receivabl	GP	SO	465,829	189,521	465,829
2079	143	Other A/R	GP	SO	15,882,714	6,461,832	15,882,714
2080	232	A/P	PTD	S	-	-	-
2081	232	A/P	PTD	SO	(4,260,318)	(1,733,297)	(4,260,318)
2082	232	A/P	P	SE	(1,133,268)	(452,627)	(1,133,268)
2083	253	Deferred Hedge	P	SG	2	1	2
2084	2533	Other Misc Df Crd	P	S	-	-	-
2085	2533	Other Misc Df Crd	P	SE	(5,726,145)	(2,287,022)	(5,726,145)
2086	230	Asset Retir Oblig	P	SE	(2,435,214)	(972,625)	(2,435,214)
2087	230	Asset Retir Oblig	P	S	-	-	-
2088	254105	ARO Reg Liability	P	S	(15,182)	-	(15,182)
2089	254105	ARO Reg Liability	P	SE	(468,849)	(187,258)	(468,849)
2090	2533	Cholla Reclamator	P	SE	-	-	-
2091				Tab 8	24,009,457	10,151,591	2,312,031
2092							1,034,244
2093		Total Working Capital		Tab 8	68,137,077	31,540,614	47,406,378
2094		Miscellaneous Rate Base					23,002,447
2095	18221	Unrec Plant & Reg Study Costs					
2096		P	S		-	-	-
2097							
2098				Tab 8	-	-	-
2099							
2100	18222	Nuclear Plant - Trojan					
2101		P	S		(887,941)	-	(887,941)
2102		P	TROJP		2,111,016	850,082	2,111,016
2103		P	TROJD		3,091,107	1,244,432	3,091,107
2104				Tab 8	4,314,182	2,094,513	4,314,182
2105							2,094,513
2106							

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
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	690,531,488	244,389,726
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)	(3,329,970)
2123	2283	Pen & Ben	PTD	SO	(20,008,719)	(8,140,484)	(20,008,719)	(8,164,861)
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)	(12,344,769)
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)	(4,765,754)
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)	(15,244,136)

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			
2157							
2158	190	Accumulated	Deferred Income Taxes				
2159		P	S		2,831,006	245,987	(4,711,344)
2160		CUST	CN		112,198	51,627	88,381
2161		LABOR	SO		38,996,893	15,865,763	17,204,064
2162		P	DGP		368	-	(2,070)
2163		PTD	IBT		-	-	254,171
2164		P	SG		-	-	-
2165		P	SG		-	-	-
2166		CUST	BADDEBT		2,839,496	1,019,306	952,116
2167		P	TROJD		137	55	(14,522)
2168		P	SG		42,278,827	17,050,097	46,557,434
2169		P	SE		12,298,283	4,911,935	19,439,115
2170		PTD	SNP		(0)	(0)	(21,316)
2171		DPW	SNPD		767,198	356,288	784,420
2172		P	SSGCT		2,505,335	1,080,813	-
2173		Total Accum	Deferred Income Taxes	Tab 7	102,629,740	40,581,871	80,530,448
2174							31,760,014
2175	281	Accumulated	Deferred Income Taxes				
2176		P	S		-	-	-
2177		PT	DGP		-	-	-
2178		T	SNPT		-	-	-
2179				Tab 7	-	-	-
2180							
2181	282	Accumulated	Deferred Income Taxes				
2182		GP	S		1,248,877	-	(1,727,059,707)
2183		ACCMDIT	DITBAL		(1,467,061,730)	(631,755,021)	147
2184		PT	DGP		-	-	-
2185		LABOR	SO		(14,601,543)	(5,940,591)	(9,263,254)
2186		PTD	GPS		-	-	(1,001)
2187		P	SE		(12,720,165)	(5,080,434)	(14,149,128)
2188		P	SG		(12,396,334)	(4,999,162)	(13,145,007)
2189				Tab 7	(1,505,530,895)	(647,775,209)	(1,763,617,950)
2190							(761,499,436)
2191	283	Accumulated	Deferred Income Taxes				
2192		GP	S		(35,549,526)	(1,710,713)	(43,159,977)
2193		P	SG		(9,723,681)	(3,921,341)	(4,451,930)
2194		P	SE		(11,752,174)	(4,693,819)	(10,884,351)
2195		LABOR	SO		7,890,334	3,210,157	10,332,680
2196		GP	GPS		(14,031,408)	(5,708,634)	(29,045,209)
2197		PTD	SNP		(7,943,838)	(3,343,425)	(6,178,466)
2198		P	TROJD		180,050	72,485	761,682
2199		P	SG		-	-	-
2200		P	SG		(2,907,765)	(1,176,952)	(2,551,544)
2201		P	SG		-	-	-
2202				Tab 7	(73,838,009)	(17,272,242)	(85,177,116)
2203							(18,066,569)
2204		Total Accum	Deferred Income Tax	Tab 7	(1,476,739,164)	(624,465,580)	(1,768,264,618)
2205	255	Accumulated	Investment Tax Credit				
2206		PTD	S		-	-	-
2207		PTD	ITC84		(2,833,467)	-	(2,036,189)
2208		PTD	ITC85		(4,295,904)	-	(3,383,608)
2209		PTD	ITC86		(1,928,749)	-	(1,603,071)
2210		PTD	ITC88		(275,586)	-	(237,060)
2211		PTD	ITC89		(592,114)	-	(516,226)
2212		PTD	ITC90		(366,746)	(172,134)	(330,294)
2213		PTD	DGU		-	-	-
2214		Total Accumlated	ITC	Tab 7	(10,292,566)	(172,134)	(8,106,448)
2215							(155,025)
2216		Total Rate Base	Deductions		(1,572,863,012)	(661,927,239)	(1,898,822,308)
2217							(805,064,666)

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
2218								
2219								
2220	108SP	Steam Prod Plant Accumulated Depr						
2221		P	S		-	-	-	-
2222		P	SG		(844,939,002)	(340,744,834)	(856,872,762)	(345,557,450)
2223		P	SG		(915,407,340)	(369,163,125)	(927,950,414)	(374,221,464)
2224		P	SG		(503,757,330)	(203,153,964)	(539,941,582)	(217,746,257)
2225		P	SG		(215,269,135)	(84,748,023)	(150,660,532)	(60,757,993)
2226				Tab 8	(2,479,372,807)	(997,809,947)	(2,475,425,290)	(998,283,164)
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)	(147,436,138)	(59,457,668)
2238		P	SG		(27,743,242)	(11,188,224)	(28,632,921)	(11,547,011)
2239		P	SG		(54,622,223)	(22,027,910)	(59,508,947)	(23,998,616)
2240		P	SG		(9,215,616)	(3,716,450)	(12,547,644)	(5,060,182)
2241				Tab 8	(235,819,755)	(95,100,786)	(248,125,650)	(100,063,476)
2242								
2243	108OP	Other Production Plant - Accum Depr						
2244		P	S		-	-	-	-
2245		P	SG		(1,146,081)	(462,189)	(1,244,747)	(501,978)
2246		P	SG		-	-	-	-
2247		P	SG		(109,743,037)	(44,256,891)	(166,296,838)	(67,063,763)
2248		P	SG		(16,873,706)	(7,279,394)	(19,355,944)	(7,805,815)
2249				Tab 8	(127,762,825)	(51,998,473)	(186,897,528)	(75,371,556)
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)	(2,910,448,468)	(1,173,718,196)
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)	(2,910,448,468)	(1,173,718,196)
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)	(2,910,448,468)	(1,173,718,196)
2266								
2267								
2268	108TP	Transmission Plant Accumulated Depr						
2269		T	SG		(376,147,355)	(151,691,741)	(384,706,583)	(155,143,484)
2270		T	SG		(374,558,075)	(151,050,820)	(384,257,460)	(154,962,363)
2271		T	SG		(333,250,118)	(134,392,253)	(365,145,177)	(147,254,811)
2272		Total Trans Plant Accum Depreciation		Tab 8	(1,083,955,548)	(437,134,814)	(1,134,109,220)	(457,360,658)

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)	(540,358,571)	(160,334,072)
2291				Tab 8	(434,967,076)	(122,484,104)	(540,358,571)	(160,334,072)
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)	(1,969,117,095)	(679,277,036)
2345								
2346		Summary of Distribution Plant Depr by Factor						
2347		S			(1,863,725,601)	(641,427,069)	(1,969,117,095)	(679,277,036)
2348								
2349		Total Distribution Depreciation by Factor		Tab 8	(1,863,725,601)	(641,427,069)	(1,969,117,095)	(679,277,036)

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
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)	(1,490,498)	(7,757)
2432		I-DGP	SG		-	-	-	-
2433		I-DGU	SG		(307,541)	(124,024)	(310,662)	(125,283)
2434		P	SE		(979,622)	(391,261)	(1,221,039)	(487,683)
2435		I-SG	SG		(40,627,062)	(16,383,977)	(41,343,420)	(16,672,868)
2436		I-SG	SG		(11,514,977)	(4,643,730)	(13,431,265)	(5,416,526)
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)	(87,880,863)	(40,437,683)
2439		P	SG		-	-	-	-
2440		P	SG		(26,279)	(10,346)	(26,279)	(10,598)
2441		PTD	SO		(231,041,614)	(93,998,551)	(254,827,618)	(103,986,272)
2442				Tab 8	(370,974,945)	(154,482,099)	(403,487,863)	(168,336,847)
2443	111IP	Less Non-Utility Plant						
2444		NUTIL	OTH		-	-	-	-
2445					(370,974,945)	(154,482,099)	(403,487,863)	(168,336,847)
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)	(435,574,692)	(173,829,831)
2456								
2457								
2458								
2459								
2460		Summary of Amortization by Factor						
2461		S			(19,424,595)	(16,656)	(20,420,891)	(18,407)
2462		DGP			-	-	-	-
2463		DGU			-	-	-	-
2464		SE			(979,622)	(391,261)	(1,221,039)	(487,683)
2465		SO			(238,697,686)	(97,113,400)	(264,103,990)	(107,771,637)
2466		CN			(84,363,687)	(38,819,282)	(90,206,182)	(41,507,660)
2467		SSGCT			-	-	-	-
2468		SSGCH			(26,279)	(10,346)	-	-
2469		SG			(56,610,084)	(22,829,569)	(59,622,590)	(24,044,445)
2470		Less Capital Lease			-	-	-	-
2471		Total Provision For Amortization by Factor			(400,101,953)	(159,180,514)	(435,574,692)	(173,829,831)

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

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

Situs	DESCRIPTION	REVISED PROTOCOL FACTOR										Page Ref.
		California	Oregon	Washington	Montana	Wyvo-PPPL	Utah	Idaho	Wyvo-UPL	FERC-UPL	OTHER	
System Generation	SG	1.8220%	27.1645%	7.9034%	0.0000%	12.5106%	40.3277%	6.1182%	3.7867%	0.8677%	0.8677%	10.15
System Generation (Pac. Power Costs on SG)	SG-P	1.8220%	27.1645%	7.9034%	0.0000%	12.5106%	40.3277%	6.1182%	3.7867%	0.8677%	0.8677%	10.15
System Generation (R.M.P. Costs on SG)	SG-U	1.8220%	27.1645%	7.9034%	0.0000%	12.5106%	40.3277%	6.1182%	3.7867%	0.8677%	0.8677%	10.15
Divisional Generation - Pac. Power	DGP	3.6853%	54.9882%	15.9986%	0.0000%	25.3249%	79.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.15
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.15
System Capacity	SC	1.8696%	27.6312%	8.0458%	0.0000%	11.9931%	39.9400%	6.0616%	3.5847%	0.5817%	0.5817%	10.15
System Energy	SE	1.6788%	25.7644%	7.4764%	0.0000%	14.0632%	39.9400%	6.2877%	4.3927%	0.9368%	0.9368%	10.15
System Energy (Pac. Power Costs on SE)	SE-P	1.6788%	25.7644%	7.4764%	0.0000%	14.0632%	39.9400%	6.2877%	4.3927%	0.9368%	0.9368%	10.15
System Energy (R.M.P. Costs on SE)	SE-U	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.15
Divisional Energy - Pac. Power	DEP	3.4274%	52.5988%	15.2633%	0.0000%	28.7105%	78.2874%	8.6102%	6.1022%	0.7778%	0.7778%	10.15
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.15
System Overhead	SO	2.4812%	28.5117%	7.7330%	0.0000%	11.3403%	40.7917%	5.8061%	3.0854%	0.2506%	0.2506%	10.7
System Overhead (Pac. Power Costs on SO)	SOP	2.4812%	28.5117%	7.7330%	0.0000%	11.3403%	40.7917%	5.8061%	3.0854%	0.2506%	0.2506%	10.7
System Overhead (R.M.P. Costs on SO)	SO-U	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.7
Divisional Overhead - Pac. Power	DOP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Divisional Overhead - R.M.P.	DOU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Gross Plant-System	GPS	2.4812%	28.5117%	7.7330%	0.0000%	11.3403%	40.7917%	5.8061%	3.0854%	0.2506%	0.2506%	10.7
System Gross Plant - Pac. Power	SGPP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.7
System Gross Plant - R.M.P.	SGPU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.7
System Net Plant	SNP	2.3385%	27.7247%	7.5214%	0.0000%	11.2781%	42.0965%	5.7200%	3.0631%	0.2552%	0.2552%	10.7
Seasonal System Capacity Combustion Turbine	SSCCT	1.7350%	25.2031%	7.6450%	0.0000%	11.1646%	43.6817%	6.8777%	3.2645%	0.4211%	0.4211%	10.16
Seasonal System Energy Combustion Turbine	SSECT	1.6815%	24.2925%	7.0618%	0.0000%	13.5219%	41.5169%	7.2090%	4.2475%	0.4440%	0.4440%	10.16
Seasonal System Capacity Cholla	SSSCH	1.9089%	28.4966%	8.2604%	0.0000%	12.2688%	39.3248%	5.7638%	3.6850%	0.3337%	0.3337%	10.17
Seasonal System Energy Cholla	SSECH	1.6666%	26.1837%	7.6777%	0.0000%	14.1614%	39.4881%	5.9554%	4.1198%	0.3811%	0.3811%	10.17
Seasonal System Capacity Cholla	SSGCH	1.8483%	27.1844%	8.1147%	0.0000%	12.7242%	39.3884%	5.1117%	3.8687%	0.3465%	0.3465%	10.17
Seasonal System Capacity Purchases	SSCP	1.7077%	25.1337%	7.6337%	0.0000%	10.1323%	44.3465%	6.4296%	3.0675%	0.4296%	0.4296%	10.18
Seasonal System Energy Purchases	SSEP	1.6849%	23.9474%	7.0769%	0.0000%	12.0706%	42.2534%	7.5706%	4.0277%	0.4736%	0.4736%	10.18
Seasonal System Generation Contracts	SSGC	1.7026%	24.8412%	7.4986%	0.0000%	11.2919%	43.8232%	7.0961%	3.3063%	0.4406%	0.4406%	10.18
Seasonal System Generation Combustion Turbine	SSGCT	1.7224%	24.9767%	7.5042%	0.0000%	11.3405%	43.105%	6.8605%	3.5106%	0.4313%	0.4313%	10.16
Mid-Columbia	MC	0.9511%	68.0468%	10.8900%	0.0000%	0.0000%	13.0819%	1.9847%	1.2284%	0.1190%	0.1190%	10.15
Division Net Plant Distribution	SNPD	3.6133%	28.7429%	6.4878%	0.0000%	8.1053%	47.1983%	4.5846%	1.2694%	0.0000%	0.0000%	10.6
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	79.7000%	12.0915%	7.4837%	0.7248%	0.7248%	10.15
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	78.2874%	12.3246%	8.6102%	0.7778%	0.7778%	10.15
Division Net Plant General-Mine - R.M.P.	DNPGM	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Division Net Plant General-Mine - Pac. Power	DNPGP	1.6788%	25.7644%	7.4764%	0.0000%	14.0632%	39.9400%	6.2877%	4.3927%	0.9368%	0.9368%	10.6
Division Net Plant Intangible - R.M.P.	DNPIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Division Net Plant Intangible - Pac. Power	DNPIS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Division Net Plant Steam - R.M.P.	DNPSS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Division Net Plant Steam - Pac. Power	DNPSP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Division Net Plant Hydro - R.M.P.	DNPSSU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Division Net Plant Hydro - Pac. Power	DNPSPH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Division Net Plant Hydro - R.M.P.	DNPSSU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Division Net Plant Hydro - Pac. Power	DNPSPH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
System Net Hydro Plant-R.M.P.	SNPPH-U	1.8220%	27.1645%	7.9034%	0.0000%	12.5106%	40.3277%	6.1182%	3.7867%	0.8677%	0.8677%	10.4
System Net Hydro Plant-R.M.P.	SNPPH-P	1.8220%	27.1645%	7.9034%	0.0000%	12.5106%	40.3277%	6.1182%	3.7867%	0.8677%	0.8677%	10.4
Customer - System	CN	2.6165%	32.4225%	7.1928%	0.0000%	14.6272%	50.2644%	7.9831%	1.7555%	0.0000%	0.0000%	10.10
Customer - Pac. Power	CNP	0.0000%	68.8721%	15.5007%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.10
Customer - R.M.P.	CNU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.10
Washington Business Tax	WBTAX	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Operating Revenue - Idaho	OPRID	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Operating Revenue - Wyoming	OPRWY	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Excise Tax - superfund	EXCTAX	51.8731%	194.4307%	62.4203%	0.0000%	151.6020%	54.8282%	-78.6687%	-424.5241%	-24.5851%	-24.5851%	12.0245%
Interest	INT	2.3385%	27.7247%	7.5214%	0.0000%	11.2781%	42.0965%	5.7200%	3.0631%	0.2552%	0.2552%	10.7
CIAC	CIAC	3.6133%	28.7429%	6.4878%	0.0000%	8.1053%	47.1983%	4.5846%	1.2694%	0.0000%	0.0000%	10.10
Idaho State Income Tax	ISIT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Accumulated Investment Tax Credit 1984	ITC84	3.295%	70.98%	14.18%	0.0000%	10.95%	20.68%	0.0000%	0.0000%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.42%	67.69%	13.36%	0.0000%	11.61%	18.85%	0.0000%	0.0000%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.79%	64.61%	13.13%	0.0000%	15.50%	15.50%	0.0000%	0.0000%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.27%	61.20%	14.95%	0.0000%	16.71%	20.68%	0.0000%	0.0000%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.88%	56.36%	19.27%	0.0000%	20.68%	3.81%	0.0000%	0.0000%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.50%	15.94%	3.91%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Status
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Status
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Status
System Net Steam Plant	SNPPS	1.8255%	27.2625%	7.9309%	0.0000%	12.5384%	40.2031%	6.0784%	3.7974%	0.9640%	0.9640%	10.4

UTAH GENERAL RATE CASE
PRO FORMA DECEMBER 31, 2008 FACTORS

AVERAGE FACTORS

REVISED PROTOCOL

DESCRIPTION	California	Oregon	Washington	Montana	Wyoming	Utah	Idaho	Wyo-IPL	FERC-IPL	OTHER	NON-UTILITY	Page Ref.
System Net Transmission Plant	1,822.0%	27,164.5%	7,903.4%	0.0000%	12,510.6%	40,327.7%	6,118.7%	3,786.7%	0.3667%			10.5
System Net Production Plant	1,822.7%	27,189.1%	7,912.5%	0.0000%	12,516.2%	40,295.7%	6,107.8%	3,789.0%	0.3661%			10.5
System Net Hydro Plant	1,822.6%	27,164.5%	7,903.4%	0.0000%	12,510.6%	40,327.7%	6,118.2%	3,786.7%	0.3667%			10.4
System Net Nuclear Plant	1,819.9%	27,116.7%	7,894.7%	0.0000%	12,494.1%	40,389.2%	6,136.7%	3,760.7%	0.3681%			10.5
System Net Other Production Plant	2,429.0%	30,074.3%	8,129.9%	0.0000%	11,280.5%	38,853.7%	6,286.3%	2,810.9%	0.1354%			10.6
System Net General Plant	2,055.5%	28,028.4%	7,633.9%	0.0000%	11,260.9%	41,010.9%	6,500.3%	3,088.5%	0.2659%			10.7
System Net Intangible Plant	1,800.3%	26,951.8%	7,838.5%	0.0000%	12,746.5%	40,268.8%	6,144.0%	3,878.8%	0.3713%			10.11
Trojan Plant Allocator	1,796.9%	26,914.2%	7,827.1%	0.0000%	12,788.1%	40,258.4%	6,148.5%	3,895.0%	0.3721%			10.12
Trojan Decommissioning Allocator	63,114.8%	235,398.0%	75,619.5%	0.0000%	184,043.5%	64,503.2%	-96,227.8%	-517,598.5%	-29,983.7%	135,736.9%	-14,604.9%	10.8
Income Before Taxes	2,034.5%	28,802.8%	6,717.6%	0.0000%	13,208.0%	38,598.9%	5,217.5%	3,903.5%	0.3750%	0.0000%	0.0000%	10.8
DIT Expense	2,470.5%	28,566.5%	6,788.2%	0.0000%	10,630.5%	43,062.6%	6,095.2%	2,204.9%	0.2644%	0.0000%	-0.2728%	10.9
Tax Depreciation	2,480.0%	27,512.9%	7,627.7%	0.0000%	11,638.8%	41,484.4%	5,817.4%	3,888.9%	0.2924%	0.0000%	0.1564%	Not Used
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
SCHMAT Depreciation Expense	3,027.0%	29,070.3%	8,089.7%	0.0000%	11,314.4%	39,565.3%	5,645.1%	3,049.9%	0.0000%	0.0000%	0.0000%	10.12
SCHMIDT Amortization Expense	1,936.0%	24,818.7%	6,140.0%	0.0000%	9,887.5%	34,484.6%	4,869.6%	2,596.0%	0.2273%	15,046.1%	0.0000%	10.12
System Generation Cholla Transaction	1,828.8%	27,264.5%	7,932.5%	0.0000%	12,567.7%	40,476.2%	6,408.8%	3,800.7%	0.3607%			10.15

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

DESCRIPTION OF FACTOR
STEAM PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-JPL	FERC
DGP	0	0	0	0	0	0	0	0	0	0
DCU	0	0	1,278,931,491	372,100,839	0	0	1,838,871,425	288,053,454	178,282,351	17,265,896
SG	4,708,102,304	65,783,935	1,414,458,161	41,116,232	0	64,471,638	159,473,870	29,448,853	19,822,377	1,752,856
SSGCH	5,214,787,485	95,149,092	1,420,386,653	413,217,071	0	653,484,748	2,098,145,295	317,500,317	187,884,727	19,016,593
	(856,872,762)	(15,612,642)	(232,765,071)	(67,722,206)	0	(107,200,154)	(345,557,459)	(52,403,615)	(32,447,317)	(3,142,350)
DCU	(927,950,414)	(16,807,712)	(252,072,901)	(73,339,767)	0	(116,092,414)	(374,221,464)	(56,774,323)	(35,138,825)	(3,403,008)
SG	(538,941,382)	(8,838,001)	(148,673,231)	(62,673,821)	0	(87,550,077)	(217,746,257)	(33,034,974)	(20,446,041)	(1,960,090)
SSGCH	(159,869,532)	(2,784,684)	(42,081,940)	(12,225,274)	0	(19,170,347)	(59,312,647)	(8,755,891)	(5,828,677)	(570,671)
	(2,475,425,290)	(45,143,039)	(673,672,189)	(195,961,519)	0	(310,017,892)	(996,837,818)	(150,990,803)	(93,860,861)	(9,046,089)
	2,739,362,196	50,006,043	746,817,463	217,255,552	0	343,471,756	1,101,307,477	166,505,514	104,023,866	9,970,523
SNPPN	100.0000%	1.8255%	27.2625%	7.9205%	0.0000%	12.5384%	40.2031%	6.0764%	3.7974%	0.3649%
SYSTEM NET PLANT PRODUCTION STEAM										

NUCLEAR PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-JPL	FERC
DGP	0	0	0	0	0	0	0	0	0	0
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

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

TOTAL NUCLEAR PLANT

SNPPN	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SYSTEM NET PLANT PRODUCTION NUCLEAR										

HYDRO PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-JPL	FERC
DGP	0	0	0	0	0	0	0	0	0	0
DCU	641,814,078	11,690,523	174,291,126	50,709,420	0	80,205,943	258,748,480	39,255,551	24,296,088	2,352,947
SG	641,814,078	11,690,523	174,291,126	50,709,420	0	80,205,943	258,748,480	39,255,551	24,296,088	2,352,947
	(147,769,713)	(2,692,637)	(40,143,862)	(11,679,723)	0	(18,489,294)	(69,596,627)	(9,041,593)	(5,596,032)	(541,346)
DCU	(28,833,921)	(571,766)	(41,369,366)	(12,342,978)	0	(6,549,158)	(11,540,011)	(1,751,834)	(1,054,247)	(105,904)
SG	(22,933,277)	(1,313,129)	(38,774,496)	(10,336,745)	0	(11,939,136)	(58,056,611)	(7,289,759)	(4,541,785)	(435,442)
	(248,694,311)	(4,334,153)	(67,597,368)	(13,667,468)	0	(31,132,359)	(100,354,344)	(15,225,075)	(9,423,120)	(812,579)
	382,767,167	7,156,411	106,693,137	31,042,017	0	49,137,635	158,394,136	24,030,476	14,872,968	1,440,368
SNPPN	100.0000%	1.8220%	27.1645%	7.9024%	0.0000%	12.5106%	40.3277%	6.1182%	3.7867%	0.3667%
SYSTEM NET PLANT PRODUCTION HYDRO										

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

DESCRIPTION OF FACTOR

OTHER:
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-JPL	FERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	2,748,596,072	50,080,095	746,631,789	217,230,016	0	343,861,970	1,109,431,865	168,163,706	104,080,060	10,079,600
SSGCH	77,043,811	1,326,983	19,243,004	5,781,498	0	9,055,652	33,237,052	5,367,648	2,704,681	332,294
SSGCT	2,825,607,883	51,407,078	765,874,773	223,011,513	0	352,917,622	1,141,668,907	173,526,355	106,784,741	10,411,894

LESS ACCUMULATED DEPRECIATION

DGP	(1,244,747)	(27,860)	(338,129)	(88,377)	0	(155,276)	(50,978)	(76,157)	(47,135)	(4,565)
DGU	(186,296,698)	(3,000,010)	(45,173,671)	(13,143,788)	0	(20,864,777)	(67,063,768)	(10,174,456)	(6,287,165)	(609,849)
SG	(13,335,394)	(333,352)	(4,834,477)	(1,452,553)	0	(2,275,078)	(6,350,242)	(1,347,274)	(679,505)	(61,463)
SSGCH	(186,897,526)	(3,386,072)	(50,346,278)	(14,894,069)	0	(23,335,581)	(75,919,383)	(11,507,886)	(7,023,825)	(697,897)
SSGCT	2,638,705,354	48,021,006	715,528,497	208,317,505	0	329,682,041	1,065,752,524	161,926,468	99,760,916	9,713,997
TOTAL	100,000%	1,8195%	27,1167%	7,8607%	0,0000%	12,4641%	40,3852%	6,1367%	3,7807%	0,3681%

TOTAL NET OTHER PRODUCTION PLANT

SNPPO

SYSTEM NET PLANT PRODUCTION OTHER

PRODUCTION:

TOTAL PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-JPL	FERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	8,098,276,454	147,554,553	2,198,854,386	640,040,274	0	1,013,145,026	3,265,861,760	496,472,712	306,658,489	29,698,243
SSGCH	506,695,182	9,395,147	141,468,161	41,116,232	0	84,471,636	199,479,870	29,446,863	19,802,977	1,750,896
SSGCT	77,043,811	1,326,983	19,243,004	5,781,498	0	9,055,652	33,237,052	5,367,648	2,704,681	332,294
TOTAL	8,682,004,446	158,246,683	2,380,555,552	696,938,004	0	1,066,672,314	3,498,542,882	530,282,222	328,965,566	31,781,433

LESS ACCUMULATED DEPRECIATION

DGP	(344,575)	(6,278)	(83,802)	(27,233)	0	(43,109)	(136,959)	(21,082)	(13,048)	(1,264)
DGU	(2,740,808,678)	(49,938,879)	(744,528,415)	(216,617,470)	0	(342,897,347)	(1,105,306,296)	(167,688,518)	(103,786,575)	(10,051,177)
SG	(150,860,532)	(2,784,664)	(42,061,940)	(12,225,724)	0	(19,170,347)	(58,312,647)	(8,755,891)	(6,628,677)	(520,621)
SSGCH	(19,355,944)	(333,352)	(4,834,477)	(1,452,553)	0	(2,275,078)	(6,350,242)	(1,347,274)	(679,505)	(63,463)
SSGCT	(2,811,168,729)	(53,083,223)	(791,516,434)	(230,327,830)	0	(364,380,881)	(1,173,108,145)	(177,813,764)	(110,307,806)	(10,656,545)
TOTAL	5,770,834,717	105,183,460	1,589,039,117	456,815,074	0	722,251,432	2,325,454,537	352,468,458	218,657,750	21,124,888
TOTAL NET PRODUCTION PLANT	100,000%	1,8227%	27,1891%	7,9125%	0,0000%	12,5162%	40,2867%	6,1076%	3,7860%	0,3661%

TOTAL NET PRODUCTION PLANT

SNPP

SYSTEM NET PRODUCTION PLANT

TRANSMISSION:

TRANSMISSION PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-JPL	FERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	3,109,807,921	56,862,227	844,763,138	245,781,009	0	388,656,466	1,254,115,985	159,285,813	117,759,520	11,464,363
TOTAL	3,109,807,921	56,862,227	844,763,138	245,781,009	0	388,656,466	1,254,115,985	159,285,813	117,759,520	11,464,363

LESS ACCUMULATED DEPRECIATION

DGP	(84,726,583)	(7,009,543)	(104,503,541)	(30,404,956)	0	(48,129,205)	(155,143,484)	(23,537,329)	(14,567,737)	(1,410,808)
DGU	(364,257,469)	(7,001,360)	(104,381,540)	(30,389,469)	0	(48,073,017)	(154,862,363)	(23,509,831)	(14,560,750)	(1,409,161)
SG	(365,145,177)	(6,853,124)	(99,185,787)	(28,658,937)	0	(45,681,951)	(147,254,811)	(22,340,654)	(13,827,022)	(1,339,072)
TOTAL	(1,134,109,229)	(20,664,027)	(308,074,868)	(89,453,352)	0	(141,884,173)	(457,360,658)	(69,387,814)	(42,945,466)	(4,159,040)
TOTAL NET TRANSMISSION PLANT	1,975,698,701	35,898,200	536,688,271	156,147,657	0	247,172,293	796,754,706	120,878,179	74,814,052	7,245,343
TOTAL NET TRANSMISSION PLANT	100,000%	1,8220%	27,1645%	7,9034%	0,0000%	12,5106%	40,3277%	6,1182%	3,7867%	0,3667%

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

DESCRIPTION OF FACTOR

DISTRIBUTION:
DISTRIBUTION PLANT - PACIFIC POWER
LESS ACCUMULATED DEPRECIATION

DNDPP
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER

DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER
LESS ACCUMULATED DEPRECIATION

DNDPU
DIVISION NET PLANT DISTRIBUTION R.M.P
TOTAL NET DISTRIBUTION PLANT
DNPP & SMDP
DIVISION NET PLANT DISTRIBUTION

GENERAL
GENERAL PLANT

Remove Capital Lease

LESS ACCUMULATED DEPRECIATION

TOTAL NET GENERAL PLANT
SNPP

SYSTEM NET GENERAL PLANT

MINING
GENERAL MINING PLANT

LESS ACCUMULATED DEPRECIATION

SNMP
SYSTEM NET PLANT MINING

	California	Oregon	Washington	Montana	Wyco-PL	Utah	Idaho	Wyco-JPL	FERC
TOTAL									
TOTAL	2,480,680,416	1,644,632,767	380,195,937	0	443,614,833	0	0	0	0
\$	(1,144,662,789)	(704,233,533)	(187,550,410)	0	(178,479,578)	0	0	0	0
\$	1,336,017,617	940,399,235	212,265,527	0	265,135,255	0	0	0	0
100.0000%	7.6884%	61.2232%	13.6192%	0.0000%	17.2612%	0.0000%	0.0000%	0.0000%	0.0000%
2,860,201,291	0	0	0	0	0	2,222,494,487	239,686,780	77,040,014	0
(824,454,296)	0	0	0	0	0	(679,277,039)	(109,669,621)	(55,507,639)	0
1,735,746,995	0	0	0	0	0	1,544,217,461	149,997,158	41,532,376	0
100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.9656%	8.6416%	2.3929%	0.0000%
3,271,764,613	118,217,600	940,399,235	212,265,527	0	265,135,255	1,544,217,461	149,997,158	41,532,376	0
100.0000%	3.6135%	28.7425%	6.4878%	0.0000%	8.1037%	47.1882%	4.3646%	1.2894%	0.0000%
TOTAL									
DGP	487,791,187	161,602,126	43,105,616	0	58,235,82	167,023,283	33,212,424	11,406,886	0
DGU	0	0	0	0	0	0	0	0	0
SE	939,928	15,760	242,167	0	132,184	375,407	50,099	41,288	3,730
SG	186,041,298	3,389,764	50,537,151	0	23,274,933	75,076,458	11,362,471	7,044,851	682,256
SO	257,300,634	71,360,684	19,887,071	0	29,178,710	104,987,329	14,938,043	7,938,754	644,763
CN	24,106,934	631,442	7,816,673	0	1,636,234	11,052,615	981,077	215,741	0
DEU	0	0	0	0	0	0	0	0	0
SSGCT	117,075	2,016	29,241	0	13,761	50,507	8,148	4,110	505
SSGCH	4,304,780	79,566	1,201,624	0	547,749	1,694,723	250,180	166,541	14,876
Remove Capital Lease	(32,584,119)	(546,281)	(1,978,659)	0	(4,403,721)	(10,268,607)	(1,506,506)	(668,089)	(77,849)
\$28,017,718	23,162,843	281,856,995	77,888,935	0	108,615,031	348,951,614	58,333,337	25,949,982	1,288,281
(176,426,725)	(5,311,855)	(89,652,389)	(17,543,272)	0	(23,519,865)	(55,338,296)	(12,950,463)	(4,110,406)	0
(7,476,865)	(136,232)	(2,031,049)	(590,927)	0	(935,401)	(3,015,247)	(457,453)	(203,127)	(27,419)
(14,377,246)	(81,960)	(3,905,504)	(1,136,259)	0	(1,798,684)	(6,798,019)	(879,636)	(544,425)	(52,725)
(546,303)	(5,864)	(89,896)	(26,115)	0	(49,123)	(139,512)	(21,963)	(15,344)	(1,366)
(44,572,294)	(612,129)	(12,107,820)	(3,522,733)	0	(6,576,773)	(17,975,001)	(2,727,044)	(1,687,825)	(163,457)
(81,279,809)	(2,264,814)	(26,025,457)	(7,056,672)	0	(10,351,420)	(37,234,593)	(5,239,765)	(2,816,347)	(228,736)
(6,432,742)	(220,812)	(2,124,106)	(606,546)	0	(572,364)	(3,680,299)	(343,196)	(75,467)	0
(25,927)	(641)	(6,401)	(1,923)	0	(11,066)	(11,764)	(1,764)	(900)	(11)
(2,417,417)	(44,652)	(624,803)	(195,167)	0	(307,597)	(1,262,629)	(162,629)	(63,524)	(6,350)
(347,358,023.96)	(9,058,782.29)	(107,227,637.11)	(30,882,846.72)	0	(43,113,629.60)	(134,343,660.23)	(22,821,689.61)	(8,627,385.46)	(462,188.70)
580,658,695	14,104,054	114,629,336	47,207,287	0	65,501,802	225,607,933	36,502,051	16,321,716	786,094
100.0000%	2.4250%	30.0743%	8.1299%	0.0000%	11.2865%	39.8537%	6.2863%	2.8108%	0.1354%
TOTAL									
SE	457,879,415	7,687,091	117,969,824	0	64,392,652	162,877,055	28,789,807	20,113,051	1,818,960
SE	(164,971,107)	(2,789,611)	(42,503,784)	0	(23,200,272)	(65,889,466)	(10,372,817)	(7,246,607)	(654,646)
292,908,308	4,917,480	75,466,039	21,688,964	0	41,192,380	116,987,589	18,417,069	12,866,444	1,167,313
100.0000%	1.6788%	25.7644%	7.4764%	0.0000%	14.0632%	39.9400%	6.2677%	4.3927%	0.3965%

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

DESCRIPTION OF FACTOR

INTANGIBLE
INTANGIBLE PLANT

TOTAL	California		Oregon		Washington		Montana		Utah		Idaho		Wyco-JPL		FERC	
	California	Oregon	Washington	Montana	Utah	Idaho	Wyco-JPL	Idaho	Wyco-JPL	Idaho	Wyco-JPL	FERC	FERC			
S	4,649,016	0	675,159	1,729	867,869	2,837,915	0	0	0	0	0	0	0	0	0	0
DSP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DOU	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SE	3,628,256	60,813	934,796	271,263	1,448,126	228,132	1,009,604	5,910,477	562,714	1,009,604	14,386	0	0	0	0	0
CN	115,048,216	3,012,546	37,301,519	8,275,134	59,938,625	4,682,104	0	0	0	0	0	0	0	0	0	0
SG	153,443,799	2,795,821	41,862,210	12,127,299	61,890,422	9,388,075	5,810,477	562,714	1,009,604	14,386	0	0	0	0	0	0
SO	376,672,363	9,345,968	107,395,832	29,128,093	153,651,098	21,869,844	11,621,650	943,893	1,009,604	14,386	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SSGCH	653,441,650	15,215,192	187,980,519	49,903,518	270,807,139	39,006,070	18,621,307	1,521,004	1,009,604	14,386	0	0	0	0	0	0

LESS ACCUMULATED AMORTIZATION

S	(1,490,498)	0	(893,840)	(564)	(7,757)	(756,888)	0	0	0	0	0	0	0	0	0	0
DSP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DOU	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SE	(1,110,680)	(5,660)	(84,390)	(24,553)	(125,283)	(18,275)	(53,195)	(11,764)	(11,764)	(1,132)	0	0	0	0	0	0
CN	(7,829,879)	(2,101,189)	(2,833,357)	(6,371,653)	(4,627,693)	(3,516,471)	(2,186,524)	(786,524)	(786,524)	(8,445)	0	0	0	0	0	0
SG	(87,460,869)	(2,191,189)	(28,633,357)	(6,371,653)	(40,437,693)	(25,516,471)	(14,713,713)	(7,829,879)	(7,829,879)	(84,390)	0	0	0	0	0	0
SO	(254,827,818)	(6,322,275)	(72,855,760)	(19,105,833)	(103,348,543)	(14,795,458)	(7,862,452)	(635,565)	(635,565)	(7,113)	0	0	0	0	0	0
SSGCT	(26,279)	0	(7,332)	(2,132)	(10,346)	(1,527)	(81)	0	0	0	0	0	0	0	0	0
SSGCH	(403,467,863)	(8,702,429)	(117,931,420)	(30,108,137)	(198,298,865)	(22,758,253)	(10,901,447)	(852,353)	(852,353)	(9,545)	0	0	0	0	0	0

TOTAL NET INTANGIBLE PLANT

SNP	249,953,797	5,512,767	70,098,098	19,095,380	102,509,274	16,247,816	7,719,861	664,651	1,009,604	14,386	0	0	0	0	0	0
SYSTEM NET INTANGIBLE PLANT	100.0000%	2.2055%	28.0284%	7.6396%	41.0109%	6.5003%	3.0885%	0.2655%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

GROSS PLANT

TOTAL	California		Oregon		Washington		Montana		Utah		Idaho		Wyco-JPL		FERC	
	California	Oregon	Washington	Montana	Utah	Idaho	Wyco-JPL	Idaho	Wyco-JPL	Idaho	Wyco-JPL	FERC	FERC			
PRODUCTION PLANT	8,682,004,446	2,360,555,552	696,938,004	686,838,004	1,086,672,314	3,086,672,314	3,086,672,314	3,086,672,314	3,086,672,314	3,086,672,314	3,086,672,314	3,086,672,314	3,086,672,314	3,086,672,314	3,086,672,314	3,086,672,314
TRANSMISSION PLANT	3,108,807,921	844,763,139	245,781,009	245,781,009	388,056,466	1,254,115,365	1,254,115,365	1,254,115,365	1,254,115,365	1,254,115,365	1,254,115,365	1,254,115,365	1,254,115,365	1,254,115,365	1,254,115,365	1,254,115,365
DISTRIBUTION PLANT	5,740,881,708	212,336,879	1,644,632,767	380,196,937	443,614,833	2,223,484,467	2,223,484,467	2,223,484,467	2,223,484,467	2,223,484,467	2,223,484,467	2,223,484,467	2,223,484,467	2,223,484,467	2,223,484,467	2,223,484,467
GENERAL PLANT	1,305,897,133	30,849,934	399,826,819	112,127,811	173,007,683	532,829,688	532,829,688	532,829,688	532,829,688	532,829,688	532,829,688	532,829,688	532,829,688	532,829,688	532,829,688	532,829,688
INTANGIBLE PLANT	653,441,650	15,215,192	187,980,519	49,903,518	270,807,139	39,006,070	18,621,307	1,521,004	1,009,604	14,386	0	0	0	0	0	0

TOTAL GROSS PLANT

GPS	18,072,032,658	4,732,101,915	5,437,767,796	1,474,841,280	7,779,608,352	11,073,334,708	588,448,530	47,792,080	3,086,672,314	14,386	0	0	0	0	0	0
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.4812%	28.5117%	7.7330%	40.7917%	5.6061%	3.0654%	0.2586%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

ACCUMULATED DEPRECIATION AND AMORTIZATION

PRODUCTION PLANT	(2,911,169,728)	(53,053,223)	(701,516,434)	(330,322,030)	(1,173,108,149)	(1,777,813,764)	(1,777,813,764)	(1,777,813,764)	(1,777,813,764)	(1,777,813,764)	(1,777,813,764)	(1,777,813,764)	(1,777,813,764)	(1,777,813,764)	(1,777,813,764)	(1,777,813,764)
TRANSMISSION PLANT	(1,989,134,745)	(48,649,345)	(145,649,345)	(145,649,345)	(228,479,576)	(757,377,036)	(757,377,036)	(757,377,036)	(757,377,036)	(757,377,036)	(757,377,036)	(757,377,036)	(757,377,036)	(757,377,036)	(757,377,036)	(757,377,036)
DISTRIBUTION PLANT	(1,989,134,745)	(54,019,278)	(704,233,533)	(167,896,410)	(178,479,576)	(679,277,036)	(679,277,036)	(679,277,036)	(679,277,036)	(679,277,036)	(679,277,036)	(679,277,036)	(679,277,036)	(679,277,036)	(679,277,036)	(679,277,036)
GENERAL PLANT	(512,293,130)	(12,828,400)	(148,231,431)	(43,016,541)	(66,314,102)	(180,233,146)	(180,233,146)	(180,233,146)	(180,233,146)	(180,233,146)	(180,233,146)	(180,233,146)	(180,233,146)	(180,233,146)	(180,233,146)	(180,233,146)
INTANGIBLE PLANT	(403,467,863)	(8,702,429)	(117,931,420)	(30,108,137)	(168,298,865)	(22,758,253)	(10,901,447)	(852,353)	(852,353)	(9,545)	0	0	0	0	0	0
	(6,830,213,027)	(148,227,954)	(2,071,487,662)	(566,811,371)	(2,698,277,651)	(4,123,823,976)	(4,123,823,976)	(4,123,823,976)	(4,123,823,976)	(4,123,823,976)	(4,123,823,976)	(4,123,823,976)	(4,123,823,976)	(4,123,823,976)	(4,123,823,976)	(4,123,823,976)

NET PLANT

SNP	12,141,819,827	283,933,561	3,366,280,110	813,229,909	5,111,530,501	6,944,510,732	371,812,199	30,983,309	1,009,604	14,386	0	0	0	0	0	0
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.3385%	27.7247%	7.5214%	42.0986%	5.7200%	3.0631%	0.2552%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
NON-UTILITY RELATED INTEREST PERCENTAGE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
INTEREST FACTOR SNP - NON-UTILITY	100.0000%	2.3385%	27.7247%	7.5214%	42.0986%	5.7200%	3.0631%	0.2552%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

TOTAL GROSS PLANT (LESS SO FACTOR)

SO	18,038,059,862	457,489,922	5,257,011,085	1,425,816,116	7,521,999,975	1,070,525,821	568,897,927	46,200,425	3,086,672,314	14,386	0	0	0	0	0	0
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.4812%	28.5117%	7.7330%	40.7917%	5.6061%	3.0654%	0.2586%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

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

DESCRIPTION OF FACTORS

IBT	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-JPL	FERC	OTHER	NON-UTILITY
INCOME BEFORE TAXES												
INCOME BEFORE STATE TAXES	13,640,164	7,572,719	28,243,812	9,073,066	0	22,082,133	7,739,304	(11,545,721)	(62,103,259)	(3,597,544)	17,933,066	(1,752,411)
Interest Synchronization	(1,841,652)	(9)	(9)	9,073,066	0	0	7,739,304	(11,545,721)	(62,103,259)	(3,597,544)	(1,646,912)	5,089
	11,798,512	7,572,719	28,243,812	9,073,066	0	22,082,133	7,739,304	(11,545,721)	(62,103,259)	(3,597,544)	16,286,154	(1,752,342)
100.0000%	63.1146%	235.3680%	75.6156%	0.0000%	164.0445%	64.5032%	96.2276%	-51.5955%	-29.9837%	135.7369%	-14.6046%	

INCOME BEFORE TAXES (FACTOR)

See Calculation of EXCTAX

D/EXF	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-JPL	FERC	OTHER	NON-UTILITY
Pacific Power:												
Production	(2,096,159)	(86,896)	(1,056,559)	(330,885)	0	(507,860)	(113,770)	0	0	0	0	0
Transmission	2,115,649	(31,200)	(255,171)	(119,259)	0	(89,492)	(28,163)	0	0	0	0	2,648,940
Distribution	(2,459,244)	(284,861)	(1,361,722)	(453,593)	0	(359,116)	(28,163)	0	0	0	0	0
General	57,973	(13)	37,628	(79)	0	13,553	6,458	1	157	18	0	0
Mining Plant	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
	(2,421,781)	(402,960)	(2,635,623)	(903,822)	0	(993,017)	(136,475)	1	157	18	0	2,648,940
Rocky Mountain Power												
Production	(5,424,745)	0	0	0	0	0	(4,139,809)	(946,444)	(297,086)	(41,396)	0	0
Transmission	(2,775,616)	16	137	32	0	31	(2,385,294)	(286,351)	(87,684)	(12,287)	0	0
Distribution	(1,326,053)	(1,171)	(5,452)	(3,660)	0	(2,215)	(254,744)	(64,264)	(84,264)	0	0	0
General	0	0	0	0	0	0	(142,089)	11,099	5,456	179	0	0
Mining Plant	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
	(11,557,150)	(1,155)	(5,315)	(3,826)	0	(2,184)	(9,586,116)	(1,478,440)	(483,808)	(53,504)	0	0
PC (Post Merger)												
Production	193,002,869	3,511,746	54,141,844	14,122,890	0	24,525,482	77,170,424	10,941,649	7,457,890	731,234	0	0
Hydro - P	2,690,233	56,721	613,262	104,207	0	390,164	1,068,965	89,376	126,132	11,997	0	0
Hydro - U	531,198	10,674	161,821	26,752	0	74,162	213,900	20,517	22,008	2,159	0	0
Transmission	37,867,270	658,639	11,419,096	2,403,863	0	5,160,898	15,007,837	1,666,748	1,431,490	146,699	0	0
Distribution	9,352,031	900,078	2,349,308	(33,713)	0	502,657	4,729,053	763,276	111,071	0	0	0
General	4,302,980	51,600	1,055,073	73,860	0	698,916	1,831,171	226,343	339,127	28,875	0	(3,005)
Mining Plant	1,124,264	(5,350)	383,653	(9,238)	0	270,698	321,047	27,351	145,769	10,434	0	0
Non-Utility	36,367	0	0	0	0	0	0	0	0	0	0	36,367
	248,936,012	5,183,632	70,304,157	16,698,592	0	32,023,277	100,401,867	13,735,259	9,633,488	934,368	0	33,362
Total Deferred Taxes	234,819,081	4,779,517	67,663,219	15,790,832	0	31,028,076	90,076,276	12,256,820	9,170,037	860,902	0	2,683,302

Percentage of Total (D/EXF) 100.0000% 2.0345% 28.8028% 6.7176% 0.0000% 13.2086% 38.5985% 5.2175% 3.9035% 0.3750% 0.0000% 1.1422%

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

DESCRIPTION OF FACTOR

	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-PPL	FERC	OTHER	NON-UTILITY
DITBAL												
Pacific Power												
Production	52,673,642	1,883,883	28,767,132	7,299,175	0	12,517,005	2,296,647	0	0	0	0	0
Transmission	16,864,953	661,567	12,875,254	3,116,385	0	5,338,040	968,731	0	0	0	0	(4,475,004)
Distribution	47,350,832	3,721,512	28,964,837	5,924,546	0	8,746,937	0	0	0	0	0	0
General	(621,897)	0	(404,157)	0	0	(145,617)	(70,149)	(5)	(1,787)	(212)	0	0
Mining Plant	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
TOTAL	118,296,730	6,466,962	70,203,066	16,540,066	0	28,458,305	3,102,229	(5)	(1,787)	(212)	0	(4,475,004)
Total Pacific Power												
Rocky Mountain Power												
Production	90,483,731	0	0	0	0	0	70,702,100	14,209,930	4,833,722	637,879	0	0
Transmission	53,487,354	0	0	0	0	0	44,747,963	6,312,691	2,145,558	291,561	0	0
Distribution	54,418,936	(15)	(134)	(3)	0	(58)	43,932,354	7,619,328	2,895,394	0	0	0
General	(652,160)	864	(81,622)	2,312	0	(30,758)	35,955	(407,710)	(172,611)	(6,424)	0	0
Mining Plant	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
TOTAL	197,719,891	849	(61,961)	2,281	0	(30,788)	159,468,897	27,734,245	9,673,253	933,116	0	0
Total Rocky Mountain Power												
Pacificorp												
Production	712,299,154	13,388,773	207,285,192	53,131,511	0	91,767,110	268,173,196	39,864,461	16,966,696	2,702,215	0	0
Hydro - P	40,658,203	789,789	12,975,743	3,016,545	0	5,115,025	15,973,561	1,873,229	789,727	124,584	0	0
Hydro - U	10,026,106	220,371	3,278,548	825,698	0	1,239,075	3,769,570	457,390	166,167	29,006	0	0
Transmission	238,231,578	5,108,280	71,405,738	17,675,103	0	28,797,625	96,656,078	13,154,095	4,701,487	733,172	0	0
Distribution	336,535,786	15,226,197	106,816,162	18,737,546	0	22,918,700	155,955,833	19,079,193	4,201,865	0	0	0
General	166,344,631	4,016,833	53,296,857	13,929,869	0	18,840,183	62,317,339	9,173,143	3,455,236	274,871	0	0
Mining Plant	18,470,786	274,494	6,095,929	1,005,281	0	3,074,076	6,655,586	780,637	544,390	77,268	0	0
Non-Utility Plant	(555,430)	0	0	0	0	0	0	0	0	0	0	(555,430)
TOTAL	1,525,409,814	36,974,827	455,154,359	108,321,454	0	172,791,794	629,500,843	84,382,148	30,866,169	3,841,116	0	(542,895)
Total FPC (Post Merger)												
Total Deferred Taxes	1,859,426,435	45,442,638	525,275,464	124,863,821	0	199,219,370	792,104,969	112,116,368	40,557,664	4,864,020	0	(5,017,899)
Percentage of Total (DITBAL)	100.0000%	2.4705%	28.5585%	6.7862%	0.0000%	10.8305%	43.0658%	6.0552%	2.2048%	0.2644%	0.0000%	-0.3728%

OPRV-WY

	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0
Less: Uncollectibles (net)	0	0
Total Interstate Revenues	0	0
0.0000%	0.0000%	0.0000%

OPRV-ID

	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0
Less: Interstate Sales for Resale	0	0
Moriana Power	0	0
Ponland Generac Electric	0	0
Pogor Sound Power & Light	0	0
Washington Water Power Co	0	0
Less: Uncollectibles (net)	0	0
Total Interstate Revenues	0	0
0.0000%	0.0000%	0.0000%

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

DESCRIPTION OF FACTOR

	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	FERC	OTHER	NON-UTILITY
BAODEBT													
Account 904 Balance	12,710,477	(19,429)	5,167,013	1,779,902	0	725,703	4,648,266	498,948	36	0	0	0	0
Bad Debit Expense Allocation Factor - BAODEBT		-0.1526%	40.8516%	14.0034%	0.0000%	5.7065%	36.5703%	3.2177%	0.0003%	0.0000%	0.0000%	0.0000%	0.0000%
Customer Factors													
Total Electric Customers	1,811,732	47,440	587,409	130,313	0	122,869	833,654	73,732	16,214	0	0	0	0
CN		2.6165%	32.4275%	7.1976%	0.0000%	6.7874%	46.0142%	4.0697%	0.8649%	0.0000%	0.0000%	0.0000%	0.0000%
Customer System factor - CN													
Pacific Power Customers	846,692	0	587,409	130,313	0	122,869	0	0	0	0	0	0	0
CNP		0.00%	68.67%	15.50%	0.00%	14.63%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Customer Service Pacific Power factor - CNP													
Rocky Mountain Power Customers	923,600	0	0	0	0	0	833,654	73,732	16,214	0	0	0	0
CNU		0.00%	0.00%	0.00%	0.00%	0.00%	90.26%	7.96%	1.76%	0.00%	0.00%	0.00%	0.00%
Customer Service R M P factor - CNU													
GIAC													
TOTAL NET DISTRIBUTION PLANT	3,271,764,613	118,217,600	840,389,235	212,265,527	0	265,135,255	1,544,217,461	146,967,156	41,532,376	0	0	0	0
GIAC FACTOR - Same as (SNPD Factor)	100.00%	3.61%	28.74%	6.46%	0.00%	8.10%	47.20%	4.56%	1.27%	0.00%	0.00%	0.00%	0.00%

	Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
IDSIT	0	0.00%	0.00%	0.00%
Idaho State Income Tax Allocation	0	0.00%	0.00%	0.00%
Payroll	0	0.00%	0.00%	0.00%
Property	0	0.00%	0.00%	0.00%
Sales	0	0.00%	0.00%	0.00%
Average	0.00%	0.00%	0.00%	0.00%
Idaho - PPL Factor	0.00%			
Idaho - UPL Factor	0.00%			
Average	0.00%			

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

DESCRIPTION OF FACTOR

EXACT TAX

Electric Tax (Superfund)

Total Taxable Income

Less Other Electric Items

419 OTH
432 OTH
40910 OTH
SCHMDT OTH
SCHMDT (Share) OTH

Total Taxable Income Excluding Other

Electric Tax (Superfund) Factor - EXCTAX

	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-PPL	FERC	NON-UTILITY
TOTAL	6,436,616	24,125,705	7,745,347	0	18,811,362	6,803,297	(9,761,508)	(52,676,575)	(3,050,609)	15,466,793
100.0000%	51.8731%	194.4307%	62.4203%	0.0000%	151.6020%	54.8282%	-78.6687%	-424.5241%	-24.5851%	124.6479%

	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-PPL	FERC	NON-UTILITY
TOTAL	6,436,616	24,125,705	7,745,347	0	18,811,362	6,803,297	(9,761,508)	(52,676,575)	(3,050,609)	15,466,793
16,918,976										
17,094,302										
17,006,989	309,868	4,619,751	1,344,101	0	2,127,631	6,859,374	1,040,506	643,981	62,367	0
(7,651,432)										
(8,424,029)										
(8,142,731)	(146,305)	(2,211,351)	(643,354)	0	(1,016,707)	(3,383,760)	(468,183)	(308,342)	(29,861)	0

	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-PPL	FERC	NON-UTILITY
TOTAL	6,436,616	24,125,705	7,745,347	0	18,811,362	6,803,297	(9,761,508)	(52,676,575)	(3,050,609)	15,466,793
100.0000%	51.8731%	194.4307%	62.4203%	0.0000%	151.6020%	54.8282%	-78.6687%	-424.5241%	-24.5851%	124.6479%

	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-PPL	FERC	NON-UTILITY
TOTAL	6,436,616	24,125,705	7,745,347	0	18,811,362	6,803,297	(9,761,508)	(52,676,575)	(3,050,609)	15,466,793
100.0000%	51.8731%	194.4307%	62.4203%	0.0000%	151.6020%	54.8282%	-78.6687%	-424.5241%	-24.5851%	124.6479%

	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-PPL	FERC	NON-UTILITY
TOTAL	6,436,616	24,125,705	7,745,347	0	18,811,362	6,803,297	(9,761,508)	(52,676,575)	(3,050,609)	15,466,793
100.0000%	51.8731%	194.4307%	62.4203%	0.0000%	151.6020%	54.8282%	-78.6687%	-424.5241%	-24.5851%	124.6479%

	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-PPL	FERC	NON-UTILITY
TOTAL	6,436,616	24,125,705	7,745,347	0	18,811,362	6,803,297	(9,761,508)	(52,676,575)	(3,050,609)	15,466,793
100.0000%	51.8731%	194.4307%	62.4203%	0.0000%	151.6020%	54.8282%	-78.6687%	-424.5241%	-24.5851%	124.6479%

	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-PPL	FERC	NON-UTILITY
TOTAL	6,436,616	24,125,705	7,745,347	0	18,811,362	6,803,297	(9,761,508)	(52,676,575)	(3,050,609)	15,466,793
100.0000%	51.8731%	194.4307%	62.4203%	0.0000%	151.6020%	54.8282%	-78.6687%	-424.5241%	-24.5851%	124.6479%

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

DESCRIPTION OF FACTOR

Account 228.42	California		Oregon		Washington		Montana		Wyo-PPL		Utah		Idaho		Wyo-LUP		FERC		NON-UTILITY	
	TOTAL	California	Oregon	Washington	Washington	Montana	Wyo-PPL	Utah	Utah	Idaho	Idaho	Wyo-LUP	Wyo-LUP	FERC	FERC	OTHER	NON-UTILITY			
Plant - Pinnawing	7,220,849	131,567	1,961,506	570,684	0	503,373	441,790	2,912,005	441,790	273,433	26,481	0	0	0	0	0	0	0	0	0
- Postminger	1,472,376	26,827	399,963	116,568	0	184,203	593,776	90,084	593,776	5,400	0	0	0	0	0	0	0	0	0	0
Storage Facility	1,743,025	29,263	449,980	130,315	0	245,126	109,595	76,565	6,917	0	0	0	0	0	0	0	0	0	0	0
Transition Costs	3,531,000	64,337	959,178	279,070	0	441,750	1,423,873	216,035	139,709	12,949	0	0	0	0	0	0	0	0	0	0
Total Acct 228.42	13,967,250	251,884	3,769,727	1,096,447	0	1,774,453	5,625,918	857,504	539,461	51,746	0	0	0	0	0	0	0	0	0	0
Transition Costs	112,690	2,053	30,609	8,906	0	14,097	45,441	6,894	4,267	413	0	0	0	0	0	0	0	0	0	0
Storage Facility	541,950	15,814	242,688	70,624	0	132,669	376,215	41,377	3,796	0	0	0	0	0	0	0	0	0	0	0
December 1993 Adj	1,054,630	17,867	273,297	79,329	0	146,566	421,656	66,121	45,643	4,151	0	0	0	0	0	0	0	0	0	0
Adjusted Acct 228.42	15,071,880	269,861	4,043,023	1,175,776	0	1,921,016	6,047,275	923,625	585,105	56,897	0	0	0	0	0	0	0	0	0	0
TOTAL	100.0000%	1.7965%	26.9142%	7.8271%	0.0000%	12.7881%	40.2584%	6.1485%	3.8956%	0.3721%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Origin Decommissioning Allocator

Acct 404	California		Oregon		Washington		Montana		Wyo-PPL		Utah		Idaho		Wyo-LUP		FERC		NON-UTILITY	
	TOTAL	California	Oregon	Washington	Washington	Montana	Wyo-PPL	Utah	Utah	Idaho	Idaho	Wyo-LUP	Wyo-LUP	FERC	FERC	OTHER	NON-UTILITY			
Amortization Expense	46,626,012	1,090,893	13,753,736	3,869,229	0	5,313,640	18,668,878	2,632,160	1,355,254	112,222	0	0	0	0	0	0	0	0	0	0
Amortization of Landed Term Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Other Electric Plant	5,479,363	99,636	1,469,439	433,056	0	695,501	2,209,899	335,240	207,487	20,094	0	0	0	0	0	0	0	0	0	0
Amort of Prop. Leases, Unrecovered Plant, etc	11,586,229	42,322	565,268	(81,553)	0	298,353	945,238	144,103	90,721	8,898	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	63,691,584	1,233,052	15,807,442	3,910,693	0	6,297,494	21,863,815	3,101,504	1,653,462	141,014	5,583,118	0	0	0	0	0	0	0	0	0
Schedule W Amortization Factor	100.0000%	1.9360%	24.8187%	6.1400%	0.0000%	9.8875%	34.4646%	4.8696%	2.5980%	0.2214%	15.0481%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Acct 403.1	California		Oregon		Washington		Montana		Wyo-PPL		Utah		Idaho		Wyo-LUP		FERC		NON-UTILITY	
	TOTAL	California	Oregon	Washington	Washington	Montana	Wyo-PPL	Utah	Utah	Idaho	Idaho	Wyo-LUP	Wyo-LUP	FERC	FERC	OTHER	NON-UTILITY			
Depreciation Expense	108,860,358	1,985,482	29,628,825	8,619,797	0	13,635,396	43,827,787	6,636,975	4,128,464	397,602	0	0	0	0	0	0	0	0	0	0
Steam	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nuclear	15,267,184	276,176	4,147,251	1,206,629	0	1,910,020	6,156,911	934,064	576,125	55,988	0	0	0	0	0	0	0	0	0	0
Other	96,916,621	1,709,306	26,270,979	7,649,518	0	12,055,356	39,196,176	5,692,911	3,552,339	331,614	0	0	0	0	0	0	0	0	0	0
Transmission	62,215,730	1,135,601	16,900,579	4,917,167	0	7,783,578	25,960,200	3,806,514	2,350,932	228,159	0	0	0	0	0	0	0	0	0	0
Distribution	142,279,811	8,037,192	47,091,452	11,882,917	0	12,495,657	55,751,494	6,887,489	2,353,639	459,455	0	0	0	0	0	0	0	0	0	0
General	35,096,497	624,171	10,624,984	3,198,567	0	4,482,162	13,302,621	2,153,889	1,049,242	66,061	0	0	0	0	0	0	0	0	0	0
Mining	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0
Postminger Hydro Steps 1 Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense	463,236,200	14,021,593	134,664,069	37,474,595	0	52,472,349	183,295,380	26,150,080	14,128,318	1,099,478	0	0	0	0	0	0	0	0	0	0
Schedule W Depreciation Factor	100.0000%	3.0270%	29.0703%	8.0987%	0.0000%	11.3144%	39.5663%	5.6451%	3.0489%	0.2373%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Tax Depreciation by Function

Production	California		Oregon		Washington		Montana		Wyo-PPL		Utah		Idaho		Wyo-LUP		FERC		NON-UTILITY	
	TOTAL	California	Oregon	Washington	Washington	Montana	Wyo-PPL	Utah	Utah	Idaho	Idaho	Wyo-LUP	Wyo-LUP	FERC	FERC	OTHER	NON-UTILITY			
Production	696,619,690	12,700,770	183,148,895	55,090,775	0	87,201,460	280,681,309	42,646,361	26,394,223	2,595,898	0	0	0	0	0	0	0	0	0	0
Transmission	156,455,592	2,852,498	42,526,391	12,377,978	0	19,594,796	63,038,531	9,578,055	5,977,946	574,036	0	0	0	0	0	0	0	0	0	0
Distribution	205,908,777	7,440,102	59,184,154	13,358,950	0	16,696,230	97,185,442	9,440,084	2,613,806	44,074	0	0	0	0	0	0	0	0	0	0
Mining	11,107,376	186,471	2,861,562	830,387	0	1,561,964	4,436,664	698,354	437,880	44,074	0	0	0	0	0	0	0	0	0	0
Other	96,622,036	2,398,062	27,559,020	7,474,874	0	10,961,770	38,381,355	5,612,194	2,962,529	242,231	0	0	0	0	0	0	0	0	0	0
NUFIT	1,757,411	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,757,411
Total	1,186,470,884	25,577,903	321,480,002	88,127,964	0	135,996,221	484,733,701	67,975,058	38,405,395	3,416,239	0	0	0	0	0	0	0	0	0	1,757,411
Tax Depr factor	100.0000%	2.1606%	27.5129%	7.6277%	0.0000%	11.6386%	41.4844%	5.8174%	3.2685%	0.2924%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.1504%

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

		METERED LOADS (CP)									
		Non-FERC							FERC		
Month	Day	Time	CA	OR	WA	E WY	UT	ID	W WY	FERC	Total
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		
Month	Day	Time	CA	OR	WA	E WY	UT	ID	W WY	FERC	Total
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		
Month	Day	Time	CA	OR	WA	E WY	UT	ID	W WY	FERC	Total
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		
Month	Day	Time	CA	OR	WA	E WY	UT	ID	W WY	FERC	Total
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		
Month	Day	Time	CA	OR	WA	E WY	UT	ID	W WY	FERC	Total
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					-	-	-		-
2009	Dec					(6,209)	-	-		(6,209)
		-	-	-	-	(37,394)	-	-	-	(37,394)

= equals

		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%	54.9822%	15.9886%	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	1.9373	28,629.5	8,336.4	0.0	12,426.4	41,918.7	6,280.8	3,714.2	369.6
Modified Accord	1.9373	28,629.5	8,336.4	0.0	12,426.4	41,918.7	6,280.8	3,714.2	369.6
Rollled-In	1.9373	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.	1.9373	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.	1.9373	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	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	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	Pac. Power	CAL	ORE	WASH	Pac. Power	MON	Pac. Power	WYO	R.M.P.	UTAH	R.M.P.	IDAHO	R.M.P.	WYO	R.M.P.	FERC-UP&L	OTHER	
Wellis	4,612	68,763	20,006				31,668	101,930	15,487	9,585	928						252,980	
Rocky Reach	5,536	82,539	24,014				38,012	122,351	18,590	11,505	1,114						303,661	
Wanapum		491,070	142,875															633,945
Priority																		442,050
Displacement																		83,294
Surplus																		
0																		
Total		10,148	1,167,755	186,896			69,679	224,281	34,077	21,090	2,043							1,715,969
Mic Factor		0.5914%	68.0522%	10.8916%	0.0000%	0.0000%	4.0606%	13.0702%	1.9859%	1.2291%	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	RMP UTAH	RMP IDAHO	RMP WYOMING	RMP 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%	19,334	265,934	72,513	-	151,295	443,633	88,270	48,421	4,790
Jul-09	9,360	23.08%	21,837	303,264	89,281	-	161,377	534,307	101,941	50,575	6,120
Aug-09	10,036	24.75%	22,244	323,894	96,083	-	178,567	572,799	95,784	54,809	6,272
Sep-09	9,184	22.65%	17,729	270,588	80,425	-	155,545	453,365	64,814	49,205	4,402
Oct-09	2,970	7.32%	5,506	88,454	26,645	-	50,054	136,585	20,694	15,879	1,297
Nov-09	-	0.00%	-	-	-	-	-	-	-	-	-
Dec-09	-	0.00%	-	-	-	-	-	-	-	-	-
	40,550	100.00%	86,651	1,252,133	364,947	-	686,828	2,140,690	371,502	218,890	22,881
SSCCT Factor			1.68%	24.29%	7.08%	0.00%	13.52%	41.53%	7.21%	4.25%	0.44%
SSGCT Factor											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	RMP UTAH	RMP IDAHO	RMP WYOMING	RMP 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	896.7	162.1	68.4	9.7
Jul-09	9,360	23.08%	38.6	565.8	175.2	0.0	246.4	1007.2	161.7	69.5	9.6
Aug-09	10,036	24.75%	42.0	619.9	184.8	0.0	259.4	1063.4	165.0	75.1	10.7
Sep-09	9,184	22.65%	33.1	513.5	149.9	0.0	227.1	880.1	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
	40,550	100.00%	162	2,347	712	-	1,039	4,047	640	304	40
SSCCT Factor			1.74%	25.26%	7.66%	0.00%	11.19%	43.56%	6.89%	3.27%	0.43%
SSGCT Factor			1.73%	25.02%	7.52%	0.00%	11.77%	43.05%	6.97%	3.52%	0.43%

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

MONTH	MWH Cholla IV	APS	Total	Proportion	Pac Power										RMP FERC
					CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING			
Jan-09	253,674	142,620	396,294	13.73%	12,364	199,079	60,549	-	101,117	282,880	38,346	30,266	2,684		
Feb-09	228,479	69,075	297,554	10.31%	8,052	131,795	37,932	-	69,761	190,616	29,041	22,242	1,689		
Mar-09	132,278	-	132,278	4.58%	3,711	59,627	16,541	-	31,596	86,346	11,888	9,506	795		
Apr-09	253,000	-	253,000	8.76%	6,837	106,615	28,798	-	59,885	152,200	23,522	19,576	1,524		
May-09	253,343	(78,070)	175,273	6.07%	5,046	72,648	19,996	-	40,077	111,575	18,615	13,015	1,160		
Jun-09	246,376	(137,820)	108,556	3.76%	3,275	45,049	12,284	-	25,628	75,151	14,953	8,202	811		
Jul-09	256,806	(142,420)	114,386	3.96%	3,748	52,049	15,323	-	27,697	91,703	17,496	8,680	1,050		
Aug-09	258,042	(142,480)	115,561	4.00%	3,597	52,381	15,539	-	28,878	92,634	15,490	8,864	1,014		
Sep-09	249,053	(68,840)	180,212	6.24%	4,886	74,571	22,164	-	42,866	124,942	17,862	13,561	1,213		
Oct-09	254,986	77,965	332,941	11.53%	8,669	139,261	41,950	-	78,804	215,038	32,580	25,000	2,043		
Nov-09	247,874	138,075	385,949	13.37%	10,509	171,071	51,019	-	96,909	250,178	36,045	30,044	2,282		
Dec-09	252,813	142,440	395,253	13.69%	12,307	199,859	60,270	-	104,792	294,467	40,553	31,163	2,715		
	2,886,722	535	2,887,257	100.00%	83,002	1,304,005	382,366	-	708,010	1,967,731	296,593	220,119	18,982		
SSSECH Factor					1.67%	26.18%	7.68%	0.00%	14.21%	39.51%	5.95%	4.42%	0.38%		

100.00%

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

MONTH	MWH Cholla IV	APS	Total	Proportion	Pac Power										RMP FERC
					CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING			
Jan-09	253,674	142,620	396,294	13.73%	24.2	378.5	113.4	0.0	144.4	432.4	62.0	42.5	3.7		
Feb-09	228,479	69,075	297,554	10.31%	17.3	271.2	70.7	0.0	107.0	319.4	45.7	34.2	2.3		
Mar-09	132,278	-	132,278	4.58%	7.4	111.5	30.9	0.0	46.3	132.6	19.2	13.2	1.1		
Apr-09	253,000	-	253,000	8.76%	13.3	203.4	51.5	0.0	86.0	240.7	35.8	27.9	1.7		
May-09	253,343	(78,070)	175,273	6.07%	8.6	116.5	34.7	0.0	59.3	220.4	31.8	17.5	1.9		
Jun-09	246,376	(137,820)	108,556	3.76%	6.3	80.8	25.8	0.0	39.9	151.9	27.5	11.6	1.6		
Jul-09	256,806	(142,420)	114,386	3.96%	6.6	97.1	30.1	0.0	42.3	172.9	27.8	11.9	1.6		
Aug-09	258,042	(142,480)	115,561	4.00%	6.8	100.3	29.9	0.0	41.9	172.0	26.7	12.1	1.7		
Sep-09	249,053	(68,840)	180,212	6.24%	9.1	141.5	41.3	0.0	62.6	242.6	33.7	19.1	2.2		
Oct-09	254,986	77,965	332,941	11.53%	17.2	268.1	77.7	0.0	112.4	314.7	46.3	34.4	2.8		
Nov-09	247,874	138,075	385,949	13.37%	21.4	315.6	95.8	0.0	145.9	463.1	70.0	44.6	3.6		
Dec-09	252,813	142,440	395,253	13.69%	24.3	343.2	101.9	0.0	153.7	483.6	64.7	45.1	4.1		
	2,886,722	535	2,887,257	100.00%	163	2,428	704	-	1,042	3,346	491	314	28		
SSCOCH Factor					1.91%	28.51%	8.26%	0.00%	12.23%	39.30%	5.77%	3.69%	0.33%		
SSGCH Factor					1.85%	27.93%	8.12%	0.00%	12.73%	38.35%	5.81%	3.87%	0.35%		

100.00%

Utah GRC December 2009

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND 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%	47,675.4	662,108.5	194,924.8	-	352,329.2	1,166,538.6	222,564.7	110,419.4	13,382.1
Aug-09	50,000	50%	44,583.3	649,161.7	192,574.4	-	357,891.9	1,148,028.4	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	387,499.2	-	710,221.1	2,314,567.0	414,538.3	220,270.6	25,932.3
SSEC Factor			1.68%	23.94%	7.08%	0.00%	12.97%	42.26%	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	1235.4	382.6	0.0	538.0	2199.1	353.1	151.8	20.9
Aug-09	50,000	50%	84.1	1242.5	370.4	0.0	519.8	2131.3	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	4,330	684	302	42
SSEC Factor			1.71%	25.24%	7.67%	0.00%	10.78%	44.12%	6.97%	3.08%	0.43%
SSGC Factor			1.71%	24.82%	7.52%	0.00%	11.32%	43.65%	7.12%	3.32%	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	11,339,249				Page 2.15, West only
404IP	Hydro Relicensing Amortization	6,703,853				Page 2.16, West only
	Total West Hydro Operating Expense	42,683,160				
330 - 336	Hydro Electric Plant in Service	514,276,876				Page 2.23, West only
302 & 182M	Hydro Relicensing	62,609,716				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(206,945,085)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(13,431,285)				Page 2.39, West only
154	Materials and Supplies	(21,081)				Page 2.32, West only
	West Hydro Net Rate Base	356,489,161				
	Pre-tax Return	12.16%				
	Rate Base Revenue Requirement	43,345,153				
	Annual Embedded Cost					
	West Hydro-Electric Resources	86,028,313	3,802,214	22.63	(80,140,283)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	33,138,866	1,715,969	19.31	(41,854,337)	GRID
	Grant Reasonable Portion	(10,837,137)			(10,837,137)	GRID
		22,301,729			(52,691,474)	

Qualified Facilities

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilities Costs	28,931,825	407,287	66.12	9,132,118	
555	Oregon Annual Qualified Facilities Costs	45,092,197	397,192	113.53	27,733,662	
555	Idaho Annual Qualified Facilities Costs	4,090,177	76,135	53.72	762,843	
555	WYU Annual Qualified Facilities Costs	-	-	-	-	
555	WYP Annual Qualified Facilities Costs	695,290	11,387	61.06	197,627	
555	California Annual Qualified Facilities Costs	3,922,163	34,066	115.14	2,433,386	
555	Washington Annual Qualified Facilities Costs	1,875,383	13,136	142.76	1,301,290	
	Total Qualified Facilities Costs	82,607,035	939,203	87.95	41,560,925	GRID

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

Account	Description	Amount	Mwh	\$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	951,647,615			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	572,813,453			Page 2.8
555	Other Purchased Power Contracts	711,232,339			GRID less QF and Mid-C
40910	Renewable Energy Credit	(86,693,217)			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	(8,135,347)			Green Tag (Tab 3)
403SP	Steam Depreciation Expense	108,860,358			Page 2.15
403HP	East Hydro Depreciation Expense	3,927,935			Page 2.15, East only
403OP	Other Generation Depreciation Expense	96,916,621			Page 2.15
403MP	Mining Depreciation Expense	0			Page 2.15
404IP	East Hydro Relicensing Amortization	325,995			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	5,479,353			Page 2.17
	Total All Other Operating Expenses	2,353,236,533			
310 - 316	Steam Electric Plant in Service	5,214,787,485			Page 2.21
330 - 336	East Hydro Electric Plant in Service	127,337,202			Page 2.23, East only
302 & 186M	East Hydro Relicensing	9,828,382			Page 2.29, East only
340 - 346	Other Electric Plant in Service	2,825,602,883			Page 2.24
399	Mining	457,879,415			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,475,425,290)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(186,897,528)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(164,971,107)			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(41,180,565)			Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(3,266,881)			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	6,036,874,670			
	Pre-tax Return	12.16%			
	Rate Base Revenue Requirement	734,017,432			
	Annual Embedded Cost				
	All Other Generation Resources	3,087,253,964	70,641,504	43.70	MWh from GRID
Total Annual Embedded Costs		3,278,191,042	77,098,890	42.52	



Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC	Other
4118000											
	SE	\$ (6,908)	\$ (116)	\$ (1,780)	\$ (1,780)	\$ (971)	\$ (2,759)	\$ (434)	\$ (303)	\$ (27)	\$ -
4118000 Total		\$ (6,908)	\$ (116)	\$ (1,780)	\$ (1,780)	\$ (971)	\$ (2,759)	\$ (434)	\$ (303)	\$ (27)	\$ -
4211000	SG	\$ (1,890)	\$ (34)	\$ (513)	\$ (513)	\$ (236)	\$ (762)	\$ (116)	\$ (72)	\$ (7)	\$ -
4211000	GAIN DISPOS PROP	\$ 438	\$ 11	\$ 125	\$ 125	\$ 50	\$ 179	\$ 25	\$ 14	\$ 1	\$ -
4211000	GAIN DISPOS PROP	\$ (35)	\$ -	\$ -	\$ -	\$ -	\$ (35)	\$ -	\$ -	\$ -	\$ -
4211000	GAIN DISPOS PROP	\$ (152)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4211000 Total		\$ (1,639)	\$ (24)	\$ (388)	\$ (388)	\$ (187)	\$ (619)	\$ (90)	\$ (58)	\$ (6)	\$ -
4212000	CA	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4212000	LOSS DISPOS PROP	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -
4212000	LOSS DISPOS PROP	\$ 8	\$ -	\$ 8	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4212000	LOSS DISPOS PROP	\$ 52	\$ 1	\$ 14	\$ 14	\$ 7	\$ 21	\$ 3	\$ 2	\$ 0	\$ -
4212000	LOSS DISPOS PROP	\$ 1,728	\$ 43	\$ 493	\$ 493	\$ 196	\$ 705	\$ 100	\$ 53	\$ 4	\$ -
4212000	LOSS DISPOS PROP	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -
4212000	LOSS DISPOS PROP	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4212000	LOSS DISPOS PROP	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4212000 Total		\$ 1,801	\$ 44	\$ 515	\$ 515	\$ 204	\$ 736	\$ 104	\$ 55	\$ 5	\$ -
4401000	CA	\$ 42,729	\$ 42,729	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4401000	RESIDENTIAL SALES	\$ 57,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,554	\$ -	\$ -	\$ -
4401000	RESIDENTIAL SALES	\$ 496,916	\$ -	\$ 496,916	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4401000	RESIDENTIAL SALES	\$ 546,294	\$ -	\$ -	\$ -	\$ -	\$ 546,294	\$ -	\$ -	\$ -	\$ -
4401000	RESIDENTIAL SALES	\$ 109,079	\$ -	\$ -	\$ 109,079	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4401000	RESIDENTIAL SALES	\$ 71,751	\$ -	\$ -	\$ -	\$ 71,751	\$ -	\$ -	\$ -	\$ -	\$ -
4401000	RESIDENTIAL SALES	\$ 10,396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,396	\$ -	\$ -
4401000 Total		\$ 1,334,719	\$ 42,729	\$ 496,916	\$ 109,079	\$ 71,751	\$ 546,294	\$ 57,554	\$ 10,396	\$ -	\$ -
4403000	IDU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4403000	BPA REG BAL-RES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4403000	BPA REG BAL-RES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4403000	BPA REG BAL-RES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4403000 Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4421000	CA	\$ 28,208	\$ 28,208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4421000	COMMERCIAL SALES	\$ 26,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,885	\$ -	\$ -	\$ -
4421000	COMMERCIAL SALES	\$ 328,840	\$ -	\$ 328,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4421000	COMMERCIAL SALES	\$ 482,637	\$ -	\$ -	\$ -	\$ -	\$ 482,637	\$ -	\$ -	\$ -	\$ -
4421000	COMMERCIAL SALES	\$ 83,337	\$ -	\$ -	\$ 83,337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4421000	COMMERCIAL SALES	\$ 86,663	\$ -	\$ -	\$ -	\$ 86,663	\$ -	\$ -	\$ -	\$ -	\$ -
4421000	COMMERCIAL SALES	\$ 9,694	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,694	\$ -	\$ -
4421000 Total		\$ 1,046,264	\$ 28,208	\$ 328,840	\$ 83,337	\$ 86,663	\$ 482,637	\$ 26,885	\$ 9,694	\$ -	\$ -
4421200	OR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4421200 Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4421400	IDU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4421400	BPA REG BAL-IRRIG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4421400	BPA REG BAL-IRRIG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4421400	BPA REG BAL-IRRIG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4421400 Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4421500	BPA REG BAL-COMMRC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4421500	BPA REG BAL-COMMRC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4421500	BPA REG BAL-COMMRC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4421500 Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4422000	IND SLS/EXCL IRRIG	\$ 4,100	\$ 4,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4422000	IND SLS/EXCL IRRIG	\$ 69,274	\$ 69,274	\$ -	\$ -	\$ -	\$ -	\$ 69,274	\$ -	\$ -	\$ -
4422000	IND SLS/EXCL IRRIG	\$ 149,943	\$ 149,943	\$ 149,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4422000	IND SLS/EXCL IRRIG	\$ 343,767	\$ 343,767	\$ -	\$ 343,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4422000	IND SLS/EXCL IRRIG	\$ 43,016	\$ 43,016	\$ -	\$ 43,016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4422000	IND SLS/EXCL IRRIG	\$ 223,840	\$ 223,840	\$ -	\$ 223,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4422000	IND SLS/EXCL IRRIG	\$ 39,293	\$ 39,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,293	\$ -	\$ -
4422000 Total		\$ 873,233	\$ 4,100	\$ 149,943	\$ 43,016	\$ 223,840	\$ 343,767	\$ 69,274	\$ 39,293	\$ -	\$ -
4423000	INDUST SALES-IRRIG	\$ 7,787	\$ 7,787	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4423000	INDUST SALES-IRRIG	\$ 39,469	\$ 39,469	\$ -	\$ -	\$ -	\$ -	\$ 39,469	\$ -	\$ -	\$ -
4423000	INDUST SALES-IRRIG	\$ 12,472	\$ 12,472	\$ 12,472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4423000	INDUST SALES-IRRIG	\$ 10,986	\$ 10,986	\$ -	\$ 10,986	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4423000	INDUST SALES-IRRIG	\$ 9,864	\$ 9,864	\$ -	\$ 9,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4423000	INDUST SALES-IRRIG	\$ 1,185	\$ 1,185	\$ -	\$ -	\$ 1,185	\$ -	\$ -	\$ -	\$ -	\$ -
4423000	INDUST SALES-IRRIG	\$ 113	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113	\$ -	\$ -
4423000 Total		\$ 81,877	\$ 7,787	\$ 12,472	\$ 9,864	\$ 1,185	\$ 10,986	\$ 39,469	\$ 113	\$ -	\$ -
4441000	PUB ST/HWY LIGHT	\$ 360	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4441000	PUB ST/HWY LIGHT	\$ 372	\$ 372	\$ -	\$ -	\$ -	\$ -	\$ 372	\$ -	\$ -	\$ -
4441000	PUB ST/HWY LIGHT	\$ 5,203	\$ 5,203	\$ 5,203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4441000	PUB ST/HWY LIGHT	\$ 10,437	\$ 10,437	\$ -	\$ 10,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4441000	PUB ST/HWY LIGHT	\$ 1,141	\$ 1,141	\$ -	\$ 1,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4441000	PUB ST/HWY LIGHT	\$ 1,656	\$ 1,656	\$ -	\$ -	\$ 1,656	\$ -	\$ -	\$ -	\$ -	\$ -
4441000	PUB ST/HWY LIGHT	\$ 491	\$ 491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 491	\$ -	\$ -
4441000 Total		\$ 19,659	\$ 360	\$ 5,203	\$ 1,141	\$ 1,656	\$ 10,437	\$ 372	\$ 491	\$ -	\$ -
4451000	OTHER SALES PUBLIC	\$ 18,127	\$ 18,127	\$ -	\$ -	\$ -	\$ 18,127	\$ -	\$ -	\$ -	\$ -
4451000 Total		\$ 18,127	\$ -	\$ -	\$ -	\$ -	\$ 18,127	\$ -	\$ -	\$ -	\$ -
4471000	ON-SYS WHOLE-FIRM	\$ 6,196	\$ 6,196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,196	\$ -
4471000	ON-SYS WHOLE-FIRM	\$ 963	\$ 963	\$ 963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4471000	ON-SYS WHOLE-FIRM	\$ 28	\$ 28	\$ -	\$ -	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -
4471000 Total		\$ 7,187	\$ -	\$ 963	\$ -	\$ 28	\$ -	\$ -	\$ -	\$ 6,196	\$ -
4471200	PRE-M FIRM SAL-PPD	\$ 25,957	\$ 473	\$ 7,051	\$ 2,051	\$ 3,247	\$ 10,468	\$ 1,588	\$ 983	\$ 95	\$ -
4471200 Total		\$ 25,957	\$ 473	\$ 7,051	\$ 2,051	\$ 3,247	\$ 10,468	\$ 1,588	\$ 983	\$ 95	\$ -
4471220	PRE-M FIRM SAL-UPD	\$ 26,391	\$ 481	\$ 7,169	\$ 2,086	\$ 3,302	\$ 10,643	\$ 1,615	\$ 999	\$ 97	\$ -
4471220 Total		\$ 26,391	\$ 481	\$ 7,169	\$ 2,086	\$ 3,302	\$ 10,643	\$ 1,615	\$ 999	\$ 97	\$ -



Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy+PPL	Utah	Idaho	Wy-UPL	FERC	Other
4471300	SG	\$ 116,251	\$ 2,118	\$ 31,579	\$ 9,188	\$ 14,544	\$ 46,882	\$ 7,113	\$ 4,402	\$ 426	\$ -
4471300 Total		\$ 116,251	\$ 2,118	\$ 31,579	\$ 9,188	\$ 14,544	\$ 46,882	\$ 7,113	\$ 4,402	\$ 426	\$ -
4471400	SG	\$ 766,414	\$ 13,964	\$ 208,192	\$ 60,573	\$ 95,883	\$ 309,077	\$ 46,891	\$ 29,022	\$ 2,811	\$ -
4471400 Total		\$ 766,414	\$ 13,964	\$ 208,192	\$ 60,573	\$ 95,883	\$ 309,077	\$ 46,891	\$ 29,022	\$ 2,811	\$ -
4472000	SG	\$ 766,414	\$ 13,964	\$ 208,192	\$ 60,573	\$ 95,883	\$ 309,077	\$ 46,891	\$ 29,022	\$ 2,811	\$ -
4472000 Total		\$ 766,414	\$ 13,964	\$ 208,192	\$ 60,573	\$ 95,883	\$ 309,077	\$ 46,891	\$ 29,022	\$ 2,811	\$ -
4475000	SE	\$ (109,533)	\$ (1,996)	\$ (29,754)	\$ (8,657)	\$ (13,703)	\$ (44,172)	\$ (6,701)	\$ (4,148)	\$ (402)	\$ -
4475000 Total		\$ (109,533)	\$ (1,996)	\$ (29,754)	\$ (8,657)	\$ (13,703)	\$ (44,172)	\$ (6,701)	\$ (4,148)	\$ (402)	\$ -
4476100	SG	\$ (14,731)	\$ (247)	\$ (3,795)	\$ (1,101)	\$ (2,072)	\$ (5,883)	\$ (926)	\$ (647)	\$ (58)	\$ -
4476100 Total		\$ (14,731)	\$ (247)	\$ (3,795)	\$ (1,101)	\$ (2,072)	\$ (5,883)	\$ (926)	\$ (647)	\$ (58)	\$ -
4476200	SG	\$ 56,332	\$ 1,026	\$ 15,302	\$ 4,452	\$ 7,048	\$ 22,718	\$ 3,447	\$ 2,133	\$ 207	\$ -
4476200 Total		\$ 56,332	\$ 1,026	\$ 15,302	\$ 4,452	\$ 7,048	\$ 22,718	\$ 3,447	\$ 2,133	\$ 207	\$ -
4476200	SG	\$ 4,866	\$ 89	\$ 1,322	\$ 385	\$ 609	\$ 1,962	\$ 298	\$ 184	\$ 18	\$ -
4476200 Total		\$ 4,866	\$ 89	\$ 1,322	\$ 385	\$ 609	\$ 1,962	\$ 298	\$ 184	\$ 18	\$ -
4479000	FERC	\$ 874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 874	\$ -
4479000	WYP	\$ 5	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -
4479000 Total		\$ 879	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ 874	\$ -
4501000	CA	\$ 137	\$ 137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4501000	IDU	\$ 159	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159	\$ -	\$ -	\$ -
4501000	OR	\$ 2,034	\$ -	\$ 2,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4501000	UT	\$ 1,905	\$ -	\$ -	\$ -	\$ -	\$ 1,905	\$ -	\$ -	\$ -	\$ -
4501000	WA	\$ 372	\$ -	\$ -	\$ 372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4501000	WYP	\$ 263	\$ -	\$ -	\$ -	\$ 263	\$ -	\$ -	\$ -	\$ -	\$ -
4501000	WYU	\$ 37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4501000 Total		\$ 4,908	\$ 137	\$ 2,034	\$ 372	\$ 263	\$ 1,905	\$ 159	\$ 37	\$ -	\$ -
4502000	CA	\$ 48	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4502000	IDU	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34	\$ -	\$ -	\$ -
4502000	OR	\$ 547	\$ -	\$ 547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4502000	UT	\$ 696	\$ -	\$ -	\$ -	\$ -	\$ 696	\$ -	\$ -	\$ -	\$ -
4502000	WA	\$ 130	\$ -	\$ -	\$ 130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4502000	WYP	\$ 102	\$ -	\$ -	\$ -	\$ 102	\$ -	\$ -	\$ -	\$ -	\$ -
4502000	WYU	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ -
4502000 Total		\$ 1,571	\$ 48	\$ 547	\$ 130	\$ 102	\$ 696	\$ 34	\$ 14	\$ -	\$ -
4503000	CA	\$ 11	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4503000	IDU	\$ 241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 241	\$ -	\$ -	\$ -
4503000	OR	\$ 107	\$ -	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4503000	UT	\$ 235	\$ -	\$ -	\$ -	\$ -	\$ 235	\$ -	\$ -	\$ -	\$ -
4503000	WA	\$ 37	\$ -	\$ -	\$ 37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4503000	WYP	\$ 84	\$ -	\$ -	\$ -	\$ 84	\$ -	\$ -	\$ -	\$ -	\$ -
4503000	WYU	\$ 42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42	\$ -
4503000 Total		\$ 757	\$ 11	\$ 107	\$ 37	\$ 84	\$ 235	\$ 241	\$ 42	\$ -	\$ -
4504000	CA	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4504000 Total		\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4504000	IDU	\$	1	\$	-	\$	-	\$	1	\$	-
4504000	GOVT MUNI/ALL OTH	\$	12	\$	12	\$	-	\$	-	\$	-
4504000	GOVT MUNI/ALL OTH	\$	76	\$	-	\$	76	\$	-	\$	-
4504000	GOVT MUNI/ALL OTH	\$	3	\$	-	\$	-	\$	-	\$	-
4504000	GOVT MUNI/ALL OTH	\$	2	\$	-	\$	-	\$	-	\$	-
4504000	GOVT MUNI/ALL OTH	\$	(0)	\$	-	\$	-	\$	-	\$	-
4504000	GOVT MUNI/ALL OTH	\$	95	\$	12	\$	76	\$	(0)	\$	-
4504000 Total		\$	124	\$	12	\$	76	\$	(0)	\$	-
4511000	ACCOUNT SERV CHG	\$	144	\$	-	\$	-	\$	-	\$	-
4511000	ACCOUNT SERV CHG	\$	144	\$	-	\$	-	\$	144	\$	-
4511000	ACCOUNT SERV CHG	\$	1,549	\$	1,549	\$	-	\$	-	\$	-
4511000	ACCOUNT SERV CHG	\$	3,260	\$	-	\$	3,260	\$	-	\$	-
4511000	ACCOUNT SERV CHG	\$	217	\$	-	\$	-	\$	-	\$	-
4511000	ACCOUNT SERV CHG	\$	185	\$	-	\$	-	\$	-	\$	-
4511000	ACCOUNT SERV CHG	\$	25	\$	-	\$	-	\$	-	\$	-
4511000	ACCOUNT SERV CHG	\$	5,505	\$	1,549	\$	3,260	\$	144	\$	25
4511000 Total		\$	2	\$	2	\$	2	\$	2	\$	25
4512000	TAMPER/RECONNECT	\$	2	\$	-	\$	-	\$	-	\$	-
4512000	TAMPER/RECONNECT	\$	2	\$	-	\$	-	\$	-	\$	-
4512000	TAMPER/RECONNECT	\$	25	\$	25	\$	-	\$	-	\$	-
4512000	TAMPER/RECONNECT	\$	-	\$	-	\$	-	\$	-	\$	-
4512000	TAMPER/RECONNECT	\$	28	\$	-	\$	-	\$	-	\$	-
4512000	TAMPER/RECONNECT	\$	11	\$	-	\$	28	\$	-	\$	-
4512000	TAMPER/RECONNECT	\$	1	\$	-	\$	-	\$	-	\$	-
4512000	TAMPER/RECONNECT	\$	0	\$	-	\$	-	\$	-	\$	-
4512000	TAMPER/RECONNECT	\$	71	\$	25	\$	28	\$	2	\$	0
4512000 Total		\$	10	\$	25	\$	28	\$	2	\$	0
4513000	OTHER	\$	1	\$	-	\$	-	\$	-	\$	-
4513000	OTHER	\$	337	\$	337	\$	-	\$	-	\$	-
4513000	OTHER	\$	14	\$	4	\$	6	\$	1	\$	0
4513000	OTHER	\$	658	\$	-	\$	658	\$	-	\$	-
4513000	OTHER	\$	22	\$	-	\$	-	\$	-	\$	-
4513000	OTHER	\$	93	\$	-	\$	-	\$	-	\$	-
4513000	OTHER	\$	195	\$	-	\$	-	\$	-	\$	-
4513000	OTHER	\$	1,329	\$	341	\$	663	\$	1	\$	195
4513000 Total		\$	0	\$	341	\$	663	\$	1	\$	195
4513400	WEATHERIZAT NEW 0%	\$	0	\$	-	\$	-	\$	-	\$	-
4513400	WEATHERIZAT NEW 0%	\$	0	\$	-	\$	-	\$	-	\$	-
4513500	WEATHERIZ 12% 12MO	\$	2	\$	-	\$	-	\$	-	\$	-
4513500	WEATHERIZ 12% 12MO	\$	2	\$	-	\$	-	\$	-	\$	-
4513500	WEATHERIZ 12% 12MO	\$	60	\$	-	\$	60	\$	-	\$	-
4513500	WEATHERIZ 12% 12MO	\$	6	\$	-	\$	-	\$	-	\$	-
4513500	WEATHERIZ 12% 12MO	\$	66	\$	-	\$	60	\$	-	\$	-
4513500 Total		\$	66	\$	-	\$	60	\$	-	\$	-
4514100	ENERGY FINANSWER	\$	-	\$	-	\$	-	\$	-	\$	-
4514100	ENERGY FINANSWER	\$	-	\$	-	\$	-	\$	-	\$	-
4514100	ENERGY FINANSWER	\$	-	\$	-	\$	-	\$	-	\$	-
4514100	ENERGY FINANSWER	\$	-	\$	-	\$	-	\$	-	\$	-
4514100	ENERGY FINANSWER	\$	-	\$	-	\$	-	\$	-	\$	-
4514100 Total		\$	-	\$	-	\$	-	\$	-	\$	-



Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4514300	INDUSTRIAL FINANSWER	CA	0	0	0	-	-	-	-	-	-
4514300 Total			0	0	0	-	-	-	-	-	-
4514400	ENGY FINANSWER LGHT	CA	1	1	-	-	-	-	-	-	-
4514400	ENGY FINANSWER LGHT	WA	6	-	6	-	-	-	-	-	-
4514400 Total			8	1	6	-	-	-	-	-	-
4514900	ENGY FINNSWR 12000	UT	1	-	-	-	1	-	-	-	-
4514900	ENGY FINNSWR 12000	WYU	0	-	-	-	-	-	0	-	-
4514900 Total			2	-	-	-	1	-	0	-	-
4515300	IRRIGATION FINANSWER	CA	0	0	-	-	-	-	-	-	-
4515300 Total			0	0	-	-	-	-	-	-	-
4515400	RETROFIT ENGY FINA	UT	0	0	-	-	0	-	-	-	-
4515400 Total			0	0	-	-	0	-	-	-	-
4530000	SLS WATER & W PWR	SG	82	2	22	7	33	5	3	0	0
4530000 Total			82	2	22	7	33	5	3	0	0
4541000	RENTS - COMMON	CA	486	486	-	-	-	-	-	-	-
4541000	RENTS - COMMON	IDU	304	-	-	-	-	304	-	-	-
4541000	RENTS - COMMON	OR	5,734	-	-	-	-	-	-	-	-
4541000	RENTS - COMMON	SG	2,082	38	566	165	840	127	79	8	-
4541000	RENTS - COMMON	SO	1,521	38	434	118	621	88	47	4	-
4541000	RENTS - COMMON	UT	4,403	-	-	-	4,403	-	-	-	-
4541000	RENTS - COMMON	WA	1,144	-	-	1,144	-	-	-	-	-
4541000	RENTS - COMMON	WYP	471	-	-	-	-	-	-	-	-
4541000	RENTS - COMMON	WYU	23	-	-	-	-	-	23	-	-
4541000 Total			16,168	562	6,733	1,426	5,864	520	148	11	-
4542000	RENTS - NON COMMON	IDU	0	-	-	-	-	0	-	-	-
4542000	RENTS - NON COMMON	OR	0	-	0	-	-	-	-	-	-
4542000	RENTS - NON COMMON	SG	6	0	1	0	2	0	0	0	-
4542000	RENTS - NON COMMON	UT	9	-	-	-	9	-	-	-	-
4542000 Total			14	0	2	0	11	0	0	0	-
4543000	MCI FOGWIRE REVENUES	SG	3,350	61	910	265	1,351	205	127	12	-
4543000 Total			3,350	61	910	265	1,351	205	127	12	-
4561100	Other Wheeling Rev	SG	15,414	281	4,187	1,218	6,216	943	584	57	-
4561100 Total			15,414	281	4,187	1,218	6,216	943	584	57	-
4561910	S/T FIRM WHEEL REV	SG	5,386	98	1,463	426	674	330	204	20	-
4561910 Total			5,386	98	1,463	426	674	330	204	20	-
4561920	L/T FIRM WHEEL REV	SG	29,382	535	7,981	2,322	3,676	1,798	1,113	108	-
4561920 Total			29,382	535	7,981	2,322	3,676	1,798	1,113	108	-
4561930	NON-FIRM WHEEL REV	SE	16,079	270	4,143	1,202	2,261	1,011	706	64	-
4561930 Total			16,079	270	4,143	1,202	2,261	1,011	706	64	-
4562100	USE OF FACIL REV	SG	34	1	9	3	14	2	1	0	-



Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4562100 Total		\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4562200	OTHER	\$ 32,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,070
4562200 Total		\$ 32,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,070
4562300	CA	\$ 63	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4562300	IDU	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -
4562300	OR	\$ (427)	\$ -	\$ (427)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4562300	SE	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4562300	SG	\$ 43,161	\$ 786	\$ 11,724	\$ 3,411	\$ 5,400	\$ 17,406	\$ 2,641	\$ 1,634	\$ 158	\$ -
4562300	SO	\$ (2)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ -
4562300	UT	\$ 176	\$ -	\$ -	\$ -	\$ -	\$ 176	\$ -	\$ -	\$ -	\$ -
4562300	WA	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4562300	WYP	\$ 213	\$ -	\$ -	\$ -	\$ 213	\$ -	\$ -	\$ -	\$ -	\$ -
4562300 Total		\$ 43,233	\$ 849	\$ 11,297	\$ 3,456	\$ 5,613	\$ 17,582	\$ 2,642	\$ 1,634	\$ 158	\$ -
4562400	IDU	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
4562400	OR	\$ 1	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4562400	SO	\$ 18	\$ 0	\$ 5	\$ 1	\$ 2	\$ 7	\$ 1	\$ 1	\$ 0	\$ -
4562400	UT	\$ 825	\$ -	\$ -	\$ -	\$ -	\$ 825	\$ -	\$ -	\$ -	\$ -
4562400	WA	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4562400 Total		\$ 844	\$ 0	\$ 6	\$ 2	\$ 2	\$ 832	\$ 2	\$ 2	\$ 0	\$ -
4562500	OR	\$ (0)	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4562500	SO	\$ (12)	\$ (0)	\$ (3)	\$ (1)	\$ (1)	\$ (5)	\$ (1)	\$ (0)	\$ (0)	\$ -
4562500	UT	\$ (922)	\$ -	\$ -	\$ -	\$ -	\$ (922)	\$ -	\$ -	\$ -	\$ -
4562500 Total		\$ (934)	\$ (0)	\$ (4)	\$ (1)	\$ (1)	\$ (927)	\$ (1)	\$ (0)	\$ (0)	\$ -
Grand Total		\$ 4,422,585	\$ 101,990	\$ 1,271,115	\$ 325,901	\$ 509,257	\$ 1,819,644	\$ 254,498	\$ 97,446	\$ 10,664	\$ 32,070

B2. O & M
EXPENSE



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5000000	SG	\$18,984	\$346	\$5,157	\$1,500			\$2,375	\$7,656	\$1,162	\$719	\$70	\$0
5000000	OPER SUPV & ENG							\$170	\$625	\$78	\$52	\$5	\$0
5000000	SSGCH	\$1,334	\$25	\$372	\$108								
5000000 Total		\$20,318	\$371	\$5,529	\$1,609	\$0	\$0	\$2,545	\$8,181	\$1,239	\$770	\$74	\$0
5001000	SG	\$1,135	\$21	\$308	\$90			\$142	\$458	\$69	\$43	\$4	\$0
5001000	OPER SUPV & ENG												
5001000	SE	\$33	\$1	\$8	\$2			\$5	\$13	\$2	\$1	\$0	\$0
5001000	FUEL CONSUMED												
5001000	SSECH	\$1	\$0	\$0	\$0			\$0	\$1	\$0	\$0	\$0	\$0
5001000	FUEL CONSUMED												
5001000 Total		\$1,135	\$21	\$308	\$90	\$0	\$0	\$142	\$458	\$69	\$43	\$4	\$0
5011000	SE	\$522,904	\$8,779	\$134,723	\$39,094			\$73,537	\$208,848	\$32,878	\$22,969	\$2,075	\$0
5011000	FUEL CONSUMED-COAL												
5011000	SSECH	\$44,830	\$747	\$11,738	\$3,442			\$6,373	\$17,707	\$2,670	\$1,981	\$171	\$0
5011000	FUEL CONSUMED-COAL												
5011000 Total		\$567,734	\$9,526	\$146,461	\$42,536	\$0	\$0	\$79,910	\$226,555	\$35,548	\$24,951	\$2,246	\$0
5011100	SE	\$(3,797)	\$(64)	\$(978)	\$(284)			\$(534)	\$(1,517)	\$(239)	\$(167)	\$(15)	\$0
5011100	UNDISTRIB FUELS CR												
5011100	SE	\$(3,797)	\$(64)	\$(978)	\$(284)								
5011200	SE	\$5,941	\$100	\$1,531	\$444			\$835	\$2,373	\$374	\$261	\$24	\$0
5011200	FUEL HAND-COAL												
5011200	SSECH	\$1,451	\$24	\$380	\$111			\$206	\$573	\$86	\$64	\$6	\$0
5011200	FUEL HAND-COAL												
5011200 Total		\$7,392	\$124	\$1,910	\$556	\$0	\$0	\$1,042	\$2,946	\$460	\$325	\$29	\$0
5013000	SE	\$504	\$8	\$130	\$38			\$71	\$201	\$32	\$22	\$2	\$0
5013000	START UP FUEL - GAS												
5013000	SE	\$504	\$8	\$130	\$38								
5013000	START UP FUEL - GAS												
5013000 Total		\$504	\$8	\$130	\$38	\$0	\$0	\$71	\$201	\$32	\$22	\$2	\$0
5013500	SE	\$22,731	\$382	\$5,857	\$1,699			\$3,197	\$9,079	\$1,429	\$999	\$90	\$0
5013500	FUEL CONSUMED-GAS												
5013500	SSECH	\$22,731	\$382	\$5,857	\$1,699			\$3,197	\$9,079	\$1,429	\$999	\$90	\$0
5013500	FUEL CONSUMED-GAS												
5013500 Total		\$22,731	\$382	\$5,857	\$1,699	\$0	\$0	\$3,197	\$9,079	\$1,429	\$999	\$90	\$0
5014000	SE	\$3	\$0	\$1	\$0			\$0	\$1	\$0	\$0	\$0	\$0
5014000	FUEL CONSUMED-DIESEL												
5014000	SE	\$3	\$0	\$1	\$0								
5014000	FUEL CONSUMED-DIESEL												
5014000 Total		\$3	\$0	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
5014500	SE	\$6,310	\$106	\$1,626	\$472			\$887	\$2,520	\$397	\$277	\$25	\$0
5014500	START UP FUEL-DIESEL												
5014500	SSECH	\$246	\$4	\$64	\$19			\$35	\$97	\$15	\$11	\$1	\$0
5014500	START UP FUEL-DIESEL												
5014500 Total		\$6,556	\$110	\$1,690	\$491	\$0	\$0	\$922	\$2,617	\$411	\$288	\$26	\$0
5015000	SE	\$940	\$16	\$242	\$70			\$132	\$375	\$59	\$41	\$4	\$0
5015000	FUEL CONS-RES DISP												
5015000	SE	\$940	\$16	\$242	\$70			\$132	\$375	\$59	\$41	\$4	\$0
5015000	FUEL CONS-RES DISP												
5015000 Total		\$940	\$16	\$242	\$70	\$0	\$0	\$132	\$375	\$59	\$41	\$4	\$0
5015100	SE	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
5015100	ASH & ASH BYPRD SALE												
5015100	SE	\$0	\$0	\$0	\$0								
5015100	ASH & ASH BYPRD SALE												
5015100 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020000	SG	\$11,146	\$203	\$3,028	\$881			\$1,394	\$4,495	\$682	\$422	\$41	\$0
5020000	STEAM EXPENSES												
5020000	SSGCH	\$2,887	\$53	\$806	\$234			\$367	\$1,136	\$168	\$112	\$10	\$0
5020000	STEAM EXPENSES												
5020000 Total		\$14,032	\$256	\$3,834	\$1,115	\$0	\$0	\$1,762	\$5,631	\$850	\$534	\$51	\$0
5022000	SG	\$1,103	\$20	\$300	\$87			\$138	\$445	\$67	\$42	\$4	\$0
5022000	STM EXP - FLYASH												
5022000	SG	\$1,103	\$20	\$300	\$87			\$138	\$445	\$67	\$42	\$4	\$0
5022000	STM EXP - FLYASH												
5022000 Total		\$1,103	\$20	\$300	\$87	\$0	\$0	\$138	\$445	\$67	\$42	\$4	\$0
5024000	SG	\$2,607	\$48	\$708	\$206			\$326	\$1,051	\$160	\$99	\$10	\$0
5024000	STM EXP SCRUBBER												
5024000	SG	\$2,607	\$48	\$708	\$206			\$326	\$1,051	\$160	\$99	\$10	\$0
5024000	STM EXP SCRUBBER												
5024000 Total		\$2,607	\$48	\$708	\$206	\$0	\$0	\$326	\$1,051	\$160	\$99	\$10	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5029000	STM EXP - OTHER	\$17,265	\$315	\$4,690	\$1,365			\$2,160	\$6,963	\$1,056	\$654	\$63	\$0
5029000 Total		\$17,265	\$315	\$4,690	\$1,365	\$0	\$0	\$2,160	\$6,963	\$1,056	\$654	\$63	\$0
5030000	STEAM FRM OTH SRCS	\$3,437	\$58	\$886	\$257			\$483	\$1,373	\$216	\$151	\$14	\$0
5030000 Total		\$3,437	\$58	\$886	\$257	\$0	\$0	\$483	\$1,373	\$216	\$151	\$14	\$0
5050000	ELECTRIC EXPENSES	\$2,749	\$50	\$747	\$217			\$344	\$1,109	\$168	\$104	\$10	\$0
5050000	ELECTRIC EXPENSES	\$1,447	\$27	\$404	\$117			\$184	\$570	\$84	\$56	\$5	\$0
5050000 Total		\$4,196	\$77	\$1,151	\$335	\$0	\$0	\$528	\$1,678	\$252	\$160	\$15	\$0
5051000	ELEC EXP GENERAL	\$ (4)	\$ (0)	\$ (1)	\$ (0)			\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
5051000 Total		\$ (4)	\$ (0)	\$ (1)	\$ (0)	\$0	\$0	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
5060000	MISC STEAM PWR EXP	\$60,785	\$1,108	\$16,512	\$4,804			\$7,605	\$24,513	\$3,719	\$2,302	\$223	\$0
5060000	MISC STEAM PWR EXP	\$1,864	\$34	\$520	\$151			\$237	\$734	\$108	\$72	\$6	\$0
5060000 Total		\$62,650	\$1,142	\$17,032	\$4,955	\$0	\$0	\$7,842	\$25,247	\$3,827	\$2,374	\$229	\$0
5061000	MISC STM EXP - CON	\$1,254	\$23	\$341	\$99			\$157	\$506	\$77	\$47	\$5	\$0
5061000 Total		\$1,254	\$23	\$341	\$99	\$0	\$0	\$157	\$506	\$77	\$47	\$5	\$0
5061100	MISC STM EXP PLCLU	\$580	\$11	\$158	\$46			\$73	\$234	\$35	\$22	\$2	\$0
5061100 Total		\$580	\$11	\$158	\$46	\$0	\$0	\$73	\$234	\$35	\$22	\$2	\$0
5061200	MISC STM EXP UNMTG	\$26	\$0	\$7	\$2			\$3	\$11	\$2	\$1	\$0	\$0
5061200 Total		\$26	\$0	\$7	\$2	\$0	\$0	\$3	\$11	\$2	\$1	\$0	\$0
5061300	MISC STM EXP COMPT	\$565	\$10	\$153	\$45			\$71	\$228	\$35	\$21	\$2	\$0
5061300 Total		\$565	\$10	\$153	\$45	\$0	\$0	\$71	\$228	\$35	\$21	\$2	\$0
5061400	MISC STM EXP OFFIC	\$809	\$15	\$220	\$64			\$101	\$326	\$50	\$31	\$3	\$0
5061400 Total		\$809	\$15	\$220	\$64	\$0	\$0	\$101	\$326	\$50	\$31	\$3	\$0
5061500	MISC STM EXP COMM	\$308	\$6	\$84	\$24			\$38	\$124	\$19	\$12	\$1	\$0
5061500 Total		\$308	\$6	\$84	\$24	\$0	\$0	\$38	\$124	\$19	\$12	\$1	\$0
5061600	MISC STM EXP FIRE	\$4	\$0	\$1	\$0			\$1	\$2	\$0	\$0	\$0	\$0
5061600 Total		\$4	\$0	\$1	\$0	\$0	\$0	\$1	\$2	\$0	\$0	\$0	\$0
5062000	MISC STM - ENVRMNT	\$1,119	\$20	\$304	\$88			\$140	\$451	\$68	\$42	\$4	\$0
5062000 Total		\$1,119	\$20	\$304	\$88	\$0	\$0	\$140	\$451	\$68	\$42	\$4	\$0
5063000	MISC STEAM JVA CR	\$ (28,528)	\$ (520)	\$ (7,749)	\$ (2,255)			\$ (3,569)	\$ (11,505)	\$ (1,745)	\$ (1,080)	\$ (105)	\$0
5063000 Total		\$ (28,528)	\$ (520)	\$ (7,749)	\$ (2,255)	\$0	\$0	\$ (3,569)	\$ (11,505)	\$ (1,745)	\$ (1,080)	\$ (105)	\$0
5064000	MISC STM EXP RCRT	\$7	\$0	\$2	\$1			\$1	\$3	\$0	\$0	\$0	\$0
5064000 Total		\$7	\$0	\$2	\$1	\$0	\$0	\$1	\$3	\$0	\$0	\$0	\$0
5065000	MISC STM EXP - SEC	\$197	\$4	\$53	\$16			\$25	\$79	\$12	\$7	\$1	\$0
5065000 Total		\$197	\$4	\$53	\$16	\$0	\$0	\$25	\$79	\$12	\$7	\$1	\$0
5066000	MISC STM EXP -SFTY	\$867	\$16	\$235	\$69			\$108	\$350	\$53	\$33	\$3	\$0
5066000 Total		\$867	\$16	\$235	\$69	\$0	\$0	\$108	\$350	\$53	\$33	\$3	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5067000	MISC STM EXP TRNGG	\$2,456	\$45	\$667	\$194	\$194	\$0	\$307	\$990	\$150	\$93	\$9	\$0
5067000 Total		\$2,456	\$45	\$667	\$194	\$194	\$0	\$307	\$990	\$150	\$93	\$9	\$0
5068000	MISC STM EXP TRAVL	\$7	\$0	\$2	\$1	\$1	\$0	\$1	\$3	\$0	\$0	\$0	\$0
5068000 Total		\$7	\$0	\$2	\$1	\$1	\$0	\$1	\$3	\$0	\$0	\$0	\$0
5069000	MISC STM EXP WTSPY	\$96	\$2	\$26	\$8	\$8	\$0	\$12	\$39	\$6	\$4	\$0	\$0
5069000 Total		\$96	\$2	\$26	\$8	\$8	\$0	\$12	\$39	\$6	\$4	\$0	\$0
5069900	MISC STM EXP MISC	\$305	\$6	\$83	\$24	\$24	\$0	\$38	\$123	\$19	\$12	\$1	\$0
5069900 Total		\$305	\$6	\$83	\$24	\$24	\$0	\$38	\$123	\$19	\$12	\$1	\$0
5070000	RENTS (STEAM GEN)	\$663	\$12	\$180	\$52	\$52	\$0	\$83	\$267	\$41	\$25	\$2	\$0
5070000	RENTS (STEAM GEN)	\$663	\$12	\$180	\$52	\$52	\$0	\$83	\$267	\$41	\$25	\$2	\$0
5070000 Total		\$669	\$12	\$182	\$53	\$53	\$0	\$84	\$270	\$41	\$25	\$2	\$0
5100000	MNT SUPERV & ENG	\$1,588	\$29	\$431	\$126	\$126	\$0	\$199	\$641	\$97	\$60	\$6	\$0
5100000	MNT SUPERV & ENG	\$1,836	\$34	\$513	\$149	\$149	\$0	\$234	\$723	\$107	\$71	\$6	\$0
5100000 Total		\$3,424	\$63	\$944	\$275	\$275	\$0	\$432	\$1,363	\$204	\$131	\$12	\$0
5101000	MNTNCE SUPVSN & ENG	\$2,553	\$47	\$693	\$202	\$202	\$0	\$319	\$1,029	\$156	\$97	\$9	\$0
5101000 Total		\$2,553	\$47	\$693	\$202	\$202	\$0	\$319	\$1,029	\$156	\$97	\$9	\$0
5110000	MNT OF STRUCTURES	\$1,955	\$36	\$531	\$154	\$154	\$0	\$245	\$788	\$120	\$74	\$7	\$0
5110000	MNT OF STRUCTURES	\$1,081	\$20	\$302	\$88	\$88	\$0	\$138	\$426	\$63	\$42	\$4	\$0
5110000 Total		\$3,036	\$56	\$833	\$242	\$242	\$0	\$382	\$1,214	\$182	\$116	\$11	\$0
5111000	MNT OF STRUCTURES	\$7,249	\$132	\$1,969	\$573	\$573	\$0	\$907	\$2,923	\$444	\$275	\$27	\$0
5111000 Total		\$7,249	\$132	\$1,969	\$573	\$573	\$0	\$907	\$2,923	\$444	\$275	\$27	\$0
5111100	MNT STRCT PMP PLNT	\$1,694	\$31	\$460	\$134	\$134	\$0	\$212	\$683	\$104	\$64	\$6	\$0
5111100 Total		\$1,694	\$31	\$460	\$134	\$134	\$0	\$212	\$683	\$104	\$64	\$6	\$0
5111200	MNT STRCT WASTE WT	\$1,022	\$19	\$278	\$81	\$81	\$0	\$128	\$412	\$63	\$39	\$4	\$0
5111200 Total		\$1,022	\$19	\$278	\$81	\$81	\$0	\$128	\$412	\$63	\$39	\$4	\$0
5112000	STRUCTURAL SYSTEMS	\$7,602	\$139	\$2,065	\$601	\$601	\$0	\$951	\$3,066	\$465	\$288	\$28	\$0
5112000 Total		\$7,602	\$139	\$2,065	\$601	\$601	\$0	\$951	\$3,066	\$465	\$288	\$28	\$0
5114000	MNT OF STRCT CATH	\$20	\$0	\$5	\$2	\$2	\$0	\$2	\$8	\$1	\$1	\$0	\$0
5114000 Total		\$20	\$0	\$5	\$2	\$2	\$0	\$2	\$8	\$1	\$1	\$0	\$0
5116000	MNT STRCT DAM RIVR	\$438	\$8	\$119	\$35	\$35	\$0	\$55	\$177	\$27	\$17	\$2	\$0
5116000 Total		\$438	\$8	\$119	\$35	\$35	\$0	\$55	\$177	\$27	\$17	\$2	\$0
5117000	MNT STRCT FIRE PRT	\$689	\$13	\$187	\$54	\$54	\$0	\$86	\$278	\$42	\$26	\$3	\$0
5117000 Total		\$689	\$13	\$187	\$54	\$54	\$0	\$86	\$278	\$42	\$26	\$3	\$0
5118000	MNT STRCT-GROUNDS	\$1,061	\$19	\$288	\$84	\$84	\$0	\$133	\$428	\$65	\$40	\$4	\$0
5118000 Total		\$1,061	\$19	\$288	\$84	\$84	\$0	\$133	\$428	\$65	\$40	\$4	\$0
5119000	MNT OF STRCT-HVAC	\$1,654	\$30	\$449	\$131	\$131	\$0	\$207	\$667	\$101	\$63	\$6	\$0
5119000 Total		\$1,654	\$30	\$449	\$131	\$131	\$0	\$207	\$667	\$101	\$63	\$6	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5119000 Total		\$1,654	\$30	\$449	\$131	\$0	\$0	\$207	\$667	\$101	\$63	\$6	\$0
5119900	MNT OF STRCT-MISC	\$175	\$3	\$47	\$14	\$0	\$0	\$22	\$70	\$11	\$7	\$1	\$0
5119900 Total		\$175	\$3	\$47	\$14	\$0	\$0	\$22	\$70	\$11	\$7	\$1	\$0
5120000	MANT OF BOILR PLNT	\$10,338	\$188	\$2,808	\$817	\$0	\$0	\$1,293	\$4,169	\$632	\$391	\$38	\$0
5120000	MANT OF BOILR PLNT	\$5,739	\$106	\$1,602	\$466	\$0	\$0	\$730	\$2,260	\$334	\$222	\$20	\$0
5120000 Total		\$16,077	\$294	\$4,411	\$1,283	\$0	\$0	\$2,024	\$6,429	\$966	\$614	\$58	\$0
5121000	MNT BOILR-AIR HTR	\$7,473	\$136	\$2,030	\$591	\$0	\$0	\$935	\$3,014	\$457	\$283	\$27	\$0
5121000 Total		\$7,473	\$136	\$2,030	\$591	\$0	\$0	\$935	\$3,014	\$457	\$283	\$27	\$0
5121100	MNT BOILR-CHEM FD	\$249	\$5	\$68	\$20	\$0	\$0	\$31	\$100	\$15	\$9	\$1	\$0
5121100 Total		\$249	\$5	\$68	\$20	\$0	\$0	\$31	\$100	\$15	\$9	\$1	\$0
5121200	MNT BOILR-CL HANDL	\$6,973	\$127	\$1,894	\$551	\$0	\$0	\$872	\$2,812	\$427	\$264	\$26	\$0
5121200 Total		\$6,973	\$127	\$1,894	\$551	\$0	\$0	\$872	\$2,812	\$427	\$264	\$26	\$0
5121400	MNT BOIL-DEMNERLZ	\$514	\$9	\$140	\$41	\$0	\$0	\$64	\$207	\$31	\$19	\$2	\$0
5121400 Total		\$514	\$9	\$140	\$41	\$0	\$0	\$64	\$207	\$31	\$19	\$2	\$0
5121500	MNT BOIL-EXTRC STM	\$282	\$5	\$77	\$22	\$0	\$0	\$35	\$114	\$17	\$11	\$1	\$0
5121500 Total		\$282	\$5	\$77	\$22	\$0	\$0	\$35	\$114	\$17	\$11	\$1	\$0
5121600	MNT BOILR-FLYASH	\$1,906	\$35	\$518	\$151	\$0	\$0	\$239	\$769	\$117	\$72	\$7	\$0
5121600 Total		\$1,906	\$35	\$518	\$151	\$0	\$0	\$239	\$769	\$117	\$72	\$7	\$0
5121700	MNT BOIL-FUEL OIL	\$372	\$7	\$101	\$29	\$0	\$0	\$47	\$150	\$23	\$14	\$1	\$0
5121700 Total		\$372	\$7	\$101	\$29	\$0	\$0	\$47	\$150	\$23	\$14	\$1	\$0
5121800	MNT BOIL-FEEDWATR	\$3,869	\$70	\$1,051	\$306	\$0	\$0	\$484	\$1,560	\$237	\$147	\$14	\$0
5121800 Total		\$3,869	\$70	\$1,051	\$306	\$0	\$0	\$484	\$1,560	\$237	\$147	\$14	\$0
5121900	MNT BOIL-FRZ PRTEC	\$82	\$1	\$22	\$6	\$0	\$0	\$10	\$33	\$5	\$3	\$0	\$0
5121900 Total		\$82	\$1	\$22	\$6	\$0	\$0	\$10	\$33	\$5	\$3	\$0	\$0
5122000	MNT BOILR-AUX SYST	\$1,069	\$19	\$290	\$84	\$0	\$0	\$134	\$431	\$65	\$40	\$4	\$0
5122000 Total		\$1,069	\$19	\$290	\$84	\$0	\$0	\$134	\$431	\$65	\$40	\$4	\$0
5122100	MNT BOILR-MAIN STM	\$967	\$18	\$263	\$76	\$0	\$0	\$121	\$390	\$59	\$37	\$4	\$0
5122100 Total		\$967	\$18	\$263	\$76	\$0	\$0	\$121	\$390	\$59	\$37	\$4	\$0
5122200	MNT BOIL-PLVRZD CL	\$9,105	\$166	\$2,473	\$720	\$0	\$0	\$1,139	\$3,672	\$557	\$345	\$33	\$0
5122200 Total		\$9,105	\$166	\$2,473	\$720	\$0	\$0	\$1,139	\$3,672	\$557	\$345	\$33	\$0
5122300	MNT BOIL-PRECIPTAT	\$3,341	\$61	\$907	\$264	\$0	\$0	\$418	\$1,347	\$204	\$126	\$12	\$0
5122300 Total		\$3,341	\$61	\$907	\$264	\$0	\$0	\$418	\$1,347	\$204	\$126	\$12	\$0
5122400	MNT BOIL-PRTRT WTR	\$620	\$11	\$168	\$49	\$0	\$0	\$78	\$250	\$38	\$23	\$2	\$0
5122400 Total		\$620	\$11	\$168	\$49	\$0	\$0	\$78	\$250	\$38	\$23	\$2	\$0
5122500	MNT BOIL-RV OSMIS	\$301	\$5	\$82	\$24	\$0	\$0	\$38	\$122	\$18	\$11	\$1	\$0
5122500 Total		\$301	\$5	\$82	\$24	\$0	\$0	\$38	\$122	\$18	\$11	\$1	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5122600	MNT BOIL-RHEAT ST	\$597	\$11	\$162	\$47	\$0	\$0	\$75	\$241	\$37	\$23	\$2	\$0
5122600 Total	SG	\$597	\$11	\$162	\$47	\$0	\$0	\$75	\$241	\$37	\$23	\$2	\$0
5122800	MNT BOIL-SOOTBLWG	\$2,575	\$47	\$700	\$204	\$0	\$0	\$322	\$1,038	\$158	\$98	\$9	\$0
5122800 Total	SG	\$2,575	\$47	\$700	\$204	\$0	\$0	\$322	\$1,038	\$158	\$98	\$9	\$0
5122900	MNT BOILR-SCRUBBER	\$7,406	\$135	\$2,012	\$585	\$0	\$0	\$926	\$2,987	\$453	\$280	\$27	\$0
5122900 Total	SG	\$7,406	\$135	\$2,012	\$585	\$0	\$0	\$926	\$2,987	\$453	\$280	\$27	\$0
5123000	MNT BOILR-BOTM ASH	\$4,890	\$89	\$1,328	\$386	\$0	\$0	\$612	\$1,972	\$299	\$185	\$18	\$0
5123000 Total	SG	\$4,890	\$89	\$1,328	\$386	\$0	\$0	\$612	\$1,972	\$299	\$185	\$18	\$0
5123100	MNT BOIL-WTR TRTMT	\$392	\$7	\$106	\$31	\$0	\$0	\$49	\$158	\$24	\$15	\$1	\$0
5123100 Total	SG	\$392	\$7	\$106	\$31	\$0	\$0	\$49	\$158	\$24	\$15	\$1	\$0
5123200	MNT BOIL-CNTL SUPT	\$1,218	\$22	\$331	\$96	\$0	\$0	\$152	\$491	\$75	\$46	\$4	\$0
5123200 Total	SG	\$1,218	\$22	\$331	\$96	\$0	\$0	\$152	\$491	\$75	\$46	\$4	\$0
5123300	MAINT GEO GATH SYS	\$67	\$1	\$18	\$5	\$0	\$0	\$8	\$27	\$4	\$3	\$0	\$0
5123300 Total	SG	\$67	\$1	\$18	\$5	\$0	\$0	\$8	\$27	\$4	\$3	\$0	\$0
5123400	MAINT OF BOILERS	\$1,224	\$22	\$332	\$97	\$0	\$0	\$153	\$494	\$75	\$46	\$4	\$0
5123400 Total	SG	\$1,224	\$22	\$332	\$97	\$0	\$0	\$153	\$494	\$75	\$46	\$4	\$0
5124000	MNT BOILR-CONTROLS	\$1,146	\$21	\$311	\$91	\$0	\$0	\$143	\$462	\$70	\$43	\$4	\$0
5124000 Total	SG	\$1,146	\$21	\$311	\$91	\$0	\$0	\$143	\$462	\$70	\$43	\$4	\$0
5125000	MNT BOILER-DRAFT	\$2,729	\$50	\$741	\$216	\$0	\$0	\$341	\$1,101	\$167	\$103	\$10	\$0
5125000 Total	SG	\$2,729	\$50	\$741	\$216	\$0	\$0	\$341	\$1,101	\$167	\$103	\$10	\$0
5126000	MNT BOILR-FIRESIDE	\$1,987	\$36	\$540	\$157	\$0	\$0	\$249	\$801	\$122	\$75	\$7	\$0
5126000 Total	SG	\$1,987	\$36	\$540	\$157	\$0	\$0	\$249	\$801	\$122	\$75	\$7	\$0
5127000	MNT BLR-BEARNG WTR	\$222	\$4	\$60	\$18	\$0	\$0	\$28	\$89	\$14	\$8	\$1	\$0
5127000 Total	SG	\$222	\$4	\$60	\$18	\$0	\$0	\$28	\$89	\$14	\$8	\$1	\$0
5128000	MNT BOILR WTR/STMD	\$4,467	\$81	\$1,213	\$353	\$0	\$0	\$559	\$1,801	\$273	\$169	\$16	\$0
5128000 Total	SG	\$4,467	\$81	\$1,213	\$353	\$0	\$0	\$559	\$1,801	\$273	\$169	\$16	\$0
5129000	MNT BOIL-COMP AIR	\$490	\$9	\$133	\$39	\$0	\$0	\$61	\$198	\$30	\$19	\$2	\$0
5129000 Total	SG	\$490	\$9	\$133	\$39	\$0	\$0	\$61	\$198	\$30	\$19	\$2	\$0
5129900	MAINT BOILER-MISC	\$415	\$8	\$113	\$33	\$0	\$0	\$52	\$167	\$25	\$16	\$2	\$0
5129900 Total	SG	\$415	\$8	\$113	\$33	\$0	\$0	\$52	\$167	\$25	\$16	\$2	\$0
5130000	MAINT ELEC PLANT	\$1,605	\$29	\$436	\$127	\$0	\$0	\$201	\$647	\$98	\$61	\$6	\$0
5130000 Total	SG	\$1,605	\$29	\$436	\$127	\$0	\$0	\$201	\$647	\$98	\$61	\$6	\$0
5130000	MAINT ELEC PLANT	\$3,665	\$68	\$1,023	\$297	\$0	\$0	\$466	\$1,443	\$213	\$142	\$13	\$0
5130000 Total	SSGCH	\$3,665	\$68	\$1,023	\$297	\$0	\$0	\$466	\$1,443	\$213	\$142	\$13	\$0
5131000	MAINT ELEC AC	\$5,270	\$97	\$1,459	\$424	\$0	\$0	\$667	\$2,090	\$311	\$203	\$19	\$0
5131000 Total	SG	\$5,270	\$97	\$1,459	\$424	\$0	\$0	\$667	\$2,090	\$311	\$203	\$19	\$0
5131000	MAINT ELEC AC	\$13,331	\$243	\$3,621	\$1,054	\$0	\$0	\$1,668	\$5,376	\$816	\$505	\$49	\$0
5131000 Total	SG	\$13,331	\$243	\$3,621	\$1,054	\$0	\$0	\$1,668	\$5,376	\$816	\$505	\$49	\$0
5131100	MAINT/LUBE-OIL SYS	\$560	\$10	\$152	\$44	\$0	\$0	\$70	\$226	\$34	\$21	\$2	\$0
5131100 Total	SG	\$560	\$10	\$152	\$44	\$0	\$0	\$70	\$226	\$34	\$21	\$2	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5131100 Total		\$560	\$10	\$152	\$44	\$0	\$0	\$70	\$226	\$34	\$21	\$2	\$0
5131300	SG	\$10	\$0	\$3	\$1	\$0	\$0	\$1	\$4	\$1	\$0	\$0	\$0
5131300 Total		\$10	\$0	\$3	\$1	\$0	\$0	\$1	\$4	\$1	\$0	\$0	\$0
5131400	SG	\$3,575	\$65	\$971	\$283	\$0	\$0	\$447	\$1,442	\$219	\$135	\$13	\$0
5131400 Total		\$3,575	\$65	\$971	\$283	\$0	\$0	\$447	\$1,442	\$219	\$135	\$13	\$0
5132000	SG	\$897	\$16	\$244	\$71	\$0	\$0	\$112	\$362	\$55	\$34	\$3	\$0
5132000 Total		\$897	\$16	\$244	\$71	\$0	\$0	\$112	\$362	\$55	\$34	\$3	\$0
5133000	SG	\$222	\$4	\$60	\$18	\$0	\$0	\$28	\$89	\$14	\$8	\$1	\$0
5133000 Total		\$222	\$4	\$60	\$18	\$0	\$0	\$28	\$89	\$14	\$8	\$1	\$0
5134000	SG	\$296	\$5	\$80	\$23	\$0	\$0	\$37	\$119	\$18	\$11	\$1	\$0
5134000 Total		\$296	\$5	\$80	\$23	\$0	\$0	\$37	\$119	\$18	\$11	\$1	\$0
5135000	SG	\$917	\$17	\$249	\$72	\$0	\$0	\$115	\$370	\$56	\$35	\$3	\$0
5135000 Total		\$917	\$17	\$249	\$72	\$0	\$0	\$115	\$370	\$56	\$35	\$3	\$0
5137000	SG	\$1,733	\$32	\$471	\$137	\$0	\$0	\$217	\$699	\$106	\$66	\$6	\$0
5137000 Total		\$1,733	\$32	\$471	\$137	\$0	\$0	\$217	\$699	\$106	\$66	\$6	\$0
5138000	SG	\$1,130	\$21	\$307	\$89	\$0	\$0	\$141	\$456	\$69	\$43	\$4	\$0
5138000 Total		\$1,130	\$21	\$307	\$89	\$0	\$0	\$141	\$456	\$69	\$43	\$4	\$0
5139000	SG	\$290	\$5	\$79	\$23	\$0	\$0	\$36	\$117	\$18	\$11	\$1	\$0
5139000 Total		\$290	\$5	\$79	\$23	\$0	\$0	\$36	\$117	\$18	\$11	\$1	\$0
5139900	SG	\$14	\$0	\$4	\$1	\$0	\$0	\$2	\$6	\$1	\$1	\$0	\$0
5139900 Total		\$14	\$0	\$4	\$1	\$0	\$0	\$2	\$6	\$1	\$1	\$0	\$0
5140000	SG	\$3,247	\$59	\$882	\$257	\$0	\$0	\$406	\$1,309	\$199	\$123	\$12	\$0
5140000	SSGCH	\$4,101	\$76	\$1,145	\$333	\$0	\$0	\$522	\$1,615	\$238	\$159	\$14	\$0
5140000 Total		\$7,348	\$135	\$2,027	\$589	\$0	\$0	\$928	\$2,924	\$437	\$282	\$26	\$0
5141000	SG	\$2,173	\$40	\$590	\$172	\$0	\$0	\$272	\$876	\$133	\$82	\$8	\$0
5141000 Total		\$2,173	\$40	\$590	\$172	\$0	\$0	\$272	\$876	\$133	\$82	\$8	\$0
5142000	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5142000 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5144000	SG	\$392	\$7	\$107	\$31	\$0	\$0	\$49	\$158	\$24	\$15	\$1	\$0
5144000 Total		\$392	\$7	\$107	\$31	\$0	\$0	\$49	\$158	\$24	\$15	\$1	\$0
5145000	SG	\$322	\$6	\$87	\$25	\$0	\$0	\$40	\$130	\$20	\$12	\$1	\$0
5145000 Total		\$322	\$6	\$87	\$25	\$0	\$0	\$40	\$130	\$20	\$12	\$1	\$0
5146000	SG	\$183	\$3	\$50	\$14	\$0	\$0	\$23	\$74	\$11	\$7	\$1	\$0
5146000 Total		\$183	\$3	\$50	\$14	\$0	\$0	\$23	\$74	\$11	\$7	\$1	\$0
5147000	SG	\$1,516	\$28	\$412	\$120	\$0	\$0	\$190	\$611	\$93	\$57	\$6	\$0
5147000 Total		\$1,516	\$28	\$412	\$120	\$0	\$0	\$190	\$611	\$93	\$57	\$6	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5148000	MAINT/PLT-VEHICLES	\$1,523	\$28	\$414	\$120	\$0	\$0	\$191	\$614	\$93	\$58	\$6	\$0
5148000 Total		\$1,523	\$28	\$414	\$120	\$0	\$0	\$191	\$614	\$93	\$58	\$6	\$0
5149000	MAINT MISC-OTHER	\$109	\$2	\$30	\$9	\$0	\$0	\$14	\$44	\$7	\$4	\$0	\$0
5149000 Total		\$109	\$2	\$30	\$9	\$0	\$0	\$14	\$44	\$7	\$4	\$0	\$0
5350000	OPER SUPERV & ENG	\$4,989	\$91	\$1,355	\$394	\$0	\$0	\$624	\$2,012	\$305	\$189	\$18	\$0
5350000	OPER SUPERV & ENG	\$3,238	\$59	\$880	\$256	\$0	\$0	\$405	\$1,306	\$198	\$123	\$12	\$0
5350000 Total		\$8,228	\$150	\$2,235	\$650	\$0	\$0	\$1,029	\$3,318	\$503	\$312	\$30	\$0
5360000	WATER FOR POWER	\$179	\$3	\$49	\$14	\$0	\$0	\$22	\$72	\$11	\$7	\$1	\$0
5360000	WATER FOR POWER	\$67	\$1	\$18	\$5	\$0	\$0	\$8	\$27	\$4	\$3	\$0	\$0
5360000 Total		\$247	\$4	\$67	\$19	\$0	\$0	\$31	\$99	\$15	\$9	\$1	\$0
5370000	HYDRAULIC EXPENSES	\$2,252	\$41	\$612	\$178	\$0	\$0	\$282	\$908	\$138	\$85	\$8	\$0
5370000 Total		\$2,252	\$41	\$612	\$178	\$0	\$0	\$282	\$908	\$138	\$85	\$8	\$0
5371000	HYDRO/FISH & WILD	\$279	\$5	\$76	\$22	\$0	\$0	\$35	\$112	\$17	\$11	\$1	\$0
5371000	HYDRO/FISH & WILD	\$117	\$2	\$32	\$9	\$0	\$0	\$15	\$47	\$7	\$4	\$0	\$0
5371000 Total		\$396	\$7	\$108	\$31	\$0	\$0	\$50	\$160	\$24	\$15	\$1	\$0
5372000	HYDRO/HATCHERY EXP	\$65	\$1	\$18	\$5	\$0	\$0	\$8	\$26	\$4	\$2	\$0	\$0
5372000 Total		\$65	\$1	\$18	\$5	\$0	\$0	\$8	\$26	\$4	\$2	\$0	\$0
5374000	HYDRO/OTH REC FAC	\$160	\$3	\$43	\$13	\$0	\$0	\$20	\$64	\$10	\$6	\$1	\$0
5374000	HYDRO/OTH REC FAC	\$35	\$1	\$10	\$3	\$0	\$0	\$4	\$14	\$2	\$1	\$0	\$0
5374000 Total		\$195	\$4	\$53	\$15	\$0	\$0	\$24	\$79	\$12	\$7	\$1	\$0
5379000	HYDRO EXPENSE-OTH	\$709	\$13	\$192	\$56	\$0	\$0	\$89	\$286	\$43	\$27	\$3	\$0
5379000	HYDRO EXPENSE-OTH	\$257	\$5	\$70	\$20	\$0	\$0	\$32	\$104	\$16	\$10	\$1	\$0
5379000 Total		\$965	\$18	\$262	\$76	\$0	\$0	\$121	\$389	\$59	\$37	\$4	\$0
5380000	ELECTRIC EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5380000 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5390000	MSC HYD PWR GEN EX	\$8,928	\$163	\$2,425	\$706	\$0	\$0	\$1,117	\$3,601	\$546	\$338	\$33	\$0
5390000	MSC HYD PWR GEN EX	\$6,373	\$116	\$1,731	\$504	\$0	\$0	\$797	\$2,570	\$390	\$241	\$23	\$0
5390000 Total		\$15,302	\$279	\$4,157	\$1,209	\$0	\$0	\$1,914	\$6,171	\$936	\$579	\$56	\$0
5400000	RENTS (HYDRO GEN)	\$152	\$3	\$41	\$12	\$0	\$0	\$19	\$61	\$9	\$6	\$1	\$0
5400000	RENTS (HYDRO GEN)	\$10	\$0	\$3	\$1	\$0	\$0	\$1	\$4	\$1	\$0	\$0	\$0
5400000 Total		\$161	\$3	\$44	\$13	\$0	\$0	\$20	\$65	\$10	\$6	\$1	\$0
5420000	MAINT OF STRUCTURE	\$870	\$16	\$236	\$69	\$0	\$0	\$109	\$351	\$53	\$33	\$3	\$0
5420000	MAINT OF STRUCTURE	\$65	\$1	\$18	\$5	\$0	\$0	\$8	\$26	\$4	\$2	\$0	\$0
5420000 Total		\$935	\$17	\$254	\$74	\$0	\$0	\$117	\$377	\$57	\$35	\$3	\$0
5430000	MNT DAMS & WTR SYS	\$843	\$15	\$229	\$67	\$0	\$0	\$106	\$340	\$52	\$32	\$3	\$0
5430000	MNT DAMS & WTR SYS	\$378	\$7	\$103	\$30	\$0	\$0	\$47	\$153	\$23	\$14	\$1	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5430000 Total		\$1,222	\$22	\$332	\$97	\$0	\$0	\$153	\$493	\$75	\$46	\$4	\$0
5440000	SG-P	\$105	\$2	\$29	\$8			\$13	\$42	\$6	\$4	\$0	\$0
5440000	SG-U	\$136	\$2	\$37	\$11			\$17	\$55	\$8	\$1	\$5	\$1
5440000 Total		\$241	\$4	\$66	\$19	\$0	\$0	\$30	\$97	\$15	\$9	\$1	\$0
5441000	SG-P	\$485	\$9	\$132	\$38			\$61	\$195	\$30	\$18	\$2	\$0
5441000	SG-U	\$614	\$11	\$167	\$49			\$77	\$248	\$38	\$23	\$2	\$0
5441000 Total		\$1,099	\$20	\$299	\$87	\$0	\$0	\$137	\$443	\$67	\$42	\$4	\$0
5442000	SG-P	\$581	\$11	\$158	\$46			\$73	\$234	\$36	\$22	\$2	\$0
5442000	SG-U	\$120	\$2	\$33	\$9			\$15	\$48	\$7	\$5	\$0	\$0
5442000 Total		\$701	\$13	\$190	\$55	\$0	\$0	\$88	\$283	\$43	\$27	\$3	\$0
5450000	SG-P	\$15	\$0	\$4	\$1			\$2	\$6	\$1	\$1	\$0	\$0
5450000 Total		\$15	\$0	\$4	\$1	\$0	\$0	\$2	\$6	\$1	\$1	\$0	\$0
5454000	SG-P	\$24	\$0	\$7	\$2			\$3	\$10	\$1	\$1	\$0	\$0
5454000	SG-U	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
5454000 Total		\$24	\$0	\$7	\$2	\$0	\$0	\$3	\$10	\$1	\$1	\$0	\$0
5455000	SG-P	\$617	\$11	\$168	\$49			\$77	\$249	\$38	\$23	\$2	\$0
5455000	SG-U	\$377	\$7	\$102	\$30			\$47	\$152	\$23	\$14	\$1	\$0
5455000 Total		\$994	\$18	\$270	\$79	\$0	\$0	\$124	\$401	\$61	\$38	\$4	\$0
5459000	SG-P	\$889	\$16	\$241	\$70			\$111	\$358	\$54	\$34	\$3	\$0
5459000	SG-U	\$393	\$7	\$107	\$31			\$49	\$158	\$24	\$15	\$1	\$0
5459000 Total		\$1,282	\$23	\$348	\$101	\$0	\$0	\$160	\$517	\$78	\$49	\$5	\$0
5460000	SG	\$451	\$8	\$123	\$36			\$56	\$182	\$28	\$17	\$2	\$0
5460000 Total		\$451	\$8	\$123	\$36	\$0	\$0	\$56	\$182	\$28	\$17	\$2	\$0
5471000	SE	\$354,435	\$5,950	\$91,318	\$26,499			\$49,845	\$141,561	\$22,286	\$15,569	\$1,406	\$0
5471000	SSECT	\$55,672	\$936	\$13,527	\$3,943			\$7,528	\$23,113	\$4,013	\$2,365	\$247	\$0
5471000 Total		\$410,107	\$6,887	\$104,845	\$30,442	\$0	\$0	\$57,373	\$164,675	\$26,299	\$17,934	\$1,654	\$0
5480000	SG	\$13,000	\$237	\$3,531	\$1,027			\$1,626	\$5,243	\$795	\$492	\$48	\$0
5480000	SSGCT	\$5,782	\$100	\$1,444	\$434			\$680	\$2,494	\$402	\$203	\$25	\$0
5480000 Total		\$18,782	\$336	\$4,976	\$1,461	\$0	\$0	\$2,306	\$7,737	\$1,198	\$695	\$73	\$0
5490000	SG	\$9,255	\$169	\$2,514	\$731			\$1,158	\$3,732	\$566	\$350	\$34	\$0
5490000 Total		\$9,255	\$169	\$2,514	\$731	\$0	\$0	\$1,158	\$3,732	\$566	\$350	\$34	\$0
5500000	SG	\$1,742	\$32	\$473	\$138			\$218	\$703	\$107	\$66	\$6	\$0
5500000	SSGCT	\$10,080	\$174	\$2,518	\$756			\$1,185	\$4,949	\$702	\$354	\$43	\$0
5500000 Total		\$11,823	\$205	\$2,991	\$894	\$0	\$0	\$1,403	\$5,651	\$808	\$420	\$50	\$0
5510000	SG	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
5510000 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5520000	MAINT OF STRUCTURE	SG	\$473	\$9	\$128	\$37	\$59	\$191	\$29	\$18	\$2	\$0	\$0
5520000	MAINT OF STRUCTURE	SSGCT	\$369	\$6	\$92	\$28	\$43	\$159	\$26	\$13	\$2	\$0	\$0
5520000 Total			\$842	\$15	\$221	\$65	\$0	\$350	\$55	\$31	\$3	\$0	\$0
5530000	MNT GEN & ELEC PLT	SG	\$4,138	\$75	\$1,124	\$327	\$518	\$1,669	\$253	\$157	\$15	\$0	\$0
5530000	MNT GEN & ELEC PLT	SSGCT	\$1,516	\$26	\$379	\$114	\$178	\$654	\$106	\$53	\$7	\$0	\$0
5530000 Total			\$5,654	\$102	\$1,503	\$441	\$0	\$696	\$2,323	\$359	\$210	\$22	\$0
5540000	MNT MSC OTH PWR GN	SG	\$106	\$2	\$29	\$8	\$13	\$43	\$6	\$4	\$0	\$0	\$0
5540000	MNT MSC OTH PWR GN	SSGCT	\$404	\$7	\$101	\$30	\$48	\$174	\$28	\$14	\$2	\$0	\$0
5540000 Total			\$510	\$9	\$130	\$39	\$0	\$61	\$217	\$35	\$18	\$2	\$0
5546000	MISC PLANT EQUIP	SG	\$27	\$0	\$7	\$2	\$3	\$11	\$0	\$0	\$1	\$0	\$0
5546000	MISC PLANT EQUIP	SSGCT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5546000 Total			\$27	\$0	\$7	\$2	\$3	\$11	\$0	\$0	\$1	\$0	\$0
5550000	PURCHASED POWER	SG	\$14,082	\$257	\$3,825	\$1,113	\$1,762	\$5,679	\$862	\$533	\$52	\$0	\$0
5550000	PURCHASED POWER	SSGCT	\$14,082	\$257	\$3,825	\$1,113	\$0	\$1,762	\$5,679	\$862	\$533	\$52	\$0
5550000 Total			\$28,242	\$474	\$7,276	\$2,111	\$0	\$3,972	\$11,280	\$1,776	\$1,241	\$112	\$0
5552500	OTH/INT/REC/DEL	SE	\$28,242	\$474	\$7,276	\$2,111	\$0	\$3,972	\$11,280	\$1,776	\$1,241	\$112	\$0
5555000	IPP ENERGY PURCH	SG	\$26,391	\$481	\$7,169	\$2,086	\$3,302	\$10,643	\$1,615	\$999	\$97	\$0	\$0
5555000	IPP ENERGY PURCH	SSGCT	\$26,391	\$481	\$7,169	\$2,086	\$0	\$3,302	\$10,643	\$1,615	\$999	\$97	\$0
5555000 Total			\$21,851	\$398	\$5,936	\$1,727	\$0	\$2,734	\$8,812	\$1,337	\$827	\$80	\$0
5556100	BOOKOUTS NETTED-LOSS	SG	\$21,851	\$398	\$5,936	\$1,727	\$0	\$2,734	\$8,812	\$1,337	\$827	\$80	\$0
5556100	BOOKOUTS NETTED-LOSS	SSGCT	\$21,851	\$398	\$5,936	\$1,727	\$0	\$2,734	\$8,812	\$1,337	\$827	\$80	\$0
5556100 Total			\$2,171	\$40	\$590	\$172	\$0	\$272	\$875	\$133	\$82	\$8	\$0
5556200	TRADING NETTED-LOSS	SG	\$2,171	\$40	\$590	\$172	\$0	\$272	\$875	\$133	\$82	\$8	\$0
5556200	TRADING NETTED-LOSS	SSGCT	\$2,171	\$40	\$590	\$172	\$0	\$272	\$875	\$133	\$82	\$8	\$0
5556200 Total			\$80,462	\$1,351	\$20,731	\$6,016	\$0	\$11,316	\$32,137	\$5,059	\$3,534	\$319	\$0
5556500	PRE-MERG FIRM PURC	SE	\$80,462	\$1,351	\$20,731	\$6,016	\$0	\$11,316	\$32,137	\$5,059	\$3,534	\$319	\$0
5556500	PRE-MERG FIRM PURC	SSGCT	\$80,462	\$1,351	\$20,731	\$6,016	\$0	\$11,316	\$32,137	\$5,059	\$3,534	\$319	\$0
5556500 Total			\$40,292	\$734	\$10,945	\$3,184	\$0	\$5,041	\$16,249	\$2,465	\$1,526	\$148	\$0
5556600	PRE-MERG DEM P-PPL	SG	\$40,292	\$734	\$10,945	\$3,184	\$0	\$5,041	\$16,249	\$2,465	\$1,526	\$148	\$0
5556600	PRE-MERG DEM P-PPL	SSGCT	\$40,292	\$734	\$10,945	\$3,184	\$0	\$5,041	\$16,249	\$2,465	\$1,526	\$148	\$0
5556600 Total			\$633,497	\$11,543	\$172,086	\$50,068	\$0	\$79,254	\$255,475	\$38,759	\$23,989	\$2,323	\$0
5556700	POST-MERG FIRM PUR	SG	\$633,497	\$11,543	\$172,086	\$50,068	\$0	\$79,254	\$255,475	\$38,759	\$23,989	\$2,323	\$0
5556700	POST-MERG FIRM PUR	SSGCT	\$633,497	\$11,543	\$172,086	\$50,068	\$0	\$79,254	\$255,475	\$38,759	\$23,989	\$2,323	\$0
5556700 Total			\$9,277	\$169	\$2,520	\$733	\$0	\$1,161	\$3,741	\$568	\$351	\$34	\$0
5556800	PRE-MERG DEM P-UPL	SG	\$9,277	\$169	\$2,520	\$733	\$0	\$1,161	\$3,741	\$568	\$351	\$34	\$0
5556800	PRE-MERG DEM P-UPL	SSGCT	\$9,277	\$169	\$2,520	\$733	\$0	\$1,161	\$3,741	\$568	\$351	\$34	\$0
5556800 Total			\$29,500	\$495	\$7,600	\$2,206	\$0	\$4,149	\$11,782	\$1,855	\$1,296	\$117	\$0
5556900	PRE-MRG ENERGY-UPL	SE	\$29,500	\$495	\$7,600	\$2,206	\$0	\$4,149	\$11,782	\$1,855	\$1,296	\$117	\$0
5556900	PRE-MRG ENERGY-UPL	SSGCT	\$29,500	\$495	\$7,600	\$2,206	\$0	\$4,149	\$11,782	\$1,855	\$1,296	\$117	\$0
5556900 Total			\$1,232	\$22	\$335	\$97	\$0	\$154	\$497	\$75	\$47	\$5	\$0
5558000	PUR PWR-UNDR CAP LEA	SG	\$1,232	\$22	\$335	\$97	\$0	\$154	\$497	\$75	\$47	\$5	\$0
5558000	PUR PWR-UNDR CAP LEA	SSGCT	\$1,232	\$22	\$335	\$97	\$0	\$154	\$497	\$75	\$47	\$5	\$0
5558000 Total			\$2,164	\$39	\$588	\$171	\$0	\$271	\$873	\$132	\$82	\$8	\$0
5560000	SYS CTRL & LD DISP	SG	\$2,164	\$39	\$588	\$171	\$0	\$271	\$873	\$132	\$82	\$8	\$0
5560000	SYS CTRL & LD DISP	SSGCT	\$2,164	\$39	\$588	\$171	\$0	\$271	\$873	\$132	\$82	\$8	\$0
5560000 Total			\$2,164	\$39	\$588	\$171	\$0	\$271	\$873	\$132	\$82	\$8	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5570000	OTHER EXPENSES	\$53,364	\$972	\$14,496	\$4,218			\$6,676	\$21,521	\$3,265	\$2,021	\$196	\$0
5570000	OTHER EXPENSES	\$84	\$1	\$21	\$6			\$10	\$36	\$6	\$3	\$0	\$0
5570000 Total		\$53,448	\$974	\$14,517	\$4,224	\$0	\$0	\$6,686	\$21,557	\$3,271	\$2,024	\$196	\$0
5578000	OTH EXP-CHOLLA REG	\$ (33)	\$0	\$0	\$0			\$0	\$0	\$ (33)	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	\$ (54)	\$0	\$ (54)	\$0			\$0	\$0	\$0	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	\$1,684	\$31	\$459	\$134			\$211	\$681	\$103	\$64	\$0	\$0
5578000	OTH EXP-CHOLLA REG	\$ (97)	\$0	\$0	\$ (97)			\$0	\$0	\$0	\$0	\$0	\$0
5578000 Total		\$1,500	\$31	\$405	\$37	\$0	\$0	\$211	\$681	\$70	\$64	\$0	\$0
5600000	OPER SUPERV & ENG	\$8,369	\$152	\$2,273	\$661			\$1,047	\$3,375	\$512	\$317	\$31	\$0
5600000 Total		\$8,369	\$152	\$2,273	\$661	\$0	\$0	\$1,047	\$3,375	\$512	\$317	\$31	\$0
5612000	LD - MONITOR & OPER	\$7,026	\$128	\$1,909	\$555			\$879	\$2,834	\$430	\$266	\$26	\$0
5612000 Total		\$7,026	\$128	\$1,909	\$555	\$0	\$0	\$879	\$2,834	\$430	\$266	\$26	\$0
5613000	LD - TRANS SVC & SCH	\$57	\$1	\$16	\$5			\$7	\$23	\$4	\$2	\$0	\$0
5613000 Total		\$57	\$1	\$16	\$5	\$0	\$0	\$7	\$23	\$4	\$2	\$0	\$0
5616000	TRANS SVC STUDIES	\$65	\$1	\$18	\$5			\$8	\$26	\$4	\$2	\$0	\$0
5616000 Total		\$65	\$1	\$18	\$5	\$0	\$0	\$8	\$26	\$4	\$2	\$0	\$0
5617000	GEN INTERCNCT STUD	\$1,101	\$20	\$299	\$87			\$138	\$444	\$67	\$42	\$4	\$0
5617000 Total		\$1,101	\$20	\$299	\$87	\$0	\$0	\$138	\$444	\$67	\$42	\$4	\$0
5620000	STATION EXP(TRANS)	\$1,826	\$33	\$496	\$144			\$228	\$737	\$112	\$69	\$7	\$0
5620000 Total		\$1,826	\$33	\$496	\$144	\$0	\$0	\$228	\$737	\$112	\$69	\$7	\$0
5630000	OVERHEAD LINE EXP	\$ (986)	\$ (18)	\$ (268)	\$ (78)			\$ (123)	\$ (398)	\$ (60)	\$ (37)	\$ (4)	\$0
5630000 Total		\$ (986)	\$ (18)	\$ (268)	\$ (78)	\$0	\$0	\$ (123)	\$ (398)	\$ (60)	\$ (37)	\$ (4)	\$0
5650000	TRNS ELEC BY OTHERS	\$7,854	\$143	\$2,133	\$621			\$983	\$3,167	\$481	\$297	\$29	\$0
5650000 Total		\$7,854	\$143	\$2,133	\$621	\$0	\$0	\$983	\$3,167	\$481	\$297	\$29	\$0
5651000	SIT FIRM WHEELING	\$22,471	\$409	\$6,104	\$1,776			\$2,811	\$9,062	\$1,375	\$851	\$82	\$0
5651000 Total		\$22,471	\$409	\$6,104	\$1,776	\$0	\$0	\$2,811	\$9,062	\$1,375	\$851	\$82	\$0
5652500	NON-FIRM WHEEL EXP	\$1,601	\$27	\$413	\$120			\$225	\$640	\$101	\$70	\$6	\$0
5652500 Total		\$1,601	\$27	\$413	\$120	\$0	\$0	\$225	\$640	\$101	\$70	\$6	\$0
5652600	PRE-MERG FRM W-PPL	\$30,872	\$562	\$8,386	\$2,440			\$3,862	\$12,450	\$1,889	\$1,169	\$113	\$0
5652600 Total		\$30,872	\$562	\$8,386	\$2,440	\$0	\$0	\$3,862	\$12,450	\$1,889	\$1,169	\$113	\$0
5652700	PRE-MERG WHEEL-UPL	\$154	\$3	\$42	\$12			\$19	\$62	\$9	\$6	\$1	\$0
5652700 Total		\$154	\$3	\$42	\$12	\$0	\$0	\$19	\$62	\$9	\$6	\$1	\$0
5654600	POST-MRG WHEEL EXP	\$50,874	\$927	\$13,820	\$4,021			\$6,365	\$20,516	\$3,113	\$1,926	\$187	\$0
5654600 Total		\$50,874	\$927	\$13,820	\$4,021	\$0	\$0	\$6,365	\$20,516	\$3,113	\$1,926	\$187	\$0
5660000	MISC TRANS EXPENSE	\$2,429	\$44	\$660	\$192			\$304	\$980	\$149	\$92	\$9	\$0
5660000 Total		\$2,429	\$44	\$660	\$192	\$0	\$0	\$304	\$980	\$149	\$92	\$9	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5670000	RENTS-TRANSMISSION	\$1,398	\$25	\$380	\$110	\$175	\$564	\$86	\$53	\$5	\$0	\$0	
5670000 Total		\$1,398	\$25	\$380	\$110	\$0	\$564	\$86	\$53	\$5	\$0	\$0	
5680000	MNT SUPERV & ENG	\$44	\$1	\$12	\$3	\$6	\$18	\$3	\$2	\$0	\$0	\$0	
5680000 Total		\$44	\$1	\$12	\$3	\$0	\$18	\$3	\$2	\$0	\$0	\$0	
5690000	MAINT OF STRUCTURE	\$4	\$0	\$1	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	
5690000 Total		\$4	\$0	\$1	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	
5691000	MAINT-COMP HW TRANS	\$25	\$0	\$7	\$2	\$3	\$10	\$2	\$1	\$0	\$0	\$0	
5691000 Total		\$25	\$0	\$7	\$2	\$3	\$10	\$2	\$1	\$0	\$0	\$0	
5692000	MAINT-COMP SW TRANS	\$653	\$12	\$177	\$52	\$82	\$263	\$40	\$25	\$2	\$0	\$0	
5692000 Total		\$653	\$12	\$177	\$52	\$0	\$263	\$40	\$25	\$2	\$0	\$0	
5693000	MAINT-COMP EQP TRANS	\$2,991	\$55	\$813	\$236	\$374	\$1,206	\$183	\$113	\$11	\$0	\$0	
5693000 Total		\$2,991	\$55	\$813	\$236	\$0	\$1,206	\$183	\$113	\$11	\$0	\$0	
5700000	MAINT STATION EQIP	\$9,563	\$174	\$2,598	\$756	\$1,196	\$3,857	\$585	\$362	\$35	\$0	\$0	
5700000 Total		\$9,563	\$174	\$2,598	\$756	\$0	\$3,857	\$585	\$362	\$35	\$0	\$0	
5710000	MAINT OVHD LINES	\$15,265	\$278	\$4,147	\$1,206	\$1,910	\$6,156	\$934	\$578	\$56	\$0	\$0	
5710000 Total		\$15,265	\$278	\$4,147	\$1,206	\$0	\$6,156	\$934	\$578	\$56	\$0	\$0	
5720000	MNT UNDERGRD LINES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5720000 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5730000	MNT MSC TRANS PLNT	\$554	\$10	\$150	\$44	\$69	\$223	\$34	\$21	\$2	\$0	\$0	
5730000 Total		\$554	\$10	\$150	\$44	\$0	\$223	\$34	\$21	\$2	\$0	\$0	
5800000	OPER SUPERV & ENG	\$41	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5800000	OPER SUPERV & ENG	\$(56)	\$0	\$0	\$0	\$0	\$0	\$(56)	\$0	\$0	\$0	\$0	
5800000	OPER SUPERV & ENG	\$(0)	\$0	\$(0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5800000	OPER SUPERV & ENG	\$18,492	\$668	\$5,315	\$1,200	\$1,499	\$8,728	\$848	\$235	\$0	\$0	\$0	
5800000	OPER SUPERV & ENG	\$100	\$0	\$0	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0	
5800000	OPER SUPERV & ENG	\$74	\$0	\$0	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5800000	OPER SUPERV & ENG	\$18	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0	\$0	\$0	
5800000 Total		\$18,668	\$709	\$5,315	\$1,274	\$0	\$8,828	\$791	\$235	\$0	\$0	\$0	
5810000	LOAD DISPATCHING	\$12,484	\$451	\$3,588	\$810	\$1,012	\$5,892	\$572	\$158	\$0	\$0	\$0	
5810000 Total		\$12,484	\$451	\$3,588	\$810	\$0	\$5,892	\$572	\$158	\$0	\$0	\$0	
5820000	STATION EXP(DIST)	\$93	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5820000	STATION EXP(DIST)	\$239	\$0	\$0	\$0	\$0	\$0	\$239	\$0	\$0	\$0	\$0	
5820000	STATION EXP(DIST)	\$1,155	\$0	\$1,155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5820000	STATION EXP(DIST)	\$(38)	\$(1)	\$(11)	\$(2)	\$(3)	\$(18)	\$(2)	\$(0)	\$(0)	\$(0)	\$(0)	
5820000	STATION EXP(DIST)	\$1,932	\$0	\$0	\$0	\$0	\$1,932	\$0	\$0	\$0	\$0	\$0	
5820000	STATION EXP(DIST)	\$204	\$0	\$0	\$204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id:PPL	Mont	Wy:PPL	Utah	Idaho	Wy:UPL	FERC	Other
5820000	WYP	\$654	\$0	\$0	\$0	\$0	\$0	\$654	\$0	\$0	\$0	\$0	\$0
5820000 Total		\$4,239	\$92	\$1,144	\$202	\$0	\$0	\$651	\$1,914	\$237	\$ (10)	\$0	\$0
5830000	CA	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5830000	IDU	\$ (205)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (205)	\$0	\$0	\$0
5830000	OR	\$559	\$0	\$559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5830000	SNPD	\$223	\$8	\$64	\$14	\$0	\$0	\$18	\$105	\$10	\$3	\$0	\$0
5830000	UT	\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$188	\$0	\$0	\$0	\$0
5830000	WA	\$ (130)	\$0	\$0	\$ (130)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5830000	WYP	\$144	\$0	\$0	\$0	\$0	\$0	\$144	\$0	\$0	\$0	\$0	\$0
5830000	WYU	\$151	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$151	\$0	\$0
5830000 Total		\$941	\$19	\$623	\$ (116)	\$0	\$0	\$162	\$293	\$ (195)	\$154	\$0	\$0
5840000	CA	\$ (31)	\$ (31)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000	OR	\$ (204)	\$0	\$ (204)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000	UT	\$ (20)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (20)	\$0	\$0	\$0	\$0
5840000	WA	\$ (23)	\$0	\$0	\$ (23)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000	WYP	\$ (4)	\$0	\$0	\$0	\$0	\$0	\$ (4)	\$0	\$0	\$0	\$0	\$0
5840000 Total		\$ (282)	\$ (31)	\$ (204)	\$ (23)	\$0	\$0	\$ (4)	\$ (20)	\$0	\$0	\$0	\$0
5850000	SNPD	\$222	\$8	\$64	\$14	\$0	\$0	\$18	\$105	\$10	\$3	\$0	\$0
5850000 Total		\$222	\$8	\$64	\$14	\$0	\$0	\$18	\$105	\$10	\$3	\$0	\$0
5860000	CA	\$200	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	IDU	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$294	\$0	\$0	\$0
5860000	OR	\$2,241	\$0	\$2,241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	SNPD	\$1,234	\$45	\$355	\$80	\$0	\$0	\$100	\$582	\$57	\$16	\$0	\$0
5860000	UT	\$1,390	\$0	\$0	\$0	\$0	\$0	\$0	\$1,390	\$0	\$0	\$0	\$0
5860000	WA	\$752	\$0	\$0	\$752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	WYP	\$505	\$0	\$0	\$0	\$0	\$0	\$505	\$0	\$0	\$0	\$0	\$0
5860000	WYU	\$41	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41	\$0	\$0
5860000 Total		\$6,655	\$244	\$2,595	\$832	\$0	\$0	\$605	\$1,972	\$351	\$57	\$0	\$0
5870000	CA	\$876	\$876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	IDU	\$973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$973	\$0	\$0	\$0
5870000	OR	\$5,472	\$0	\$5,472	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	UT	\$5,424	\$0	\$0	\$0	\$0	\$0	\$0	\$5,424	\$0	\$0	\$0	\$0
5870000	WA	\$1,137	\$0	\$0	\$1,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	WYP	\$899	\$0	\$0	\$0	\$0	\$0	\$899	\$0	\$0	\$0	\$0	\$0
5870000	WYU	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115	\$0	\$0
5870000 Total		\$14,896	\$876	\$5,472	\$1,137	\$0	\$0	\$899	\$5,424	\$973	\$115	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5880000	MSC DISTR EXPENSES	\$66	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	\$181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$181	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	\$1,558	\$0	\$1,558	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	SNPD	\$5,772	\$209	\$1,659	\$375	\$0	\$0	\$468	\$2,725	\$265	\$73	\$0	\$0
5880000	UT	\$1,804	\$0	\$0	\$0	\$0	\$0	\$0	\$1,804	\$0	\$0	\$0	\$0
5880000	WA	\$208	\$0	\$0	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	WYP	\$284	\$0	\$0	\$0	\$0	\$0	\$284	\$0	\$0	\$0	\$0	\$0
5880000	WYU	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27	\$0	\$0
5880000 Total		\$9,900	\$274	\$3,218	\$583	\$0	\$0	\$752	\$4,528	\$446	\$100	\$0	\$0
5890000	RENTS-DISTRIBUTION	\$103	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	\$1,821	\$0	\$1,821	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	SNPD	\$260	\$9	\$75	\$17	\$0	\$0	\$21	\$123	\$12	\$3	\$0	\$0
5890000	UT	\$717	\$0	\$0	\$0	\$0	\$0	\$0	\$717	\$0	\$0	\$0	\$0
5890000	WA	\$148	\$0	\$0	\$148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	WYP	\$667	\$0	\$0	\$0	\$0	\$0	\$667	\$0	\$0	\$0	\$0	\$0
5890000	WYU	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56	\$0	\$0
5890000 Total		\$3,805	\$112	\$1,896	\$165	\$0	\$0	\$688	\$840	\$45	\$60	\$0	\$0
5900000	MAINT SUPERV & ENG	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG	\$ (39)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (39)	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG	\$266	\$0	\$266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	SNPD	\$5,469	\$198	\$1,572	\$355	\$0	\$0	\$443	\$2,581	\$251	\$69	\$0	\$0
5900000	UT	\$ (202)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (202)	\$0	\$0	\$0	\$0
5900000	WA	\$17	\$0	\$0	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
5900000 Total		\$5,555	\$237	\$1,838	\$372	\$0	\$0	\$447	\$2,380	\$212	\$69	\$0	\$0
5910000	MAINT OF STRUCTURE	\$26	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122	\$0	\$0	\$0
5910000	OR	\$479	\$0	\$479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	SNPD	\$188	\$7	\$54	\$12	\$0	\$0	\$15	\$89	\$9	\$2	\$0	\$0
5910000	UT	\$678	\$0	\$0	\$0	\$0	\$0	\$0	\$678	\$0	\$0	\$0	\$0
5910000	WA	\$112	\$0	\$0	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	WYP	\$159	\$0	\$0	\$0	\$0	\$0	\$159	\$0	\$0	\$0	\$0	\$0
5910000	WYU	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0
5910000 Total		\$1,799	\$33	\$533	\$125	\$0	\$0	\$175	\$767	\$131	\$35	\$0	\$0
5920000	MAINT STAT EQUIP	\$1,146	\$1,146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5920000	MAINT STAT EQUIP	\$564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$564	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	\$3,202	\$0	\$3,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	\$1,587	\$57	\$456	\$103	\$0	\$129	\$749	\$73	\$0	\$20	\$0	\$0
5920000	MAINT STAT EQUIP	\$3,671	\$0	\$0	\$0	\$0	\$0	\$3,671	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	\$559	\$0	\$0	\$559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	\$1,201	\$0	\$0	\$0	\$0	\$1,201	\$0	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000 Total		\$11,930	\$1,203	\$3,658	\$662	\$0	\$0	\$1,330	\$4,420	\$636	\$20	\$0	\$0
5930000	MAINT OVHD LINES	\$6,617	\$6,617	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	\$4,759	\$0	\$0	\$0	\$0	\$0	\$0	\$4,759	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	\$30,956	\$0	\$30,956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	\$1,432	\$52	\$411	\$93	\$0	\$116	\$676	\$66	\$18	\$0	\$0	\$0
5930000	MAINT OVHD LINES	\$35,366	\$0	\$0	\$0	\$0	\$0	\$35,366	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	\$5,795	\$0	\$0	\$5,795	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	\$6,029	\$0	\$0	\$0	\$0	\$6,029	\$0	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	\$950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$950	\$0	\$0	\$0
5930000 Total		\$91,904	\$6,669	\$31,368	\$5,888	\$0	\$0	\$6,145	\$36,042	\$4,824	\$968	\$0	\$0
5931000	MAINT O/H LINES-LB P	\$(165)	\$(165)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	\$(86)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(86)	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	\$(650)	\$0	\$(650)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	\$(454)	\$0	\$0	\$0	\$0	\$0	\$(454)	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	\$(318)	\$0	\$0	\$(318)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	\$(274)	\$0	\$0	\$0	\$0	\$(274)	\$0	\$0	\$0	\$0	\$0	\$0
5931000 Total		\$(1,946)	\$(165)	\$(650)	\$(318)	\$0	\$0	\$(274)	\$(454)	\$(86)	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	\$826	\$826	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	\$730	\$0	\$0	\$0	\$0	\$0	\$0	\$730	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	\$5,966	\$0	\$5,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	\$6	\$0	\$2	\$0	\$0	\$1	\$3	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	\$12,711	\$0	\$0	\$0	\$0	\$0	\$12,711	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	\$1,003	\$0	\$0	\$1,003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	\$1,825	\$0	\$0	\$0	\$0	\$1,825	\$0	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$309	\$0	\$0
5940000 Total		\$23,376	\$826	\$5,968	\$1,004	\$0	\$0	\$1,825	\$12,714	\$730	\$309	\$0	\$0
5950000	MAINT LINE TRNSFRM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5950000	MAINT LINE TRNSFRM	\$52	\$0	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5950000	MAINT LINE TRNSFRM	\$1,057	\$38	\$304	\$69	\$0	\$86	\$499	\$48	\$13	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5950000	MAINT LINE TRNSFRM	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0
5950000	MAINT LINE TRNSFRM	\$ (17)	\$0	\$0	\$0	\$0	\$ (17)	\$0	\$0	\$0	\$0	\$0	\$0
5950000 Total		\$1,100	\$39	\$356	\$69	\$0	\$0	\$68	\$507	\$48	\$13	\$0	\$0
5960000	MNT STR LGHT-SIG S	\$110	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$169	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	\$819	\$0	\$819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	\$2,493	\$0	\$0	\$0	\$0	\$0	\$0	\$2,493	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	\$187	\$0	\$0	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	\$267	\$0	\$0	\$0	\$0	\$267	\$0	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45	\$0	\$0
5960000 Total		\$4,090	\$110	\$819	\$187	\$0	\$0	\$267	\$2,493	\$169	\$45	\$0	\$0
5970000	MNT OF METERS	\$54	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$275	\$0	\$0	\$0
5970000	MNT OF METERS	\$1,172	\$0	\$1,172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	\$1,662	\$60	\$478	\$108	\$0	\$135	\$0	\$784	\$76	\$21	\$0	\$0
5970000	MNT OF METERS	\$1,475	\$0	\$0	\$0	\$0	\$0	\$0	\$1,475	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	\$402	\$0	\$0	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	\$548	\$0	\$0	\$0	\$0	\$548	\$0	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96	\$0	\$0
5970000 Total		\$5,683	\$114	\$1,650	\$510	\$0	\$0	\$682	\$2,259	\$351	\$117	\$0	\$0
5980000	MNT MISC DIST PLNT	\$219	\$219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	\$1,122	\$0	\$1,122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	\$577	\$21	\$166	\$37	\$0	\$47	\$272	\$26	\$26	\$7	\$0	\$0
5980000	MNT MISC DIST PLNT	\$1,131	\$0	\$0	\$0	\$0	\$0	\$0	\$1,131	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	\$285	\$0	\$0	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	\$299	\$0	\$0	\$0	\$0	\$299	\$0	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0
5980000 Total		\$3,701	\$240	\$1,288	\$322	\$0	\$0	\$345	\$1,404	\$85	\$17	\$0	\$0
7071000	LBR CLR - RMP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7071000 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7072000	LBR CLR - PACPWR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7072000 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	\$ (1)	\$ (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	\$2,333	\$61	\$756	\$168	\$0	\$0	\$158	\$1,074	\$95	\$21	\$0	\$0
9010000	SUPRV (CUST ACCT)	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008
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 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
9010000	OR	\$ (961)	\$0	\$ (961)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	\$ (5)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (5)	\$0	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	\$ (33)	\$0	\$0	\$ (33)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	\$ (113)	\$0	\$0	\$0	\$0	\$ (113)	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	\$ (20)	\$0	\$0	\$0	\$0	\$0	\$ (113)	\$0	\$0	\$ (20)	\$0	\$0
9010000 Total		\$1,210	\$60	\$ (204)	\$135	\$0	\$0	\$45	\$1,069	\$104	\$1	\$0	\$0
9020000	CA	\$837	\$837	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	\$730	\$19	\$237	\$53	\$0	\$0	\$50	\$336	\$30	\$7	\$0	\$0
9020000	METER READING EXP	\$1,656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,656	\$0	\$0	\$0
9020000	METER READING EXP	\$9,628	\$0	\$9,628	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	\$9,374	\$0	\$0	\$0	\$0	\$0	\$0	\$9,374	\$0	\$0	\$0	\$0
9020000	METER READING EXP	\$1,905	\$0	\$0	\$1,905	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	\$2,563	\$0	\$0	\$0	\$0	\$2,563	\$0	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	\$331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$331	\$0	\$0
9020000 Total		\$27,025	\$856	\$9,865	\$1,958	\$0	\$0	\$2,613	\$9,709	\$1,685	\$338	\$0	\$0
9030000	CN	\$1,042	\$27	\$338	\$75	\$0	\$0	\$71	\$479	\$42	\$9	\$0	\$0
9030000	CUST RCRD/COLL EXP	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
9030000	CUST RCRD/COLL EXP	\$10	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9030000	CUST RCRD/COLL EXP	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9030000	CUST RCRD/COLL EXP	\$1,058	\$27	\$348	\$75	\$0	\$0	\$71	\$482	\$45	\$9	\$0	\$0
9030000	CUST RCRD/CUST SYS	\$1,521	\$40	\$493	\$109	\$0	\$0	\$103	\$700	\$62	\$14	\$0	\$0
9030000	CUST RCRD/CUST SYS	\$1,521	\$40	\$493	\$109	\$0	\$0	\$103	\$700	\$62	\$14	\$0	\$0
9030000 Total		\$2	\$2	\$0	\$0	\$0	\$0	\$856	\$5,803	\$513	\$113	\$0	\$0
9032000	CN	\$12,611	\$330	\$4,089	\$907	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	\$1,059	\$0	\$1,059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	\$ (2)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (2)	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	\$9	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
9032000 Total		\$13,683	\$332	\$5,148	\$916	\$0	\$0	\$858	\$5,801	\$515	\$113	\$0	\$0
9033000	CA	\$205	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	\$10,264	\$269	\$3,328	\$738	\$0	\$0	\$697	\$4,723	\$418	\$92	\$0	\$0
9033000	CUST ACCTG/COLL	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	\$1,759	\$0	\$1,759	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	\$2,362	\$0	\$0	\$0	\$0	\$0	\$0	\$2,362	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	\$458	\$0	\$0	\$458	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

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 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-JPL	FERC	Other
9033000	CUST ACCTG/COLL	\$283	\$0	\$0	\$0	\$0	\$0	\$283	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50	\$0	\$0
9033000 Total		\$15,567	\$473	\$5,087	\$1,196	\$0	\$0	\$979	\$7,085	\$604	\$142	\$0	\$0
9035000	CUST ACCTG/REQ	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	\$72	\$0	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$124	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	\$9	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000 Total		\$272	\$7	\$72	\$9	\$0	\$0	\$11	\$124	\$43	\$6	\$0	\$0
9036000	CUST ACCTG/COMMON	\$21,215	\$556	\$6,878	\$1,526	\$0	\$0	\$1,440	\$9,762	\$863	\$190	\$0	\$0
9036000	CUST ACCTG/COMMON	\$75	\$0	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9036000 Total		\$21,290	\$556	\$6,953	\$1,526	\$0	\$0	\$1,440	\$9,762	\$863	\$190	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	\$298	\$298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	\$(796)	\$(21)	\$(258)	\$(57)	\$0	\$0	\$(54)	\$(366)	\$(32)	\$(7)	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	\$391	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$391	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	\$4,997	\$0	\$4,997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	\$4,232	\$0	\$0	\$0	\$0	\$0	\$0	\$4,232	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	\$1,670	\$0	\$0	\$1,670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	\$661	\$0	\$0	\$0	\$0	\$0	\$661	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000 Total		\$11,453	\$277	\$4,739	\$1,613	\$0	\$0	\$607	\$3,866	\$358	\$(7)	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	\$(317)	\$(317)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	\$(4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(4)	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	\$(109)	\$0	\$(109)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$165	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	\$14	\$0	\$0	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	\$25	\$0	\$0	\$0	\$0	\$0	\$25	\$0	\$0	\$0	\$0	\$0
9042000 Total		\$(225)	\$(317)	\$(109)	\$14	\$0	\$0	\$25	\$165	\$(4)	\$0	\$0	\$0
9050000	MISC CUST ACCT EXP	\$357	\$9	\$116	\$26	\$0	\$0	\$24	\$164	\$15	\$3	\$0	\$0
9050000	MISC CUST ACCT EXP	\$6	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9050000	MISC CUST ACCT EXP	\$(11)	\$0	\$0	\$0	\$0	\$0	\$0	\$(11)	\$0	\$0	\$0	\$0
9050000 Total		\$352	\$9	\$121	\$26	\$0	\$0	\$24	\$153	\$15	\$3	\$0	\$0
9070000	SUPRVY(CUST SERV)	\$282	\$7	\$92	\$20	\$0	\$0	\$19	\$130	\$11	\$3	\$0	\$0
9070000 Total		\$282	\$7	\$92	\$20	\$0	\$0	\$19	\$130	\$11	\$3	\$0	\$0



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Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
9080000	CN	\$2,743	\$72	\$889	\$197	\$0	\$0	\$207	\$1,311	\$112	\$25	\$0	\$0
9080000	IDU	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0
9080000	OR	\$14	\$0	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9080000	UT	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$48	\$0	\$0	\$0	\$0
9080000	WA	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9080000	WYP	\$21	\$0	\$0	\$0	\$0	\$0	\$21	\$0	\$0	\$0	\$0	\$0
9080000 Total		\$2,835	\$72	\$903	\$200	\$0	\$0	\$207	\$1,311	\$118	\$25	\$0	\$0
9081000	CN	\$1,043	\$27	\$338	\$75	\$0	\$0	\$71	\$480	\$42	\$9	\$0	\$0
9081000	UT	\$413	\$0	\$0	\$0	\$0	\$0	\$0	\$413	\$0	\$0	\$0	\$0
9081000 Total		\$1,456	\$27	\$338	\$75	\$0	\$0	\$71	\$893	\$42	\$9	\$0	\$0
9084000	CA	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9084000	CN	\$118	\$3	\$38	\$8	\$0	\$0	\$8	\$54	\$5	\$1	\$0	\$0
9084000	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9084000	OTHER	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31
9084000	UT	\$1,295	\$0	\$0	\$0	\$0	\$0	\$0	\$1,295	\$0	\$0	\$0	\$0
9084000	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9084000 Total		\$1,448	\$7	\$38	\$8	\$0	\$0	\$8	\$1,349	\$5	\$1	\$0	\$31
9085000	CA	\$136	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9085000	IDU	\$2,267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,267	\$0	\$0	\$0
9085000	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9085000	UT	\$15,720	\$0	\$0	\$0	\$0	\$0	\$0	\$15,720	\$0	\$0	\$0	\$0
9085000	WA	\$2,147	\$0	\$0	\$2,147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9085000	WYP	\$68	\$0	\$0	\$0	\$0	\$0	\$68	\$0	\$0	\$0	\$0	\$0
9085000 Total		\$20,339	\$136	\$0	\$2,147	\$0	\$0	\$68	\$15,720	\$2,267	\$0	\$0	\$0
9086000	CA	\$99	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CN	\$259	\$7	\$84	\$19	\$0	\$0	\$18	\$119	\$11	\$2	\$0	\$0
9086000	IDU	\$380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$380	\$0	\$0	\$0
9086000	OR	\$1,110	\$0	\$1,110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9086000	UT	\$806	\$0	\$0	\$0	\$0	\$0	\$0	\$806	\$0	\$0	\$0	\$0
9086000	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9086000	WYP	\$678	\$0	\$0	\$0	\$0	\$0	\$678	\$0	\$0	\$0	\$0	\$0
9086000 Total		\$3,333	\$106	\$1,194	\$19	\$0	\$0	\$696	\$926	\$391	\$2	\$0	\$0
9090000	CA	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9090000	CN	\$3,121	\$82	\$1,012	\$224	\$0	\$0	\$212	\$1,436	\$127	\$28	\$0	\$0
9090000	IDU	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0
9090000	OR	\$217	\$0	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
9090000	INFOR/INSTRUCT ADV	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$123	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRUCT ADV	\$10	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRUCT ADV	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0
9090000 Total		\$3,487	\$85	\$1,229	\$234	\$0	\$0	\$220	\$1,559	\$133	\$28	\$0	\$0
9100000	MISC CUST SERV/INF	\$28	\$1	\$9	\$2	\$2	\$0	\$2	\$13	\$1	\$0	\$0	\$0
9100000 Total		\$28	\$1	\$9	\$2	\$0	\$0	\$2	\$13	\$1	\$0	\$0	\$0
9101000	MISC CUST SERV/INF	\$37	\$1	\$12	\$3	\$3	\$0	\$2	\$17	\$1	\$0	\$0	\$0
9101000 Total		\$37	\$1	\$12	\$3	\$0	\$0	\$2	\$17	\$1	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	\$305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$305	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	\$68,196	\$1,692	\$19,444	\$5,274	\$0	\$0	\$7,734	\$27,818	\$3,960	\$2,104	\$171	\$0
9200000	ADMIN & GEN SALARY	\$637	\$0	\$0	\$637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	\$1,326	\$0	\$0	\$0	\$0	\$0	\$1,326	\$0	\$0	\$0	\$0	\$0
9200000 Total		\$70,464	\$1,692	\$19,444	\$5,911	\$0	\$0	\$9,059	\$27,818	\$4,265	\$2,104	\$171	\$0
9210000	OFFICE SUPPL & EXP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	\$ (1)	\$0	\$ (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	\$12,112	\$301	\$3,453	\$937	\$0	\$0	\$1,374	\$4,941	\$703	\$374	\$30	\$0
9210000	OFFICE SUPPL & EXP	\$ (993)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (993)	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
9210000 Total		\$11,122	\$301	\$3,452	\$938	\$0	\$0	\$1,375	\$3,947	\$704	\$374	\$30	\$0
9220000	A&G EXP TRANSF-CR	\$ (21,227)	\$ (527)	\$ (6,052)	\$ (1,641)	\$0	\$0	\$ (2,407)	\$ (8,659)	\$ (1,232)	\$ (655)	\$ (53)	\$0
9220000 Total		\$ (21,227)	\$ (527)	\$ (6,052)	\$ (1,641)	\$0	\$0	\$ (2,407)	\$ (8,659)	\$ (1,232)	\$ (655)	\$ (53)	\$0
9230000	OUTSIDE SERVICES	\$10,512	\$261	\$2,997	\$813	\$0	\$0	\$1,192	\$4,288	\$610	\$324	\$26	\$0
9230000	OUTSIDE SERVICES	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$23	\$0	\$0	\$0	\$0
9230000 Total		\$10,535	\$261	\$2,997	\$813	\$0	\$0	\$1,192	\$4,311	\$610	\$324	\$26	\$0
9240000	PROPERTY INSURANCE	\$33,395	\$829	\$9,521	\$2,582	\$0	\$0	\$3,787	\$13,622	\$1,939	\$1,030	\$84	\$0
9240000 Total		\$33,395	\$829	\$9,521	\$2,582	\$0	\$0	\$3,787	\$13,622	\$1,939	\$1,030	\$84	\$0
9250000	INJURIES & DAMAGES	\$8,324	\$207	\$2,373	\$644	\$0	\$0	\$944	\$3,396	\$483	\$257	\$21	\$0
9250000 Total		\$8,324	\$207	\$2,373	\$644	\$0	\$0	\$944	\$3,396	\$483	\$257	\$21	\$0
9282000	REG COMM EXPENSE	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	\$361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$361	\$0	\$0	\$0
9282000	REG COMM EXPENSE	\$3,642	\$0	\$3,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	\$3,557	\$0	\$0	\$0	\$0	\$0	\$0	\$3,557	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	\$466	\$0	\$0	\$466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
9282000	REG COMM EXPENSE	\$1,053	\$0	\$0	\$0	\$0	\$0	\$1,053	\$0	\$0	\$0	\$0	\$0
9282000 Total		\$9,086	\$7	\$3,642	\$466	\$0	\$0	\$1,053	\$3,557	\$361	\$0	\$0	\$0
9283000	FERC FILING FEE	\$878	\$16	\$239	\$69	\$0	\$0	\$110	\$354	\$54	\$33	\$3	\$0
9283000 Total		\$878	\$16	\$239	\$69	\$0	\$0	\$110	\$354	\$54	\$33	\$3	\$0
9290000	DUPLICATE CHRGS-CR	\$ (4,707)	\$ (117)	\$ (1,342)	\$ (364)	\$0	\$0	\$ (534)	\$ (1,920)	\$ (273)	\$ (145)	\$ (12)	\$0
9290000 Total		\$ (4,707)	\$ (117)	\$ (1,342)	\$ (364)	\$0	\$0	\$ (534)	\$ (1,920)	\$ (273)	\$ (145)	\$ (12)	\$0
9301000	GEN ADVERTISING EXP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9301000	GEN ADVERTISING EXP	\$142	\$4	\$40	\$11	\$0	\$0	\$16	\$58	\$8	\$4	\$0	\$0
9301000 Total		\$143	\$4	\$41	\$11	\$0	\$0	\$16	\$58	\$8	\$4	\$0	\$0
9302000	MISC GEN EXP-OTHER	\$4	\$0	\$1	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	\$5,731	\$0	\$5,731	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	\$12,999	\$323	\$3,706	\$1,005	\$0	\$0	\$1,474	\$5,302	\$755	\$401	\$33	\$0
9302000	MISC GEN EXP-OTHER	\$3,107	\$0	\$0	\$0	\$0	\$0	\$0	\$3,107	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0
9302000 Total		\$21,850	\$323	\$9,439	\$1,006	\$0	\$0	\$1,482	\$8,411	\$756	\$401	\$33	\$0
9310000	RENTS (A&G)	\$903	\$0	\$903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	\$5,444	\$135	\$1,552	\$421	\$0	\$0	\$617	\$2,221	\$316	\$168	\$14	\$0
9310000	RENTS (A&G)	\$ (0)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (0)	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	\$9	\$0	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0
9310000 Total		\$6,356	\$135	\$2,455	\$421	\$0	\$0	\$626	\$2,221	\$316	\$168	\$14	\$0
9350000	MAINT GENERAL PLNT	\$32	\$0	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	\$24,974	\$620	\$7,120	\$1,931	\$0	\$0	\$2,832	\$10,187	\$1,450	\$771	\$63	\$0
9350000 Total		\$25,006	\$620	\$7,153	\$1,931	\$0	\$0	\$2,832	\$10,187	\$1,450	\$771	\$63	\$0
Grand Total		\$2,896,590	\$60,275	\$789,777	\$219,721	\$0	\$0	\$360,340	\$1,176,876	\$175,034	\$105,059	\$9,476	\$31

**B3. DEPRECIATION
EXPENSE**



Depreciation Expense (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3102000	LAND RIGHTS	SG	\$834	\$15	\$227	\$66	\$104	\$336	\$51	\$32	\$3
	3102000 Total			\$834	\$15	\$227	\$66	\$104	\$336	\$51	\$32	\$3
4030000	3110000	STRUCTURES AND IMPROVEMENTS	SG	\$17,857	\$325	\$4,851	\$1,411	\$2,234	\$7,201	\$1,093	\$676	\$65
4030000	3110000	STRUCTURES AND IMPROVEMENTS	SSGCH	\$988	\$18	\$276	\$80	\$126	\$389	\$57	\$38	\$3
	3110000 Total			\$18,845	\$344	\$5,127	\$1,491	\$2,360	\$7,590	\$1,150	\$714	\$69
4030000	3120000	BOILER PLANT EQUIPMENT	SG	\$71,345	\$1,300	\$19,380	\$5,639	\$6,926	\$28,772	\$4,365	\$2,702	\$262
4030000	3120000	BOILER PLANT EQUIPMENT	SSGCH	\$4,762	\$88	\$1,329	\$386	\$606	\$1,875	\$277	\$184	\$16
	3120000 Total			\$76,106	\$1,388	\$20,710	\$6,025	\$9,532	\$30,646	\$4,642	\$2,886	\$278
4030000	3140000	TURBOGENERATOR UNITS	SG	\$20,886	\$381	\$5,674	\$1,651	\$2,613	\$8,423	\$1,278	\$791	\$77
4030000	3140000	TURBOGENERATOR UNITS	SSGCH	\$1,168	\$22	\$326	\$95	\$149	\$460	\$68	\$45	\$4
	3140000 Total			\$22,054	\$402	\$6,000	\$1,745	\$2,762	\$8,882	\$1,346	\$836	\$81
4030000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	\$6,803	\$124	\$1,848	\$538	\$851	\$2,744	\$416	\$258	\$25
4030000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SSGCH	\$846	\$16	\$236	\$69	\$108	\$333	\$49	\$33	\$3
	3150000 Total			\$7,650	\$140	\$2,084	\$606	\$959	\$3,077	\$465	\$290	\$28
4030000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
	3157000 Total			\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	\$735	\$13	\$200	\$58	\$92	\$296	\$45	\$28	\$3
4030000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SSGCH	\$65	\$1	\$18	\$5	\$8	\$26	\$4	\$3	\$0
	3160000 Total			\$800	\$15	\$218	\$63	\$100	\$322	\$49	\$30	\$3
4030000	3302000	LAND RIGHTS	SG-P	\$107	\$2	\$29	\$8	\$13	\$43	\$7	\$4	\$0
4030000	3302000	LAND RIGHTS	SG-U	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
	3302000 Total			\$109	\$2	\$30	\$9	\$14	\$44	\$7	\$4	\$0
4030000	3303000	WATER RIGHTS	SG-U	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
	3303000 Total			\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3304000	FLOOD RIGHTS	SG-P	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
4030000	3304000	FLOOD RIGHTS	SG-U	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
	3304000 Total			\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0
4030000	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
	3305000 Total			\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3310000	STRUCTURES AND IMPROVE	SG-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3310000	STRUCTURES AND IMPROVE	SG-U	\$177	\$3	\$48	\$14	\$22	\$71	\$11	\$7	\$1
	3310000 Total			\$177	\$3	\$48	\$14	\$22	\$71	\$11	\$7	\$1
4030000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	\$909	\$17	\$247	\$72	\$114	\$366	\$56	\$34	\$3
4030000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	\$74	\$1	\$20	\$6	\$9	\$30	\$5	\$3	\$0
	3311000 Total			\$983	\$18	\$267	\$78	\$123	\$396	\$60	\$37	\$4
4030000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	\$404	\$7	\$110	\$32	\$50	\$163	\$25	\$15	\$1
4030000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	\$12	\$0	\$3	\$1	\$1	\$5	\$1	\$0	\$0
	3312000 Total			\$415	\$8	\$113	\$33	\$52	\$167	\$25	\$16	\$2
4030000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	\$275	\$5	\$75	\$22	\$34	\$111	\$17	\$10	\$1
4030000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	\$63	\$1	\$17	\$5	\$8	\$25	\$4	\$2	\$0
	3313000 Total			\$338	\$6	\$92	\$27	\$42	\$136	\$21	\$13	\$1
4030000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	\$45	\$1	\$12	\$4	\$6	\$18	\$3	\$2	\$0
4030000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	\$594	\$11	\$161	\$47	\$74	\$240	\$36	\$22	\$2
	3320000 Total			\$639	\$12	\$174	\$51	\$80	\$258	\$39	\$24	\$2



Depreciation Expense (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	\$4,447	\$81	\$1,208	\$351	\$556	\$1,793	\$272	\$168	\$16
4030000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	\$813	\$15	\$221	\$64	\$102	\$328	\$50	\$31	\$3
	3321000 Total			\$5,261	\$96	\$1,429	\$416	\$658	\$2,121	\$322	\$199	\$19
4030000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDIF	SG-P	\$183	\$3	\$50	\$14	\$23	\$74	\$11	\$7	\$1
4030000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDIF	SG-U	\$14	\$0	\$4	\$1	\$2	\$6	\$1	\$1	\$0
	3322000 Total			\$198	\$4	\$54	\$16	\$25	\$80	\$12	\$7	\$1
4030000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	\$56	\$1	\$15	\$4	\$7	\$22	\$3	\$2	\$0
4030000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
	3323000 Total			\$58	\$1	\$16	\$5	\$7	\$23	\$4	\$2	\$0
4030000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	\$1,542	\$28	\$419	\$122	\$183	\$622	\$94	\$58	\$6
4030000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	\$639	\$12	\$174	\$51	\$80	\$258	\$39	\$24	\$2
	3330000 Total			\$2,181	\$40	\$592	\$172	\$273	\$880	\$133	\$83	\$8
4030000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	\$886	\$16	\$241	\$70	\$111	\$357	\$54	\$34	\$3
4030000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	\$247	\$5	\$67	\$20	\$31	\$100	\$15	\$9	\$1
	3340000 Total			\$1,134	\$21	\$308	\$90	\$142	\$457	\$69	\$43	\$4
4030000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	\$104	\$2	\$28	\$8	\$13	\$42	\$6	\$4	\$0
4030000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
	3347000 Total			\$106	\$2	\$29	\$8	\$13	\$43	\$6	\$4	\$0
4030000	3350000	MISC POWER PLANT EQUIP	SG-U	\$6	\$0	\$2	\$0	\$1	\$2	\$0	\$0	\$0
	3350000 Total			\$6	\$0	\$2	\$0	\$1	\$2	\$0	\$0	\$0
4030000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	\$48	\$1	\$13	\$4	\$6	\$19	\$3	\$2	\$0
	3351000 Total			\$48	\$1	\$13	\$4	\$6	\$19	\$3	\$2	\$0
4030000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3352000 Total			\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3353000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	\$264	\$5	\$72	\$21	\$33	\$106	\$16	\$10	\$1
4030000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	\$41	\$1	\$11	\$3	\$5	\$17	\$3	\$2	\$0
	3360000 Total			\$305	\$6	\$83	\$24	\$38	\$123	\$19	\$12	\$1
4030000	0	HYDRO DECOMMISSIONING FUND ACCRUAL - EAST	SG-U	\$675	\$12	\$183	\$53	\$84	\$272	\$41	\$26	\$2
4030000	0	HYDRO DECOMMISSIONING FUND ACCRUAL - WEST	SG-P	\$1,112	\$20	\$302	\$88	\$139	\$448	\$68	\$42	\$4
	0 Total			\$1,787	\$33	\$486	\$141	\$224	\$721	\$109	\$68	\$7
4030000	3410000	STRUCTURES & IMPROVEMENTS	SG	\$2,211	\$40	\$600	\$175	\$277	\$891	\$135	\$84	\$8
4030000	3410000	STRUCTURES & IMPROVEMENTS	SSGCT	\$151	\$3	\$38	\$11	\$18	\$65	\$11	\$5	\$1
	3410000 Total			\$2,362	\$43	\$638	\$186	\$294	\$957	\$146	\$89	\$9
4030000	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	\$456	\$8	\$124	\$36	\$57	\$184	\$28	\$17	\$2
4030000	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SSGCT	\$83	\$1	\$21	\$6	\$10	\$36	\$6	\$3	\$0
	3420000 Total			\$539	\$10	\$145	\$42	\$67	\$220	\$34	\$20	\$2
4030000	3430000	PRIME MOVERS	SG	\$29,455	\$537	\$8,001	\$2,328	\$3,685	\$11,879	\$1,802	\$1,115	\$108
4030000	3430000	PRIME MOVERS	SSGCT	\$1,875	\$32	\$468	\$141	\$220	\$809	\$130	\$66	\$8
	3430000 Total			\$31,330	\$569	\$8,470	\$2,469	\$3,905	\$12,687	\$1,933	\$1,181	\$116
4030000	3440000	GENERATORS	SG	\$4,799	\$87	\$1,304	\$379	\$600	\$1,935	\$294	\$182	\$18
4030000	3440000	GENERATORS	SSGCT	\$580	\$10	\$145	\$44	\$68	\$250	\$40	\$20	\$3
	3440000 Total			\$5,379	\$97	\$1,448	\$423	\$669	\$2,185	\$334	\$202	\$20



Depreciation Expense (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	\$2,366	\$43	\$643	\$187	\$296	\$954	\$145	\$80	\$9
4030000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SSGCT	\$145	\$2	\$36	\$11	\$17	\$62	\$10	\$5	\$1
	3450000 Total			\$2,511	\$46	\$679	\$198	\$313	\$1,017	\$155	\$85	\$9
4030000	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	\$147	\$3	\$40	\$12	\$18	\$59	\$9	\$6	\$1
	3460000 Total			\$147	\$3	\$40	\$12	\$18	\$59	\$9	\$6	\$1
4030000	3502000	LAND RIGHTS	SG	\$830	\$15	\$225	\$66	\$104	\$335	\$51	\$31	\$3
	3502000 Total			\$830	\$15	\$225	\$66	\$104	\$335	\$51	\$31	\$3
4030000	3520000	STRUCTURES & IMPROVEMENTS	SG	\$933	\$17	\$253	\$74	\$117	\$376	\$57	\$35	\$3
	3520000 Total			\$933	\$17	\$253	\$74	\$117	\$376	\$57	\$35	\$3
4030000	3530000	STATION EQUIPMENT	SG	\$15,635	\$285	\$4,247	\$1,236	\$1,956	\$6,305	\$957	\$592	\$57
	3530000 Total			\$15,635	\$285	\$4,247	\$1,236	\$1,956	\$6,305	\$957	\$592	\$57
4030000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	\$1,449	\$26	\$394	\$114	\$181	\$584	\$89	\$55	\$5
	3534000 Total			\$1,449	\$26	\$394	\$114	\$181	\$584	\$89	\$55	\$5
4030000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	\$2,516	\$46	\$684	\$199	\$315	\$1,015	\$154	\$95	\$9
	3537000 Total			\$2,516	\$46	\$684	\$199	\$315	\$1,015	\$154	\$95	\$9
4030000	3540000	TOWERS AND FIXTURES	SG	\$7,477	\$136	\$2,031	\$591	\$935	\$3,015	\$457	\$283	\$27
	3540000 Total			\$7,477	\$136	\$2,031	\$591	\$935	\$3,015	\$457	\$283	\$27
4030000	3550000	POLES AND FIXTURES	SG	\$13,667	\$249	\$3,712	\$1,080	\$1,710	\$5,511	\$836	\$518	\$50
	3550000 Total			\$13,667	\$249	\$3,712	\$1,080	\$1,710	\$5,511	\$836	\$518	\$50
4030000	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	\$14,450	\$263	\$3,925	\$1,142	\$1,808	\$5,827	\$884	\$547	\$53
	3560000 Total			\$14,450	\$263	\$3,925	\$1,142	\$1,808	\$5,827	\$884	\$547	\$53
4030000	3562000	CLEARING AND GRADING	SG	\$384	\$7	\$104	\$30	\$48	\$155	\$24	\$15	\$1
	3562000 Total			\$384	\$7	\$104	\$30	\$48	\$155	\$24	\$15	\$1
4030000	3570000	UNDERGROUND CONDUIT	SG	\$79	\$1	\$21	\$6	\$10	\$32	\$5	\$3	\$0
	3570000 Total			\$79	\$1	\$21	\$6	\$10	\$32	\$5	\$3	\$0
4030000	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	\$149	\$3	\$40	\$12	\$19	\$60	\$9	\$6	\$1
	3580000 Total			\$149	\$3	\$40	\$12	\$19	\$60	\$9	\$6	\$1
4030000	3590000	ROADS AND TRAILS	SG	\$161	\$3	\$44	\$13	\$20	\$65	\$10	\$6	\$1
	3590000 Total			\$161	\$3	\$44	\$13	\$20	\$65	\$10	\$6	\$1
4030000	3602000	LAND RIGHTS	CA	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3602000 Total			\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3602000	LAND RIGHTS	IDU	\$17	\$0	\$0	\$0	\$0	\$0	\$17	\$0	\$0
	3602000 Total			\$17	\$0	\$0	\$0	\$0	\$0	\$17	\$0	\$0
4030000	3602000	LAND RIGHTS	OR	\$59	\$0	\$59	\$0	\$0	\$0	\$0	\$0	\$0
	3602000 Total			\$59	\$0	\$59	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3602000	LAND RIGHTS	UT	\$118	\$0	\$0	\$0	\$0	\$118	\$0	\$0	\$0
	3602000 Total			\$118	\$0	\$0	\$0	\$0	\$118	\$0	\$0	\$0
4030000	3602000	LAND RIGHTS	WA	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
	3602000 Total			\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
4030000	3602000	LAND RIGHTS	WYP	\$34	\$0	\$0	\$0	\$34	\$0	\$0	\$0	\$0
	3602000 Total			\$34	\$0	\$0	\$0	\$34	\$0	\$0	\$0	\$0
4030000	3602000	LAND RIGHTS	WYU	\$24	\$0	\$0	\$0	\$24	\$0	\$0	\$24	\$0
	3602000 Total			\$24	\$0	\$0	\$0	\$24	\$0	\$0	\$24	\$0
	3602000 Total			\$275	\$18	\$59	\$5	\$34	\$118	\$17	\$24	\$0
4030000	3610000	STRUCTURES & IMPROVEMENTS	CA	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3610000 Total			\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3610000	STRUCTURES & IMPROVEMENTS	IDU	\$14	\$0	\$0	\$0	\$0	\$0	\$14	\$0	\$0
	3610000 Total			\$14	\$0	\$0	\$0	\$0	\$0	\$14	\$0	\$0
4030000	3610000	STRUCTURES & IMPROVEMENTS	OR	\$234	\$0	\$234	\$0	\$0	\$0	\$0	\$0	\$0
	3610000 Total			\$234	\$0	\$234	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3610000	STRUCTURES & IMPROVEMENTS	UT	\$484	\$0	\$0	\$0	\$0	\$484	\$0	\$0	\$0
	3610000 Total			\$484	\$0	\$0	\$0	\$0	\$484	\$0	\$0	\$0
4030000	3610000	STRUCTURES & IMPROVEMENTS	WA	\$39	\$0	\$0	\$39	\$0	\$0	\$0	\$0	\$0
	3610000 Total			\$39	\$0	\$0	\$39	\$0	\$0	\$0	\$0	\$0
4030000	3610000	STRUCTURES & IMPROVEMENTS	WYP	\$114	\$0	\$0	\$0	\$114	\$0	\$0	\$0	\$0
	3610000 Total			\$114	\$0	\$0	\$0	\$114	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3610000	STRUCTURES & IMPROVEMENTS	WYU	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$0
	3610000 Total			\$918	\$30	\$234	\$39	\$114	\$484	\$14	\$4	\$0
4030000	3620000	STATION EQUIPMENT	CA	\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3620000	STATION EQUIPMENT	IDU	\$467	\$0	\$0	\$0	\$0	\$0	\$467	\$0	\$0
4030000	3620000	STATION EQUIPMENT	OR	\$3,644	\$0	\$3,644	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3620000	STATION EQUIPMENT	UT	\$6,517	\$0	\$0	\$0	\$0	\$6,517	\$0	\$0	\$0
4030000	3620000	STATION EQUIPMENT	WA	\$949	\$0	\$949	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3620000	STATION EQUIPMENT	WYP	\$1,978	\$0	\$0	\$0	\$1,978	\$0	\$0	\$0	\$0
4030000	3620000	STATION EQUIPMENT	WYU	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$123	\$0
	3620000 Total			\$13,993	\$315	\$3,644	\$949	\$1,978	\$6,517	\$467	\$123	\$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	\$13	\$0	\$0	\$0	\$0	\$0	\$13	\$0	\$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	\$118	\$0	\$118	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	\$453	\$0	\$0	\$0	\$0	\$453	\$0	\$0	\$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	\$36	\$0	\$0	\$36	\$0	\$0	\$0	\$0	\$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	\$107	\$0	\$0	\$0	\$107	\$0	\$0	\$0	\$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
	3627000 Total			\$739	\$12	\$118	\$36	\$107	\$453	\$13	\$1	\$0
4030000	3630000	STORAGE BATTERY EQUIPMENT	UT	\$113	\$0	\$0	\$0	\$0	\$113	\$0	\$0	\$0
4030000	3637000	STORAGE BATTERY EQUIPMENT - SUPRVISORY &	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
	3637000 Total			\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	CA	\$1,970	\$1,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	IDU	\$1,995	\$0	\$0	\$0	\$0	\$0	\$1,995	\$0	\$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	OR	\$12,107	\$0	\$12,107	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	UT	\$9,889	\$0	\$0	\$0	\$0	\$9,889	\$0	\$0	\$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	WA	\$3,806	\$0	\$0	\$3,806	\$0	\$0	\$0	\$0	\$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	WYP	\$2,881	\$0	\$0	\$0	\$2,881	\$0	\$0	\$0	\$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	WYU	\$604	\$0	\$0	\$0	\$0	\$0	\$0	\$604	\$0
	3640000 Total			\$33,252	\$1,970	\$12,107	\$3,806	\$2,881	\$9,889	\$1,995	\$604	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	\$889	\$889	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	\$908	\$0	\$0	\$0	\$0	\$0	\$908	\$0	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	\$6,522	\$0	\$6,522	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	\$5,399	\$0	\$0	\$0	\$0	\$5,399	\$0	\$0	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	\$1,464	\$0	\$0	\$1,464	\$0	\$0	\$0	\$0	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	\$1,953	\$0	\$0	\$0	\$1,953	\$0	\$0	\$0	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$258	\$0
	3650000 Total			\$17,393	\$889	\$6,522	\$1,464	\$1,953	\$5,399	\$908	\$258	\$0
4030000	3652000	CLEARING AND GRADING	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
4030000	3652000	CLEARING AND GRADING	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3652000	CLEARING AND GRADING	UT	\$26	\$0	\$0	\$0	\$0	\$26	\$0	\$0	\$0
4030000	3652000	CLEARING AND GRADING	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3652000 Total			\$28	\$0	\$0	\$0	\$0	\$26	\$2	\$0	\$0
4030000	3660000	UNDERGROUND CONDUIT	CA	\$437	\$437	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3660000	UNDERGROUND CONDUIT	IDU	\$153	\$0	\$0	\$0	\$0	\$0	\$153	\$0	\$0
4030000	3660000	UNDERGROUND CONDUIT	OR	\$2,097	\$0	\$2,097	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3660000	UNDERGROUND CONDUIT	UT	\$3,282	\$0	\$0	\$0	\$0	\$3,282	\$0	\$0	\$0
4030000	3660000	UNDERGROUND CONDUIT	WA	\$435	\$0	\$0	\$435	\$0	\$0	\$0	\$0	\$0
4030000	3660000	UNDERGROUND CONDUIT	WYP	\$328	\$0	\$0	\$0	\$328	\$0	\$0	\$0	\$0
4030000	3660000	UNDERGROUND CONDUIT	WYU	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$111	\$0
	3660000 Total			\$6,843	\$437	\$2,097	\$435	\$328	\$3,282	\$153	\$111	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	\$630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	\$461	\$0	\$0	\$0	\$0	\$0	\$461	\$0	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	\$3,285	\$0	\$3,285	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	\$9,169	\$0	\$0	\$0	\$0	\$9,169	\$0	\$0	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	\$495	\$0	\$0	\$495	\$0	\$0	\$0	\$0	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	\$758	\$0	\$0	\$0	\$758	\$0	\$0	\$0	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	\$455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$455
	3670000 Total			\$15,252	\$630	\$3,285	\$495	\$758	\$9,169	\$461	\$455	\$0
4030000	3680000	LINE TRANSFORMERS	CA	\$1,514	\$1,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3680000	LINE TRANSFORMERS	IDU	\$1,406	\$0	\$0	\$0	\$0	\$0	\$1,406	\$0	\$0
4030000	3680000	LINE TRANSFORMERS	OR	\$9,967	\$0	\$9,967	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3680000	LINE TRANSFORMERS	UT	\$8,183	\$0	\$0	\$0	\$0	\$8,183	\$0	\$0	\$0
4030000	3680000	LINE TRANSFORMERS	WA	\$2,235	\$0	\$0	\$2,235	\$0	\$0	\$0	\$0	\$0
4030000	3680000	LINE TRANSFORMERS	WYP	\$1,899	\$0	\$0	\$0	\$1,899	\$0	\$0	\$0	\$0
4030000	3680000	LINE TRANSFORMERS	WYU	\$282	\$0	\$0	\$0	\$0	\$0	\$0	\$282	\$0
	3680000 Total			\$25,486	\$1,514	\$9,967	\$2,235	\$1,899	\$8,183	\$1,406	\$282	\$0
4030000	3691000	SERVICES - OVERHEAD	CA	\$247	\$247	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3691000	SERVICES - OVERHEAD	IDU	\$124	\$0	\$0	\$0	\$0	\$0	\$124	\$0	\$0
4030000	3691000	SERVICES - OVERHEAD	OR	\$1,241	\$0	\$1,241	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3691000	SERVICES - OVERHEAD	UT	\$1,263	\$0	\$0	\$0	\$0	\$1,263	\$0	\$0	\$0
4030000	3691000	SERVICES - OVERHEAD	WA	\$338	\$0	\$0	\$338	\$0	\$0	\$0	\$0	\$0
4030000	3691000	SERVICES - OVERHEAD	WYP	\$235	\$0	\$0	\$0	\$235	\$0	\$0	\$0	\$0
4030000	3691000	SERVICES - OVERHEAD	WYU	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$37	\$0
	3691000 Total			\$3,485	\$247	\$1,241	\$338	\$235	\$1,263	\$124	\$37	\$0
4030000	3692000	SERVICES - UNDERGROUND	CA	\$349	\$349	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3692000	SERVICES - UNDERGROUND	IDU	\$389	\$0	\$0	\$0	\$0	\$0	\$389	\$0	\$0
4030000	3692000	SERVICES - UNDERGROUND	OR	\$2,581	\$0	\$2,581	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3692000	SERVICES - UNDERGROUND	UT	\$2,410	\$0	\$0	\$0	\$0	\$2,410	\$0	\$0	\$0
4030000	3692000	SERVICES - UNDERGROUND	WA	\$621	\$0	\$0	\$621	\$0	\$0	\$0	\$0	\$0
4030000	3692000	SERVICES - UNDERGROUND	WYP	\$499	\$0	\$0	\$0	\$499	\$0	\$0	\$0	\$0
4030000	3692000	SERVICES - UNDERGROUND	WYU	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$140	\$0
	3692000 Total			\$6,988	\$349	\$2,581	\$621	\$499	\$2,410	\$389	\$140	\$0
4030000	3700000	METERS	CA	\$159	\$159	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3700000	METERS	IDU	\$448	\$0	\$0	\$0	\$0	\$0	\$448	\$0	\$0
4030000	3700000	METERS	OR	\$2,153	\$0	\$2,153	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3700000	METERS	UT	\$2,656	\$0	\$0	\$0	\$0	\$2,656	\$0	\$0	\$0
4030000	3700000	METERS	WA	\$506	\$0	\$0	\$506	\$0	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3700000	METERS	WYP	\$421	\$0	\$0	\$0	\$421	\$0	\$0	\$0	\$0
4030000	3700000	METERS	WYU	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$101	\$0
	3700000 Total			\$6,443	\$159	\$2,153	\$506	\$421	\$2,656	\$448	\$101	\$0
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	CA	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$0
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	OR	\$107	\$0	\$107	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	UT	\$243	\$0	\$0	\$0	\$0	\$243	\$0	\$0	\$0
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	WA	\$19	\$0	\$0	\$19	\$0	\$0	\$0	\$0	\$0
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	\$37	\$0	\$0	\$0	\$37	\$0	\$0	\$0	\$0
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
	3710000 Total			\$438	\$18	\$107	\$19	\$37	\$243	\$7	\$7	\$0
4030000	3720000	LEASED PROP ON CUST PREMISES	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3720000	LEASED PROP ON CUST PREMISES	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
	3720000 Total			\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$30	\$0
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	\$606	\$0	\$606	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	\$1,263	\$0	\$0	\$0	\$0	\$1,263	\$0	\$0	\$0
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	\$116	\$0	\$0	\$116	\$0	\$0	\$0	\$0	\$0
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	\$178	\$0	\$0	\$0	\$178	\$0	\$0	\$0	\$0
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58
	3730000 Total			\$2,282	\$33	\$606	\$116	\$178	\$1,263	\$30	\$58	\$0
4030000	3892000	LAND RIGHTS	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3892000	LAND RIGHTS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3892000	LAND RIGHTS	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3892000	LAND RIGHTS	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3892000	LAND RIGHTS	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3892000 Total			\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	CA	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	CN	\$182	\$5	\$59	\$13	\$12	\$84	\$7	\$2	\$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	IDU	\$219	\$0	\$0	\$0	\$0	\$0	\$219	\$0	\$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	OR	\$449	\$0	\$449	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	SG	\$139	\$3	\$38	\$11	\$17	\$56	\$9	\$5	\$1
4030000	3900000	STRUCTURES AND IMPROVEMENTS	SO	\$1,698	\$42	\$484	\$131	\$193	\$692	\$99	\$52	\$4
4030000	3900000	STRUCTURES AND IMPROVEMENTS	UT	\$818	\$0	\$0	\$0	\$0	\$818	\$0	\$0	\$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	WA	\$411	\$0	\$0	\$411	\$0	\$0	\$0	\$0	\$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	WYP	\$76	\$0	\$0	\$0	\$76	\$0	\$0	\$0	\$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	WYU	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$81	\$0
	3900000 Total			\$4,106	\$83	\$1,030	\$566	\$298	\$1,650	\$334	\$140	\$5
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	\$62	\$2	\$20	\$4	\$4	\$29	\$3	\$1	\$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	\$35	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	\$756	\$19	\$216	\$58	\$86	\$308	\$44	\$23	\$2



Depreciation Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	\$12	\$0	\$0	\$0	\$12	\$0	\$0	\$0	\$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3903000 Total			\$888	\$26	\$272	\$64	\$102	\$350	\$47	\$25	\$2
4030000	3910000	OFFICE FURNITURE	CA	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3910000	OFFICE FURNITURE	CN	\$98	\$3	\$32	\$7	\$7	\$45	\$4	\$1	\$0
4030000	3910000	OFFICE FURNITURE	IDU	\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$0	\$0
4030000	3910000	OFFICE FURNITURE	OR	\$221	\$0	\$221	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3910000	OFFICE FURNITURE	SE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3910000	OFFICE FURNITURE	SG	\$178	\$3	\$48	\$14	\$22	\$72	\$11	\$7	\$1
4030000	3910000	OFFICE FURNITURE	SO	\$1,086	\$27	\$310	\$84	\$123	\$443	\$63	\$33	\$3
4030000	3910000	OFFICE FURNITURE	SSGCH	\$4	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3910000	OFFICE FURNITURE	UT	\$50	\$0	\$0	\$0	\$0	\$50	\$0	\$0	\$0
4030000	3910000	OFFICE FURNITURE	WA	\$44	\$0	\$0	\$44	\$0	\$0	\$0	\$0	\$0
4030000	3910000	OFFICE FURNITURE	WYP	\$74	\$0	\$0	\$0	\$74	\$0	\$0	\$0	\$0
4030000	3910000	OFFICE FURNITURE	WYU	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$0
	3910000 Total			\$1,774	\$36	\$612	\$150	\$226	\$611	\$89	\$45	\$3
4030000	3911000	COMPUTER EQUIPMENT - MAINFRAME	SO	\$762	\$19	\$217	\$59	\$86	\$311	\$44	\$24	\$2
	3911000 Total			\$762	\$19	\$217	\$59	\$86	\$311	\$44	\$24	\$2
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	\$849	\$22	\$275	\$61	\$58	\$390	\$35	\$8	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	\$165	\$0	\$0	\$0	\$0	\$0	\$165	\$0	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	\$467	\$0	\$467	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	\$27	\$0	\$7	\$2	\$4	\$11	\$2	\$1	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	\$338	\$6	\$92	\$27	\$42	\$136	\$21	\$13	\$1
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	\$9,592	\$238	\$2,735	\$742	\$1,088	\$3,913	\$557	\$296	\$24
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SSGCH	\$20	\$0	\$5	\$2	\$2	\$8	\$1	\$1	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SSGCT	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	\$516	\$0	\$0	\$0	\$0	\$516	\$0	\$0	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	\$171	\$0	\$0	\$171	\$0	\$0	\$0	\$0	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	\$410	\$0	\$0	\$0	\$410	\$0	\$0	\$0	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$30	\$0
	3912000 Total			\$12,619	\$300	\$3,581	\$1,004	\$1,604	\$4,974	\$780	\$349	\$25
4030000	3913000	OFFICE EQUIPMENT	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3913000	OFFICE EQUIPMENT	CN	\$12	\$0	\$4	\$1	\$1	\$6	\$1	\$0	\$0
4030000	3913000	OFFICE EQUIPMENT	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3913000	OFFICE EQUIPMENT	OR	\$5	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3913000	OFFICE EQUIPMENT	SG	\$101	\$2	\$28	\$8	\$13	\$41	\$6	\$4	\$0
4030000	3913000	OFFICE EQUIPMENT	SO	\$26	\$1	\$7	\$2	\$3	\$10	\$1	\$1	\$0
4030000	3913000	OFFICE EQUIPMENT	SSGCT	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3913000	OFFICE EQUIPMENT	UT	\$9	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0
4030000	3913000	OFFICE EQUIPMENT	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4030000	3913000	OFFICE EQUIPMENT	WYP	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3913000	OFFICE EQUIPMENT	WYU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3913000 Total			\$160	\$4	\$44	\$12	\$19	\$67	\$9	\$6	\$0
4030000	3923000	TRANSPORTATION EQUIPMENT	SO	\$131	\$3	\$37	\$10	\$15	\$53	\$8	\$4	\$0
	3923000 Total			\$131	\$3	\$37	\$10	\$15	\$53	\$8	\$4	\$0
4030000	3930000	STORES EQUIPMENT	CA	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3930000	STORES EQUIPMENT	IDU	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3930000	STORES EQUIPMENT	OR	\$119	\$0	\$119	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3930000	STORES EQUIPMENT	SG	\$195	\$4	\$53	\$15	\$24	\$79	\$12	\$7	\$1
4030000	3930000	STORES EQUIPMENT	SO	\$28	\$1	\$8	\$2	\$3	\$11	\$2	\$1	\$0
4030000	3930000	STORES EQUIPMENT	SSGCT	\$4	\$0	\$1	\$0	\$0	\$2	\$0	\$0	\$0
4030000	3930000	STORES EQUIPMENT	UT	\$176	\$0	\$0	\$0	\$0	\$176	\$0	\$0	\$0
4030000	3930000	STORES EQUIPMENT	WA	\$21	\$0	\$0	\$21	\$0	\$0	\$0	\$0	\$0
4030000	3930000	STORES EQUIPMENT	WYP	\$49	\$0	\$0	\$0	\$49	\$0	\$0	\$0	\$0
4030000	3930000	STORES EQUIPMENT	WYU	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$17	\$0
	3930000 Total			\$645	\$10	\$181	\$39	\$77	\$268	\$44	\$25	\$1
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	\$26	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$73	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	\$425	\$0	\$425	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	\$1,340	\$24	\$364	\$106	\$168	\$540	\$82	\$51	\$5
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	\$197	\$5	\$56	\$15	\$22	\$80	\$11	\$6	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SSGCH	\$99	\$2	\$28	\$8	\$13	\$39	\$6	\$4	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SSGCT	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	\$604	\$0	\$0	\$0	\$0	\$604	\$0	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	\$100	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	\$169	\$0	\$0	\$0	\$169	\$0	\$0	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$40	\$0
	3940000 Total			\$3,074	\$57	\$874	\$229	\$372	\$1,265	\$172	\$100	\$6
4030000	3950000	LABORATORY EQUIPMENT	CA	\$19	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3950000	LABORATORY EQUIPMENT	IDU	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$71	\$0
4030000	3950000	LABORATORY EQUIPMENT	OR	\$733	\$0	\$733	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3950000	LABORATORY EQUIPMENT	SE	\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
4030000	3950000	LABORATORY EQUIPMENT	SG	\$407	\$7	\$111	\$32	\$32	\$164	\$25	\$15	\$1
4030000	3950000	LABORATORY EQUIPMENT	SO	\$322	\$8	\$92	\$25	\$37	\$131	\$19	\$10	\$1
4030000	3950000	LABORATORY EQUIPMENT	SSGCH	\$13	\$0	\$4	\$1	\$2	\$5	\$1	\$0	\$0
4030000	3950000	LABORATORY EQUIPMENT	SSGCT	\$4	\$0	\$1	\$0	\$0	\$2	\$0	\$0	\$0
4030000	3950000	LABORATORY EQUIPMENT	UT	\$468	\$0	\$0	\$0	\$0	\$468	\$0	\$0	\$0
4030000	3950000	LABORATORY EQUIPMENT	WA	\$118	\$0	\$0	\$118	\$0	\$0	\$0	\$0	\$0
4030000	3950000	LABORATORY EQUIPMENT	WYP	\$228	\$0	\$0	\$0	\$228	\$0	\$0	\$0	\$0
4030000	3950000	LABORATORY EQUIPMENT	WYU	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$52	\$0
	3950000 Total			\$2,440	\$35	\$941	\$177	\$318	\$772	\$116	\$78	\$2
4030000	3970000	COMMUNICATION EQUIPMENT	CA	\$117	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3970000	COMMUNICATION EQUIPMENT	CN	\$212	\$6	\$69	\$15	\$14	\$98	\$9	\$2	\$0
4030000	3970000	COMMUNICATION EQUIPMENT	IDU	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$260	\$0



Depreciation Expense (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3970000	COMMUNICATION EQUIPMENT	OR	\$1,727	\$0	\$1,727	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3970000	COMMUNICATION EQUIPMENT	SE	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
4030000	3970000	COMMUNICATION EQUIPMENT	SG	\$3,630	\$66	\$986	\$287	\$454	\$1,464	\$222	\$137	\$13
4030000	3970000	COMMUNICATION EQUIPMENT	SO	\$2,188	\$54	\$624	\$169	\$248	\$892	\$127	\$68	\$5
4030000	3970000	COMMUNICATION EQUIPMENT	SSGCH	\$36	\$1	\$10	\$3	\$5	\$14	\$2	\$1	\$0
4030000	3970000	COMMUNICATION EQUIPMENT	SSGCT	\$4	\$0	\$1	\$0	\$0	\$2	\$0	\$0	\$0
4030000	3970000	COMMUNICATION EQUIPMENT	UT	\$1,241	\$0	\$0	\$0	\$0	\$1,241	\$0	\$0	\$0
4030000	3970000	COMMUNICATION EQUIPMENT	WA	\$494	\$0	\$0	\$494	\$0	\$0	\$0	\$0	\$0
4030000	3970000	COMMUNICATION EQUIPMENT	WYP	\$776	\$0	\$0	\$0	\$776	\$0	\$0	\$0	\$0
4030000	3970000	COMMUNICATION EQUIPMENT	WYU	\$151	\$0	\$0	\$0	\$0	\$0	\$0	\$151	\$0
	3970000 Total			\$10,839	\$244	\$3,418	\$969	\$1,498	\$3,712	\$620	\$359	\$19
4030000	3972000	MOBILE RADIO EQUIPMENT	CA	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3972000	MOBILE RADIO EQUIPMENT	IDU	\$12	\$0	\$0	\$0	\$0	\$0	\$12	\$0	\$0
4030000	3972000	MOBILE RADIO EQUIPMENT	OR	\$214	\$0	\$214	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3972000	MOBILE RADIO EQUIPMENT	SG	\$63	\$1	\$17	\$5	\$8	\$25	\$4	\$2	\$0
4030000	3972000	MOBILE RADIO EQUIPMENT	SO	\$121	\$3	\$34	\$9	\$14	\$49	\$7	\$4	\$0
4030000	3972000	MOBILE RADIO EQUIPMENT	SSGCH	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3972000	MOBILE RADIO EQUIPMENT	SSGCT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3972000	MOBILE RADIO EQUIPMENT	UT	\$133	\$0	\$0	\$0	\$0	\$133	\$0	\$0	\$0
4030000	3972000	MOBILE RADIO EQUIPMENT	WA	\$32	\$0	\$0	\$32	\$0	\$0	\$0	\$0	\$0
4030000	3972000	MOBILE RADIO EQUIPMENT	WYP	\$39	\$0	\$0	\$0	\$39	\$0	\$0	\$0	\$0
4030000	3972000	MOBILE RADIO EQUIPMENT	WYU	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0
	3972000 Total			\$622	\$7	\$266	\$46	\$61	\$208	\$23	\$9	\$1
4030000	3980000	MISCELLANEOUS EQUIPMENT	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	CN	\$10	\$0	\$3	\$1	\$1	\$5	\$0	\$0	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	OR	\$31	\$0	\$31	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	SG	\$76	\$1	\$21	\$6	\$9	\$31	\$5	\$3	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	SO	\$202	\$5	\$58	\$16	\$23	\$82	\$12	\$6	\$1
4030000	3980000	MISCELLANEOUS EQUIPMENT	SSGCT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	UT	\$17	\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	WA	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	WYP	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	WYU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
	3980000 Total			\$355	\$8	\$112	\$27	\$42	\$135	\$20	\$11	\$1
4030000 Total				\$412,393	\$11,925	\$121,508	\$33,393	\$46,169	\$162,657	\$23,425	\$12,468	\$948
4032000	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	\$32	\$1	\$9	\$3	\$4	\$13	\$2	\$1	\$0
4032000 Total				\$32	\$1	\$9	\$3	\$4	\$13	\$2	\$1	\$0
4033000	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4033000	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4033000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565133 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4034000	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4034000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	565134 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4035000	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	\$857	\$16	\$233	\$68	\$107	\$346	\$52	\$32	\$3
4035000 Total				\$857	\$16	\$233	\$68	\$107	\$346	\$52	\$32	\$3
	565141 Total			\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4037000	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4037000	565201	DEPR - GEN ASSETS NOT CLASSIFIED	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4037000	565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	\$25	\$0	\$7	\$2	\$3	\$10	\$2	\$1	\$0
4037000 Total				\$26	\$1	\$7	\$2	\$3	\$10	\$2	\$1	\$0
	565201 Total			\$26	\$1	\$7	\$2	\$3	\$10	\$2	\$1	\$0
Grand Total				\$413,309	\$11,843	\$121,757	\$33,465	\$46,283	\$163,026	\$23,481	\$12,502	\$951

**B4. AMORTIZATION
EXPENSE**



Amortization Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC	Other
4040000	3020000	FRANCHISES AND CONSENTS	IDU	\$26	\$0	\$0	\$0	\$0	\$0	\$26	\$0	\$0	\$0
4040000	3020000	FRANCHISES AND CONSENTS	SG	\$354	\$6	\$96	\$28	\$44	\$143	\$22	\$13	\$1	\$0
4040000	3020000	FRANCHISES AND CONSENTS	SG-P	\$1,674	\$31	\$455	\$132	\$209	\$875	\$102	\$63	\$6	\$0
4040000	3020000	FRANCHISES AND CONSENTS	SG-U	\$327	\$6	\$89	\$26	\$41	\$132	\$20	\$12	\$1	\$0
4040000	3020000	Total		\$2,381	\$43	\$640	\$186	\$295	\$950	\$170	\$89	\$9	\$0
4040000	3031040	INTANGIBLE PLANT	OR	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3031040	INTANGIBLE PLANT	SG	\$333	\$6	\$91	\$26	\$42	\$134	\$20	\$13	\$1	\$0
4040000	3031040	Total		\$335	\$6	\$92	\$26	\$42	\$134	\$20	\$13	\$1	\$0
4040000	3031050	RWT - ROMS WORK TRACKING	SO	\$190	\$5	\$54	\$15	\$22	\$77	\$11	\$6	\$0	\$0
4040000	3031050	Total		\$190	\$5	\$54	\$15	\$22	\$77	\$11	\$6	\$0	\$0
4040000	3031230	APPR - AUTOMATED FACILITY POINT RECORDS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3031230	Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3031340	BARCODE SYSTEM	SO	\$154	\$4	\$44	\$12	\$17	\$63	\$9	\$5	\$0	\$0
4040000	3031340	Total		\$154	\$4	\$44	\$12	\$17	\$63	\$9	\$5	\$0	\$0
4040000	3031570	KWH HISTORICAL DATA COLLECTION	SO	\$15	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0	\$0
4040000	3031570	Total		\$15	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0	\$0
4040000	3031680	DISTRIBUTION AUTOMATION PILOT	SO	\$888	\$22	\$253	\$69	\$101	\$362	\$52	\$27	\$2	\$0
4040000	3031680	Total		\$888	\$22	\$253	\$69	\$101	\$362	\$52	\$27	\$2	\$0
4040000	3031730	EQUIPMENT TRACKING SYSTEM	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3031730	Total		\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3031760	RECORD CENTER MGMT SOFTWARE	SO	\$22	\$1	\$6	\$2	\$3	\$9	\$1	\$1	\$0	\$0
4040000	3031760	Total		\$22	\$1	\$6	\$2	\$3	\$9	\$1	\$1	\$0	\$0
4040000	3031830	CUSTOMER SERVICE SYSTEM	CN	\$4,486	\$117	\$1,455	\$323	\$305	\$2,064	\$183	\$40	\$0	\$0
4040000	3031830	Total		\$4,486	\$117	\$1,455	\$323	\$305	\$2,064	\$183	\$40	\$0	\$0
4040000	3032030	FRANCHISE TAX SYSTEM	SO	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4040000	3032030	Total		\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4040000	3032040	SAP	SO	\$9,620	\$239	\$2,743	\$744	\$1,091	\$3,924	\$559	\$297	\$24	\$0
4040000	3032040	Total		\$9,620	\$239	\$2,743	\$744	\$1,091	\$3,924	\$559	\$297	\$24	\$0
4040000	3032090	ENERGY COMMODITY SYS SOFTWARE	SO	\$178	\$4	\$51	\$14	\$20	\$72	\$10	\$5	\$0	\$0
4040000	3032090	Total		\$178	\$4	\$51	\$14	\$20	\$72	\$10	\$5	\$0	\$0
4040000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	\$109	\$3	\$31	\$8	\$12	\$45	\$6	\$3	\$0	\$0
4040000	3032220	Total		\$109	\$3	\$31	\$8	\$12	\$45	\$6	\$3	\$0	\$0
4040000	3032240	DISASTER RECOVERY PROJECT	SO	\$13	\$0	\$4	\$1	\$2	\$5	\$1	\$0	\$0	\$0
4040000	3032240	Total		\$13	\$0	\$4	\$1	\$2	\$5	\$1	\$0	\$0	\$0
4040000	3032270	ENTERPRISE DATA WAREHOUSE	SO	\$425	\$11	\$121	\$33	\$48	\$174	\$25	\$13	\$1	\$0
4040000	3032270	Total		\$425	\$11	\$121	\$33	\$48	\$174	\$25	\$13	\$1	\$0
4040000	3032290	EMPLOYEE PERFORMANCE & SALARY SYSTEM	SO	\$191	\$5	\$54	\$15	\$22	\$78	\$11	\$6	\$0	\$0
4040000	3032290	Total		\$191	\$5	\$54	\$15	\$22	\$78	\$11	\$6	\$0	\$0
4040000	3032300	EXPENDITURE PRIORITIZATION TOOL	SO	\$46	\$1	\$13	\$4	\$5	\$19	\$3	\$1	\$0	\$0
4040000	3032300	Total		\$46	\$1	\$13	\$4	\$5	\$19	\$3	\$1	\$0	\$0
4040000	3032310	COMMON WORKSTATION & LOGIN APP	SO	\$292	\$7	\$83	\$23	\$33	\$119	\$17	\$9	\$1	\$0
4040000	3032310	Total		\$292	\$7	\$83	\$23	\$33	\$119	\$17	\$9	\$1	\$0
4040000	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	\$582	\$14	\$166	\$45	\$66	\$237	\$34	\$18	\$1	\$0
4040000	3032330	Total		\$582	\$14	\$166	\$45	\$66	\$237	\$34	\$18	\$1	\$0
4040000	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	\$31	\$1	\$9	\$2	\$4	\$13	\$2	\$1	\$0	\$0
4040000	3032340	Total		\$31	\$1	\$9	\$2	\$4	\$13	\$2	\$1	\$0	\$0
4040000	3032350	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	SO	\$187	\$5	\$53	\$14	\$21	\$76	\$11	\$6	\$0	\$0
4040000	3032350	Total		\$187	\$5	\$53	\$14	\$21	\$76	\$11	\$6	\$0	\$0



Amortization Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4040000	3032360	2002 GRID NET POWER COST MODELING	SO	\$1,152	\$29	\$329	\$89	\$131	\$470	\$67	\$36	\$3	\$0
	3032360 Total			\$1,152	\$29	\$329	\$89	\$131	\$470	\$67	\$36	\$3	\$0
4040000	3032370	RECRUITSOFT APPLICANT TRACKING SYS INTER	SO	\$45	\$1	\$13	\$4	\$5	\$19	\$3	\$1	\$0	\$0
	3032370 Total			\$45	\$1	\$13	\$4	\$5	\$19	\$3	\$1	\$0	\$0
4040000	3032380	HR- BENEFITS OPEN ENROLLMENT ONLINE	SO	\$69	\$2	\$20	\$5	\$8	\$28	\$4	\$2	\$0	\$0
	3032380 Total			\$69	\$2	\$20	\$5	\$8	\$28	\$4	\$2	\$0	\$0
4040000	3032390	INTEGRATED COST MGT STRUCTURE	SO	\$57	\$1	\$16	\$4	\$6	\$23	\$3	\$2	\$0	\$0
	3032390 Total			\$57	\$1	\$16	\$4	\$6	\$23	\$3	\$2	\$0	\$0
4040000	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	\$499	\$12	\$142	\$39	\$57	\$204	\$29	\$15	\$1	\$0
	3032400 Total			\$499	\$12	\$142	\$39	\$57	\$204	\$29	\$15	\$1	\$0
4040000	3032410	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	SO	\$21	\$1	\$6	\$2	\$2	\$9	\$1	\$1	\$0	\$0
	3032410 Total			\$21	\$1	\$6	\$2	\$2	\$9	\$1	\$1	\$0	\$0
4040000	3032430	KEY PERFORMANCE INDICATOR DASHBOARD	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3032430 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3032440	FINANCIAL FORECAST INTEGRATION	SO	\$75	\$2	\$21	\$6	\$9	\$31	\$4	\$2	\$0	\$0
	3032440 Total			\$75	\$2	\$21	\$6	\$9	\$31	\$4	\$2	\$0	\$0
4040000	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	\$600	\$15	\$171	\$46	\$68	\$245	\$35	\$19	\$2	\$0
	3032450 Total			\$600	\$15	\$171	\$46	\$68	\$245	\$35	\$19	\$2	\$0
4040000	3032460	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	SO	\$87	\$2	\$25	\$7	\$10	\$36	\$5	\$3	\$0	\$0
	3032460 Total			\$87	\$2	\$25	\$7	\$10	\$36	\$5	\$3	\$0	\$0
4040000	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	\$380	\$10	\$123	\$27	\$26	\$175	\$15	\$3	\$0	\$0
	3032480 Total			\$380	\$10	\$123	\$27	\$26	\$175	\$15	\$3	\$0	\$0
4040000	3032510	OPERATIONS MAPPING SYSTEM	SO	\$45	\$1	\$13	\$4	\$5	\$19	\$3	\$1	\$0	\$0
	3032510 Total			\$45	\$1	\$13	\$4	\$5	\$19	\$3	\$1	\$0	\$0
4040000	3032520	OPERATIONS VISUALIZATION SYSTEM	SO	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
	3032520 Total			\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4040000	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	\$359	\$9	\$102	\$28	\$41	\$147	\$21	\$11	\$1	\$0
	3032530 Total			\$359	\$9	\$102	\$28	\$41	\$147	\$21	\$11	\$1	\$0
4040000	3032560	POWER TAX	SO	\$146	\$4	\$42	\$11	\$17	\$60	\$8	\$5	\$0	\$0
	3032560 Total			\$146	\$4	\$42	\$11	\$17	\$60	\$8	\$5	\$0	\$0
4040000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	\$340	\$8	\$97	\$26	\$39	\$139	\$20	\$10	\$1	\$0
	3032590 Total			\$340	\$8	\$97	\$26	\$39	\$139	\$20	\$10	\$1	\$0
4040000	3032600	SINGLE PERSON SCHEDULING	SO	\$1,236	\$31	\$352	\$96	\$140	\$504	\$72	\$38	\$3	\$0
	3032600 Total			\$1,236	\$31	\$352	\$96	\$140	\$504	\$72	\$38	\$3	\$0
4040000	3032610	INTRANET SEARCH ENGINE	SO	\$8	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0	\$0
	3032610 Total			\$8	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0	\$0
4040000	3032620	SHORT TERM ESTIMATING MODEL - FY03 S/E	SO	\$70	\$2	\$20	\$5	\$8	\$29	\$4	\$2	\$0	\$0
	3032620 Total			\$70	\$2	\$20	\$5	\$8	\$29	\$4	\$2	\$0	\$0
4040000	3032640	TIBCO SOFTWARE	SO	\$228	\$6	\$65	\$18	\$26	\$93	\$13	\$7	\$1	\$0
	3032640 Total			\$228	\$6	\$65	\$18	\$26	\$93	\$13	\$7	\$1	\$0
4040000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	\$262	\$7	\$75	\$20	\$30	\$107	\$15	\$8	\$1	\$0
	3032670 Total			\$262	\$7	\$75	\$20	\$30	\$107	\$15	\$8	\$1	\$0
4040000	3032680	TRANSMISSION WHOLESALER BILLING SYSTEM	SG	\$408	\$7	\$111	\$32	\$51	\$164	\$25	\$15	\$1	\$0
	3032680 Total			\$408	\$7	\$111	\$32	\$51	\$164	\$25	\$15	\$1	\$0
4040000	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	\$346	\$9	\$99	\$27	\$39	\$141	\$20	\$11	\$1	\$0
	3032690 Total			\$346	\$9	\$99	\$27	\$39	\$141	\$20	\$11	\$1	\$0
4040000	3032700	NONUNITIZED UNIX SECURITY INITIATIVE	SO	\$111	\$3	\$32	\$9	\$13	\$45	\$6	\$3	\$0	\$0
	3032700 Total			\$111	\$3	\$32	\$9	\$13	\$45	\$6	\$3	\$0	\$0
	3032700 Total			\$111	\$3	\$32	\$9	\$13	\$45	\$6	\$3	\$0	\$0



Amortization Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4040000	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	\$6	\$0	\$2	\$0	\$1	\$2	\$0	\$0	\$0	\$0
	3032710 Total			\$6	\$0	\$2	\$0	\$1	\$2	\$0	\$0	\$0	\$0
4040000	3032720	MACE - MAPPING & CONNECTIVITY ENABLER	SO	\$30	\$1	\$8	\$2	\$3	\$12	\$2	\$1	\$0	\$0
	3032720 Total			\$30	\$1	\$8	\$2	\$3	\$12	\$2	\$1	\$0	\$0
4040000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	\$694	\$13	\$188	\$55	\$87	\$280	\$42	\$26	\$3	\$0
	3032730 Total			\$694	\$13	\$188	\$55	\$87	\$280	\$42	\$26	\$3	\$0
4040000	3032750	EAGLE POINT HYDRO ASSETS	SG	\$94	\$2	\$26	\$7	\$12	\$38	\$6	\$4	\$0	\$0
	3032750 Total			\$94	\$2	\$26	\$7	\$12	\$38	\$6	\$4	\$0	\$0
4040000	3032760	SWIFT 2 IMPROVEMENTS	SG	\$575	\$10	\$156	\$45	\$72	\$232	\$35	\$22	\$2	\$0
	3032760 Total			\$575	\$10	\$156	\$45	\$72	\$232	\$35	\$22	\$2	\$0
4040000	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3032770 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
	3032780 Total			\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4040000	3032810	COMPUTER BASED TRAINING (CBT)	SO	\$100	\$2	\$28	\$8	\$11	\$41	\$6	\$3	\$0	\$0
	3032810 Total			\$100	\$2	\$28	\$8	\$11	\$41	\$6	\$3	\$0	\$0
4040000	3032820	2003 CCO OPEX MACHINE SOFTWARE	SO	\$55	\$1	\$16	\$4	\$6	\$23	\$3	\$2	\$0	\$0
	3032820 Total			\$55	\$1	\$16	\$4	\$6	\$23	\$3	\$2	\$0	\$0
4040000	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	\$429	\$11	\$122	\$33	\$49	\$175	\$25	\$13	\$1	\$0
	3032830 Total			\$429	\$11	\$122	\$33	\$49	\$175	\$25	\$13	\$1	\$0
4040000	3032860	WEB SOFTWARE	SO	\$271	\$7	\$77	\$21	\$31	\$110	\$16	\$8	\$1	\$0
	3032860 Total			\$271	\$7	\$77	\$21	\$31	\$110	\$16	\$8	\$1	\$0
4040000	3032870	COORDINATED OUTAGE MGMT PLAN & SCH SYS	SO	\$79	\$2	\$23	\$6	\$9	\$32	\$5	\$2	\$0	\$0
	3032870 Total			\$79	\$2	\$23	\$6	\$9	\$32	\$5	\$2	\$0	\$0
4040000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	\$11	\$0	\$3	\$1	\$1	\$5	\$1	\$0	\$0	\$0
	3032900 Total			\$11	\$0	\$3	\$1	\$1	\$5	\$1	\$0	\$0	\$0
4040000	3032970	BULK LOAD DATA TOOL	SO	\$192	\$5	\$55	\$15	\$22	\$79	\$11	\$6	\$0	\$0
	3032970 Total			\$192	\$5	\$55	\$15	\$22	\$79	\$11	\$6	\$0	\$0
4040000	3032980	HAYDEN - VIBRATION SOFTWARE	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3032980 Total			\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	\$715	\$18	\$204	\$55	\$81	\$291	\$41	\$22	\$2	\$0
	3032990 Total			\$715	\$18	\$204	\$55	\$81	\$291	\$41	\$22	\$2	\$0
4040000	3033010	ORACLE 8i DATABASE UPGRADE	SO	\$169	\$4	\$48	\$13	\$19	\$69	\$10	\$5	\$0	\$0
	3033010 Total			\$169	\$4	\$48	\$13	\$19	\$69	\$10	\$5	\$0	\$0
4040000	3033020	RCD A REGULATION DISCOVERY TOOL	SO	\$128	\$3	\$36	\$10	\$15	\$52	\$7	\$4	\$0	\$0
	3033020 Total			\$128	\$3	\$36	\$10	\$15	\$52	\$7	\$4	\$0	\$0
4040000	3033040	AWAIR-AUTOMATED WORKER ACCIDENT/INCIDENT	SO	\$111	\$3	\$32	\$9	\$13	\$45	\$6	\$3	\$0	\$0
	3033040 Total			\$111	\$3	\$32	\$9	\$13	\$45	\$6	\$3	\$0	\$0
4040000	3033050	PI2PI SCHOOL PI TO RANGER PI INTERFACE	SO	\$121	\$3	\$35	\$9	\$14	\$49	\$7	\$4	\$0	\$0
	3033050 Total			\$121	\$3	\$35	\$9	\$14	\$49	\$7	\$4	\$0	\$0
4040000	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	\$191	\$3	\$52	\$15	\$24	\$77	\$12	\$7	\$1	\$0
	3033090 Total			\$191	\$3	\$52	\$15	\$24	\$77	\$12	\$7	\$1	\$0
4040000	3033110	CTHASIC&T HEDGE ACTG/ACTG STANDARDS INTE	SO	\$52	\$1	\$15	\$4	\$6	\$21	\$3	\$2	\$0	\$0
	3033110 Total			\$52	\$1	\$15	\$4	\$6	\$21	\$3	\$2	\$0	\$0
4040000	3033120	RANGER EMS/SCADA SYSTEM	SO	\$3,716	\$92	\$1,059	\$287	\$421	\$1,516	\$216	\$115	\$9	\$0
	3033120 Total			\$3,716	\$92	\$1,059	\$287	\$421	\$1,516	\$216	\$115	\$9	\$0
4040000	3033160	Axios Systems Assyst	SO	\$162	\$4	\$46	\$13	\$18	\$66	\$9	\$5	\$0	\$0
	3033160 Total			\$162	\$4	\$46	\$13	\$18	\$66	\$9	\$5	\$0	\$0



Amortization Expense (Actuals)

Twelve Months Ending - June 2008
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 (Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC	Other
4040000	3033170	GTX VERSION 7 SOFTWARE	CN	\$287	\$8	\$93	\$21	\$19	\$132	\$12	\$3	\$0	\$0
	3033170 Total			\$287	\$8	\$93	\$21	\$19	\$132	\$12	\$3	\$0	\$0
4040000	3033180	HPOV - HP Overview Software	SO	\$161	\$4	\$46	\$12	\$18	\$66	\$9	\$5	\$0	\$0
	3033180 Total			\$161	\$4	\$46	\$12	\$18	\$66	\$9	\$5	\$0	\$0
4040000	3033190	ITRON METER READING SOFTWARE	CN	\$51	\$1	\$16	\$4	\$3	\$23	\$2	\$0	\$0	\$0
	3033190 Total			\$51	\$1	\$16	\$4	\$3	\$23	\$2	\$0	\$0	\$0
4040000	3034900	MISC - MISCELLANEOUS	CN	\$24	\$1	\$8	\$2	\$2	\$11	\$1	\$0	\$0	\$0
4040000	3034900	MISC - MISCELLANEOUS	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3034900	MISC - MISCELLANEOUS	OR	\$10	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3034900	MISC - MISCELLANEOUS	SE	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0	\$0
4040000	3034900	MISC - MISCELLANEOUS	SG	\$4,055	\$74	\$1,101	\$320	\$507	\$1,635	\$248	\$154	\$15	\$0
4040000	3034900	MISC - MISCELLANEOUS	SG-P	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0	\$0
4040000	3034900	MISC - MISCELLANEOUS	SO	\$321	\$8	\$92	\$25	\$36	\$131	\$19	\$10	\$1	\$0
4040000	3034900	MISC - MISCELLANEOUS	SSGCH	\$9	\$0	\$3	\$1	\$1	\$4	\$1	\$0	\$0	\$0
4040000	3034900	MISC - MISCELLANEOUS	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
4040000	3034900	MISC - MISCELLANEOUS	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3034900	MISC - MISCELLANEOUS	WYP	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0
	3034900 Total			\$4,444	\$83	\$1,216	\$349	\$558	\$1,788	\$268	\$164	\$16	\$0
4040000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4040000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0	\$0
	3316000 Total			\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0	\$0
4040000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	\$34	\$1	\$9	\$3	\$4	\$14	\$2	\$1	\$0	\$0
	3326000 Total			\$34	\$1	\$9	\$3	\$4	\$14	\$2	\$1	\$0	\$0
4040000	3416000	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	SSGCT	\$33	\$1	\$8	\$2	\$4	\$14	\$2	\$1	\$0	\$0
	3416000 Total			\$33	\$1	\$8	\$2	\$4	\$14	\$2	\$1	\$0	\$0
4040000	3436000	PRIME MOVERS, LEASEHOLD IMPROVEMENTS-OTH	SSGCT	\$230	\$4	\$57	\$17	\$27	\$99	\$16	\$8	\$1	\$0
	3436000 Total			\$230	\$4	\$57	\$17	\$27	\$99	\$16	\$8	\$1	\$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	\$245	\$6	\$80	\$18	\$17	\$113	\$10	\$2	\$0	\$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	\$839	\$0	\$839	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	\$1,730	\$43	\$493	\$134	\$196	\$706	\$100	\$53	\$4	\$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	\$67	\$0	\$0	\$67	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	\$336	\$0	\$0	\$0	\$336	\$0	\$0	\$0	\$0	\$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3901000 Total			\$3,238	\$68	\$1,412	\$218	\$549	\$820	\$110	\$67	\$4	\$0
4061000	566920	AMORT ELEC PLANT ACQ ADJ	SG	\$43,086	\$1,002	\$12,846	\$3,282	\$4,938	\$17,295	\$2,387	\$1,233	\$102	\$0
	566920 Total			\$43,086	\$1,002	\$12,846	\$3,282	\$4,938	\$17,295	\$2,387	\$1,233	\$102	\$0
4070000	566930	AMORTIZATION OF UNREC PLNT-POWERDALE	SG-P	\$5,479	\$100	\$1,488	\$433	\$686	\$2,210	\$335	\$207	\$20	\$0
	566930 Total			\$5,479	\$100	\$1,488	\$433	\$686	\$2,210	\$335	\$207	\$20	\$0
4071500	566941	AMORT OF UNREC PLANT - TROJAN	OR	\$2,321	\$42	\$631	\$183	\$290	\$936	\$142	\$68	\$9	\$0
4071500	566941	AMORT OF UNREC PLANT - TROJAN	TROJP	\$2,321	\$42	\$631	\$183	\$290	\$936	\$142	\$68	\$9	\$0
4071500	566941	AMORT OF UNREC PLANT - TROJAN	WA	\$ (68)	\$0	\$ (68)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	566941 Total			\$2,014	\$36	\$543	\$158	\$257	\$811	\$124	\$78	\$7	\$0
4071500	566941	AMORT OF UNREC PLANT - TROJAN	WA	\$ (276)	\$0	\$0	\$ (276)	\$0	\$0	\$0	\$0	\$0	\$0
	566941 Total			\$1,670	\$36	\$475	\$(118)	\$257	\$811	\$124	\$78	\$7	\$0
	566941 Total			\$1,670	\$36	\$475	\$(118)	\$257	\$811	\$124	\$78	\$7	\$0



Amortization Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4073000	566940	AMORT OF REG ASSETS - DEBITS	SG	\$333	\$6	\$90	\$26	\$42	\$134	\$20	\$13	\$1	\$0
	566940 Total			\$333	\$6	\$90	\$26	\$42	\$134	\$20	\$13	\$1	\$0
4073000	566950	AMORT OF SB1149 REGUL ASSETS	OTHER	\$9,916	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,583
4073000 Total	566950 Total			\$9,916	\$6	\$90	\$26	\$42	\$134	\$20	\$13	\$1	\$9,583
Grand Total				\$62,473	\$1,187	\$15,531	\$3,807	\$6,212	\$21,386	\$3,008	\$1,620	\$139	\$9,583

B5. TAXES OTHER
THAN INCOME



Taxes Other Than Income (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4081000	583150	LAND TAX	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	583150 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081000	583750	SALES AND USE TAX	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	583750 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081000	584960	Taxes Other Non-Income - Credit	SO	\$(334)	\$(8)	\$(95)	\$(26)	\$(38)	\$(136)	\$(19)	\$(10)	\$(1)
	584960 Total			\$(334)	\$(8)	\$(95)	\$(26)	\$(38)	\$(136)	\$(19)	\$(10)	\$(1)
4081200	580800	MISC. TAXES - PAYROLL RELATED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	580800 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081500	579000	PROPERTY TAX	GPS	\$71,894	\$1,784	\$20,498	\$5,560	\$8,153	\$29,327	\$4,174	\$2,218	\$180
	579000 Total			\$71,894	\$1,784	\$20,498	\$5,560	\$8,153	\$29,327	\$4,174	\$2,218	\$180
4081800	578000	FRANCHISE & OCCUPATION TAXES	CA	\$1,061	\$1,061	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081800	578000	FRANCHISE & OCCUPATION TAXES	OR	\$21,662	\$0	\$21,662	\$0	\$0	\$0	\$0	\$0	\$0
4081800	578000	FRANCHISE & OCCUPATION TAXES	WYP	\$1,292	\$0	\$0	\$0	\$1,292	\$0	\$0	\$0	\$0
	578000 Total			\$24,015	\$1,061	\$21,662	\$0	\$1,292	\$0	\$0	\$0	\$0
4081990	583260	PUBLIC UTILITY TAX	SO	\$9,110	\$226	\$2,597	\$704	\$1,033	\$3,716	\$529	\$281	\$23
	583260 Total			\$9,110	\$226	\$2,597	\$704	\$1,033	\$3,716	\$529	\$281	\$23
4081990	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	\$571	\$0	\$571	\$0	\$0	\$0	\$0	\$0	\$0
	583261 Total			\$571	\$0	\$571	\$0	\$0	\$0	\$0	\$0	\$0
4081990	583262	NAVAJO BUSINESS ACTIVITY TAX	UT	\$8	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0
	583262 Total			\$8	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0
4081990	583263	MONTANA ENERGY TAX	SE	\$239	\$4	\$62	\$18	\$34	\$96	\$15	\$11	\$1
	583263 Total			\$239	\$4	\$62	\$18	\$34	\$96	\$15	\$11	\$1
4081990	583264	WASHINGTON GROSS REVENUE TAX - RETAILING	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	583264 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081990	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	\$9	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0
	583265 Total			\$9	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0
4081990	583266	IDAHO KILOWATT HOUR TAX	SE	\$16	\$0	\$4	\$1	\$2	\$6	\$1	\$1	\$0
	583266 Total			\$16	\$0	\$4	\$1	\$2	\$6	\$1	\$1	\$0
4081990	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	\$35	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0
	583267 Total			\$35	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0
4081990	583269	MONTANA WHOLESale ENERGY TAX	SE	\$170	\$3	\$44	\$13	\$24	\$68	\$11	\$7	\$1
	583269 Total			\$170	\$3	\$44	\$13	\$24	\$68	\$11	\$7	\$1
4081990	583800	MISCELLANEOUS TAXES	UT	\$72	\$0	\$0	\$0	\$0	\$72	\$0	\$0	\$0
	583800 Total			\$72	\$0	\$0	\$0	\$0	\$72	\$0	\$0	\$0
4081990	584100	GOVERNMENT ROYALTIES	SE	\$317	\$5	\$82	\$24	\$45	\$126	\$20	\$14	\$1
	584100 Total			\$317	\$5	\$82	\$24	\$45	\$126	\$20	\$14	\$1
	Grand Total			\$106,123	\$3,075	\$45,425	\$6,303	\$10,580	\$33,283	\$4,730	\$2,522	\$205

**B6. FEDERAL
INCOME TAXES**



Schedule M (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
SCHMAP	105105	30% Capitalized labor costs for PowerTax	\$2,891	\$74	\$853	\$231	\$339	\$1,220	\$174	\$92	\$7	\$0	\$0
SCHMAP	120150	Mandatory Redeem Prd Ssk-FAS150	\$1,060	\$25	\$294	\$80	\$120	\$446	\$61	\$32	\$3	\$0	\$0
SCHMAP	130100	Non - Deductible Expenses	\$567	\$14	\$162	\$44	\$64	\$231	\$33	\$17	\$1	\$0	\$0
SCHMAP	130400	PMINon-deductible Exp	\$33	\$1	\$8	\$2	\$5	\$13	\$2	\$1	\$0	\$0	\$0
SCHMAP	130550	MEHC Insurance Services-Premium	\$10,365	\$257	\$2,955	\$602	\$1,175	\$4,228	\$602	\$320	\$26	\$0	\$0
SCHMAP	130700	Mining Reserve Training Credit Addback	\$29	\$0	\$7	\$2	\$11	\$11	\$2	\$1	\$0	\$0	\$0
SCHMAP	140100	Deferred Revenue SRC	\$119	\$2	\$32	\$9	\$15	\$48	\$7	\$5	\$0	\$0	\$0
SCHMAP	505500	Interest Accrual on FIT cash basis	\$464	\$12	\$132	\$36	\$53	\$189	\$27	\$14	\$1	\$0	\$0
SCHMAP	610106	PMIFuel Tax Cr.	\$26	\$0	\$7	\$2	\$4	\$10	\$2	\$1	\$0	\$0	\$0
SCHMAP	920145	PMI Mining Reserve Training Credit Addbac	\$18	\$0	\$5	\$1	\$3	\$7	\$1	\$1	\$0	\$0	\$0
SCHMAP Total			\$15,671	\$386	\$4,455	\$1,210	\$1,781	\$6,405	\$910	\$485	\$40	\$0	\$0
SCHMAT	105100	Capitalized Labor Costs	\$2,823	\$70	\$805	\$218	\$320	\$1,151	\$164	\$87	\$7	\$0	\$0
SCHMAT	105120	Book Depreciation	\$511,556	\$15,485	\$148,711	\$41,384	\$57,879	\$202,404	\$28,878	\$15,602	\$1,214	\$0	\$0
SCHMAT	105121	PMIBook Depreciation	\$20,372	\$342	\$5,249	\$1,523	\$2,865	\$8,136	\$1,281	\$895	\$81	\$0	\$0
SCHMAT	105130	CIAC	\$69,836	\$2,523	\$20,073	\$4,531	\$5,659	\$32,961	\$3,202	\$887	\$0	\$0	\$0
SCHMAT	105137	Auto Depreciation	\$2,036	\$51	\$580	\$157	\$231	\$830	\$118	\$63	\$5	\$0	\$0
SCHMAT	105140	Highway relocation	\$29,269	\$1,058	\$8,413	\$1,899	\$2,372	\$13,814	\$1,342	\$372	\$0	\$0	\$0
SCHMAT	105142	Avoided Costs	\$69,268	\$1,620	\$19,204	\$5,210	\$7,813	\$29,161	\$3,962	\$2,122	\$177	\$0	\$0
SCHMAT	105145	Acquisition Adjustment Amort	\$(2,372)	\$(45)	\$(644)	\$(187)	\$(297)	\$(957)	\$(145)	\$(60)	\$(19)	\$0	\$0
SCHMAT	105152	Gain / (Loss) on Prop. Disposition	\$7,271	\$180	\$2,073	\$562	\$2,966	\$422	\$224	\$24	\$8	\$0	\$0
SCHMAT	105180	Steam Rts Blundell Geothml Bk Depr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105470	Book Gain/Loss on Land Sales	\$3,528	\$88	\$1,006	\$273	\$400	\$1,439	\$205	\$109	\$9	\$0	\$0
SCHMAT	110100	Book Cost Depletion	\$2,273	\$38	\$586	\$170	\$320	\$908	\$143	\$100	\$9	\$0	\$0
SCHMAT	110105	SRC Book Depletion step up basis adj	\$156	\$3	\$42	\$12	\$20	\$63	\$10	\$6	\$1	\$0	\$0
SCHMAT	1101051	SRC Book Cost Depletion	\$216	\$4	\$59	\$17	\$27	\$87	\$13	\$8	\$1	\$0	\$0
SCHMAT	120205	Trapper Mining Stock Basis	\$256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$256	\$0
SCHMAT	140030	Distribution O&M Amort or Writeoff	\$45	\$2	\$13	\$3	\$4	\$21	\$2	\$1	\$0	\$0	\$0
SCHMAT	205411	PMI Sec 263A Adjustment	\$532	\$9	\$137	\$40	\$75	\$213	\$33	\$23	\$2	\$0	\$0
SCHMAT	210000	Prepaid Insurance, IBEW 157 contingency re	\$182	\$14	\$52	\$14	\$21	\$74	\$11	\$6	\$0	\$0	\$0
SCHMAT	210200	Prepaid Taxes-property taxes	\$1,401	\$95	\$399	\$108	\$159	\$571	\$81	\$43	\$4	\$0	\$0
SCHMAT	310102	IGC Book Depreciation	\$545	\$10	\$148	\$43	\$68	\$220	\$33	\$21	\$2	\$0	\$0
SCHMAT	320115	Misc - Reg Assets/Reg Liab-Total	\$21,922	\$544	\$6,250	\$1,695	\$2,486	\$8,942	\$1,273	\$676	\$55	\$0	\$0
SCHMAT	3201151	Misc - Reg Liab	\$410	\$10	\$117	\$32	\$47	\$167	\$24	\$13	\$1	\$0	\$0
SCHMAT	320130	May 2000 Transition Plan Costs-ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320140	May 2000 Transition Plan Costs-OR	\$3,892	\$0	\$3,892	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320150	May 2000 Transition Plan Costs-UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320160	May 2000 Transition Plan Costs-WYE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320170	May 2000 Transition Plan Costs-WYW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320180	Y2K Expense-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320220	Glenrock Excluding Reclamation-UT rate o	\$1,302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320230	FAS 87/88 Writeoff-UT rate order	\$3,159	\$0	\$0	\$0	\$0	\$3,159	\$0	\$0	\$0	\$0	\$0
SCHMAT	320240	98/99 Early Retirement-OR Reg Asset	\$3,677	\$0	\$3,677	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320250	WA state Transition Costs-WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415110	Def Reg Asset-Transmission Svc Deposit	\$11,524	\$210	\$3,130	\$911	\$1,442	\$4,647	\$705	\$436	\$42	\$0	\$0
SCHMAT	415120	Def Reg Asset-Footle Creek Contract	\$4,852	\$120	\$1,383	\$375	\$550	\$1,979	\$282	\$150	\$12	\$0	\$0
SCHMAT	415300	Environmental Cleanup Accrual	\$100	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415500	Cholla Pit Transact Costs-APS Amort	\$939	\$17	\$256	\$74	\$118	\$380	\$58	\$36	\$0	\$0	\$0
SCHMAT	415510	WA Disallowed Colstrip #3 Write-off	\$52	\$0	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415555	WY PCAM Def Net Power Costs	\$1,673	\$0	\$0	\$0	\$1,673	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415570	Trail Mountain Mine Closure	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415580	Trail Mountain Unrecovered Inventory	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415640	IDAI Costs-Direct Access-CA	\$333	\$333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415650	SB 1149-Related Reg Assets-OR	\$8,017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,017	\$0
SCHMAT	415680	OR Deferred Invenior Funding Grants	\$269	\$0	\$269	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415700	Reg Liability BPA balancing accounts-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415801	Contra RTO Grid West N/R Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415803	WA RTO Grid West N/R w/o	\$47	\$0	\$0	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415805	ID RTO Grid West N/R	\$27	\$0	\$0	\$0	\$0	\$0	\$27	\$0	\$0	\$0	\$0



Schedule M (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PP	Utah	Idaho	Wy-JPL	FERC	Other	Nutrl
SCHMAT	415850	POWERDALE DECOMM COSTS	\$7,964	\$145	\$2,163	\$629	\$986	\$3,212	\$487	\$302	\$29	\$0	\$0
SCHMAT	415900	OR SB 408 Recovery	\$2,092	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,092	\$0
SCHMAT	425110	Tenant Lease Allow-PSU Calif Cntr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425205	Misc Def Dr-Prop Damage Repairs	\$28	\$1	\$8	\$2	\$3	\$12	\$2	\$1	\$0	\$0	\$0
SCHMAT	425215	Unearned Joint Use Pole Contact Revenue	\$57	\$2	\$16	\$4	\$5	\$27	\$3	\$1	\$0	\$0	\$0
SCHMAT	425250	TGS Buyout-SG	\$15	\$0	\$4	\$1	\$2	\$6	\$1	\$1	\$0	\$0	\$0
SCHMAT	425260	Lakeview Buyout-SG	\$43	\$1	\$12	\$3	\$5	\$17	\$3	\$2	\$0	\$0	\$0
SCHMAT	425280	Joseph Settlement-SG	\$137	\$3	\$37	\$11	\$17	\$55	\$8	\$5	\$1	\$0	\$0
SCHMAT	425295	BPA Conservation Rate Credit	\$828	\$15	\$225	\$65	\$104	\$334	\$51	\$31	\$3	\$0	\$0
SCHMAT	425360	Hermiston Swap	\$263	\$5	\$72	\$21	\$33	\$106	\$16	\$10	\$1	\$0	\$0
SCHMAT	425700	Trojan Special Assessment -DOE-IRS	\$505	\$13	\$144	\$39	\$57	\$206	\$29	\$16	\$1	\$0	\$0
SCHMAT	430100	Customer Service / Weatherization	\$417	\$7	\$107	\$31	\$59	\$167	\$26	\$18	\$2	\$0	\$0
SCHMAT	505115	Energy West Accrued Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505125	Sales & Use Tax Accrual	\$569	\$10	\$153	\$44	\$63	\$237	\$37	\$26	\$2	\$0	\$0
SCHMAT	505140	PMI Accrued Royalties	\$1,005	\$25	\$287	\$78	\$114	\$410	\$58	\$31	\$3	\$0	\$0
SCHMAT	505150	Purchase Card Trains Provision	\$6,601	\$120	\$1,793	\$522	\$626	\$2,662	\$404	\$250	\$24	\$0	\$0
SCHMAT	505170	Misc Current & Accrued Liability-SO	\$107	\$2	\$27	\$8	\$15	\$43	\$7	\$5	\$0	\$0	\$0
SCHMAT	505510	West Valley Contract Termination Fee Acc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505600	PMI Vacation Bonus Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505700	Sick Leave Vacation & Personal Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	605100	Accrued Retention Bonus	\$1,533	\$28	\$412	\$120	\$196	\$617	\$94	\$60	\$6	\$0	\$0
SCHMAT	605120	Trojan Decommissioning Costs	\$505	\$9	\$137	\$40	\$63	\$204	\$31	\$19	\$2	\$0	\$0
SCHMAT	605121	IGC Bk Amort Abandoned Proj Lease Rights	\$21	\$0	\$6	\$2	\$3	\$8	\$1	\$1	\$0	\$0	\$0
SCHMAT	605170	IGC Bk Amort Abandoned Proj Lease Rental	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610111	Reverse Accrued Final Reclamation	\$3,840	\$64	\$989	\$287	\$540	\$1,534	\$241	\$169	\$15	\$0	\$0
SCHMAT	610120	PMIBCC Gain/Loss on Assets Disposed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610130	Trait Mountain_OR OTHER	\$379	\$0	\$379	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610135	781 Shopping Incentive_OR	\$1,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,185	\$0
SCHMAT	610140	SB1149 Costs_OR OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610142	Oregon Rate Refund	\$156	\$0	\$0	\$0	\$0	\$156	\$0	\$0	\$0	\$0	\$0
SCHMAT	610143	Reg Liability - UT Home Energy Lifeline	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610145	Reg Liability - WA Low Energy Program	\$49	\$0	\$0	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705190	Reg Liab-OR Balance Consol	\$14	\$0	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705200	Oregon Share of Hermiston Gain-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705210	Oregon Gain on Sale of Halsey-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705230	Property Insurance	\$383	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705231	West Valley Lease Reduction - WA	\$848	\$0	\$0	\$0	\$0	\$0	\$383	\$848	\$0	\$0	\$0
SCHMAT	705232	West Valley Lease Reduction - OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705233	West Valley Lease Reduction - CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705234	West Valley Lease Reduction - ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705235	West Valley Lease Reduction - WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705250	West Valley Lease Reduction - UT	\$42	\$0	\$0	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705253	A&G Credit-WA	\$400	\$0	\$0	\$0	\$0	\$0	\$400	\$0	\$0	\$0	\$0
SCHMAT	705254	A&G Credit-ID	\$891	\$0	\$0	\$0	\$891	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	715350	Misc Deferred Credits	\$226	\$6	\$64	\$17	\$26	\$92	\$13	\$7	\$1	\$0	\$0
SCHMAT	715720	NW Power Act-WA	\$1,948	\$48	\$555	\$151	\$221	\$795	\$113	\$60	\$5	\$0	\$0
SCHMAT	720300	Pension / Retirement (Accrued / Prepaid)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	720500	Severance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	720550	Accrued CIC Severance	\$4,652	\$109	\$1,290	\$350	\$525	\$1,958	\$266	\$142	\$12	\$0	\$0
SCHMAT	740100	Post Merger Loss-Reacquired Debt	\$1,415	\$35	\$404	\$109	\$161	\$577	\$82	\$44	\$4	\$0	\$0
SCHMAT	910530	Injuries and Damages Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	910580	Wasatch workers comp reserve	\$654	\$11	\$169	\$49	\$92	\$261	\$41	\$29	\$3	\$0	\$0
SCHMAT	920110	PMI/WY Extraction Tax	\$103	\$3	\$29	\$8	\$12	\$42	\$6	\$3	\$0	\$0	\$0
SCHMAT	920150	FAS 112 Book Reserve	\$821,317	\$23,373	\$235,413	\$61,925	\$80,123	\$328,360	\$44,927	\$23,868	\$1,744	\$11,564	\$0
SCHMDP	110200	Tax Depletion - Deer Creek	\$(3,703)	\$(62)	\$(954)	\$(277)	\$(621)	\$(1,479)	\$(233)	\$(163)	\$(15)	\$0	\$0
SCHMDP	120100	Preferred Dividend - PPL	\$387	\$9	\$107	\$29	\$44	\$163	\$22	\$12	\$1	\$0	\$0
SCHMDP	120200	Trapper Mine Dividend Deduction	\$(310)	\$(5)	\$(80)	\$(23)	\$(44)	\$(124)	\$(19)	\$(14)	\$(1)	\$0	\$0



Schedule M (Actuals)

Twelve Months Ending - June 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
SCHMDP	130560	MEHC Insurance Services- Receivable	\$17,151	\$426	\$4,890	\$1,326	\$1,945	\$6,996	\$996	\$529	\$43	\$0	\$0
SCHMDP	130600	Tax Exempt Interest (No AMT)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$0
SCHMDP	620100	2004 JCA-Qualified Prod Activities Deduct	\$5,587	\$102	\$1,520	\$442	\$700	\$2,257	\$342	\$212	\$21	\$0	\$0
SCHMDP	620101	PMI 2004 JCA-Qualified Prod Activities D	\$419	\$7	\$108	\$31	\$59	\$167	\$26	\$18	\$2	\$0	\$0
SCHMDP	720100	Medicare Subsidy	\$11,486	\$285	\$3,275	\$888	\$1,303	\$4,685	\$667	\$354	\$29	\$0	\$0
SCHMDP	910900	PMI Depletion	\$2,987	\$50	\$770	\$223	\$420	\$1,193	\$188	\$131	\$12	\$0	\$0
SCHMDP	910918	PMI Overriding Royalty	\$1	\$1	\$3	\$1	\$1	\$4	\$1	\$0	\$0	\$0	\$0
SCHMDP	920105	PMI Tax Exempt Interest Income	\$(75)	\$(1)	\$(19)	\$(6)	\$(11)	\$(30)	\$(5)	\$(3)	\$(0)	\$(0)	\$0
SCHMDP	920106	PMI DIVIDEND RECEIVED DEDUCTION	\$543	\$8	\$140	\$41	\$76	\$217	\$34	\$24	\$2	\$0	\$0
SCHMDP	920918	PMI Overriding Royalty	\$22	\$0	\$6	\$2	\$3	\$9	\$1	\$1	\$0	\$0	\$0
SCHMDP Total			\$34,514	\$820	\$9,765	\$2,678	\$3,976	\$14,059	\$2,021	\$1,103	\$93	\$0	\$0
SCHMDT	105126	Tax Depreciation	\$930,142	\$20,361	\$255,909	\$70,949	\$108,258	\$385,864	\$54,110	\$30,573	\$2,719	\$0	\$1,399
SCHMDT	105126	PMITax Depreciation	\$25,065	\$421	\$6,458	\$1,874	\$3,525	\$10,011	\$1,576	\$1,101	\$99	\$0	\$0
SCHMDT	105137	Capitalized Depreciation	\$4,678	\$116	\$1,334	\$362	\$530	\$1,908	\$272	\$144	\$12	\$0	\$0
SCHMDT	105141	AFUDC	\$72,864	\$1,704	\$20,201	\$5,480	\$8,218	\$30,675	\$4,168	\$2,232	\$186	\$0	\$0
SCHMDT	105143	Basis Intangible Difference	\$6,807	\$169	\$1,941	\$526	\$772	\$2,777	\$395	\$210	\$17	\$0	\$0
SCHMDT	105152	Gain/(Loss) on Prop Dispositions	\$38,055	\$944	\$10,860	\$2,943	\$4,316	\$15,523	\$2,210	\$1,174	\$95	\$0	\$0
SCHMDT	105165	Coal Mine Development	\$2,001	\$(33)	\$(510)	\$148	\$(278)	\$799	\$(124)	\$(87)	\$(8)	\$0	\$0
SCHMDT	105170	Coal Mine Receding Face (Extension)	\$462	\$8	\$119	\$35	\$65	\$185	\$29	\$20	\$2	\$0	\$0
SCHMDT	105171	PMI Coal Mine Receding Face (Extension)	\$(1,979)	\$(34)	\$(151)	\$281	\$(281)	\$185	\$29	\$20	\$2	\$0	\$0
SCHMDT	105175	Removal Cost (net of salvage)	\$43,589	\$1,082	\$12,428	\$3,371	\$4,943	\$17,781	\$2,531	\$1,345	\$109	\$0	\$0
SCHMDT	105181	Stim Rts Blundell Geothermal Tax Depr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105205	Coal Mine Development 30% Amort	\$1,236	\$21	\$318	\$82	\$174	\$494	\$78	\$54	\$5	\$0	\$0
SCHMDT	105220	Cholla GE Safe Harbor Lease	\$(734)	\$(13)	\$(199)	\$(58)	\$(92)	\$(296)	\$(45)	\$(28)	\$(3)	\$0	\$0
SCHMDT	105470	Book Gain/Loss on Land Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	110200	Depletion - Tax Percentage Deduction	\$1,451	\$24	\$374	\$108	\$204	\$580	\$91	\$64	\$6	\$0	\$0
SCHMDT	110205	SRC Depletion - Tax Percentage Deduction	\$137	\$3	\$37	\$11	\$17	\$55	\$8	\$5	\$1	\$0	\$0
SCHMDT	145030	Distribution O&M Amort of Writeoff	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	205100	Coal Pile Inventory Adjustment	\$105	\$2	\$27	\$8	\$15	\$42	\$7	\$5	\$0	\$0	\$0
SCHMDT	205200	Coal M&S Inventory Write-Off	\$128	\$2	\$33	\$10	\$18	\$51	\$8	\$6	\$1	\$0	\$0
SCHMDT	205411	PMISEC 263A Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210000	Prepaid Insurance_IBEW 157 contingency res	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210100	Prepaid Taxes-OR PUC	\$122	\$3	\$35	\$9	\$14	\$50	\$7	\$4	\$0	\$0	\$0
SCHMDT	210105	Self Insured Health Benefit	\$160	\$0	\$0	\$0	\$0	\$160	\$0	\$0	\$0	\$0	\$0
SCHMDT	210120	Prepaid Taxes-UT PUC	\$18	\$0	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0
SCHMDT	210130	Prepaid Taxes-ID PUC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210140	Prepaid Taxes-WY PSC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210180	Prepaid Membership Fees-EEI WSCC	\$611	\$15	\$174	\$47	\$69	\$249	\$36	\$19	\$2	\$0	\$0
SCHMDT	210200	Prepaid Taxes-property taxes	\$4,973	\$(9)	\$2,022	\$696	\$284	\$1,819	\$160	\$0	\$0	\$0	\$0
SCHMDT	220100	Bad Debts Allowance	\$3	\$3	\$1	\$1	\$1	\$1	\$1	\$1	\$0	\$0	\$0
SCHMDT	305010	IGC Book/Tax Gain on Disposal	\$6	\$6	\$4	\$1	\$2	\$7	\$4	\$0	\$0	\$0	\$0
SCHMDT	305100	Amort of Projects-Klamath Engineering	\$1,923	\$48	\$548	\$149	\$218	\$784	\$112	\$59	\$5	\$0	\$0
SCHMDT	3201151	MISC - REG LIAB	\$6,783	\$168	\$1,934	\$525	\$769	\$2,767	\$394	\$209	\$17	\$0	\$0
SCHMDT	320210	Research & Exper. Sec. 174 Amort	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320220	Glenrock Excluding Reclamation-UT rate o	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320230	FAS 87/88 Writeoff-UT Rate Order	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320240	98/99 Early Retirement-OR Reg Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	330100	Amort. Pollution Control Facility	\$138	\$3	\$37	\$11	\$17	\$56	\$8	\$5	\$1	\$0	\$0
SCHMDT	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415300	Hazardous Waste Clean-up Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415301	Hazardous Waste Clean-up Costs-WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415595	OR UE 134 Power Costs	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415602	WA Centra RTO Grid West N/R w/o	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415660	Noell Kempf Cap-UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415670	P&M Smoke Amortization-UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415680	Deferred Intervenor Funding Grants-OR	\$14,143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415700	Reg Liability BPA balancing accounts-OR	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415804	OR RTO Grid West N/R	\$10,440	\$190	\$2,836	\$825	\$1,306	\$4,210	\$639	\$395	\$0	\$0	\$0
SCHMDT	415850	Unrecovered Plant Powerdale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)
 Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
SCHMDT	415870	CA Def Excess NPC	\$758	\$758	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415871	WY Def Excess NPC	\$29,108	\$0	\$0	\$0	\$29,108	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415880	UT Def Independent Evaluation Fee	\$301	\$0	\$0	\$0	\$0	\$301	\$0	\$0	\$0	\$0	\$0
SCHMDT	415880	ID MEHC Transition Costs	\$1,831	\$0	\$0	\$0	\$0	\$1,831	\$0	\$0	\$0	\$0	\$0
SCHMDT	415885	OR RCAC Deferred	\$1,634	\$0	\$1,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425100	Deferred Regulatory Expense-IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
SCHMDT	425110	Tenant Lease Allow-PSU Call Cntr	\$63	\$2	\$20	\$5	\$4	\$29	\$3	\$1	\$0	\$0	\$0
SCHMDT	425200	Other Environmental Liabilities	\$7,141	\$177	\$2,036	\$552	\$810	\$2,913	\$415	\$220	\$18	\$0	\$0
SCHMDT	425205	Misc Def Dr-Prop Damage Repairs	\$56	\$1	\$16	\$4	\$6	\$24	\$3	\$2	\$0	\$0	\$0
SCHMDT	425210	Amort of Debt Disc & Exp	\$755	\$14	\$205	\$60	\$94	\$304	\$46	\$29	\$3	\$0	\$0
SCHMDT	425225	Duke/Hermiston Contract Renegotiation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425250	TGS Buyout-SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425260	Lakeview Buyout-SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425280	Joseph Settlement-SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425330	Bogus Creek Settlement-SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425340	Firth Cogen Settlement-SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425380	Hermiston Swap	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425380	Idaho Customer Balancing Account	\$9,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425700	Trojan Special Assessment-DOE-IRS	\$39	\$1	\$10	\$3	\$5	\$16	\$2	\$2	\$0	\$9,249	\$0
SCHMDT	425800	Allowance for Doubtful A/C-Grid West W/O	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505100	Energy West Accrued Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505150	Misc Current & Accrued Liability-SO	\$10,120	\$251	\$2,885	\$783	\$1,148	\$4,128	\$588	\$312	\$25	\$0	\$0
SCHMDT	505400	Bonus Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505600	IGC Vacation Accrual	\$840	\$21	\$239	\$65	\$95	\$343	\$49	\$26	\$2	\$0	\$0
SCHMDT	605710	Accrued Retention Bonus	\$58	\$1	\$17	\$5	\$7	\$24	\$3	\$2	\$0	\$0	\$0
SCHMDT	610000	Reverse Accrued Final Reclamation	\$700	\$12	\$180	\$52	\$98	\$280	\$44	\$31	\$3	\$0	\$0
SCHMDT	610100	PMI Coal Mine Development	\$775	\$13	\$200	\$58	\$109	\$310	\$49	\$34	\$3	\$0	\$0
SCHMDT	610100	PMIDEVT COST AMORT	\$1,576	\$26	\$406	\$118	\$222	\$630	\$99	\$69	\$6	\$0	\$0
SCHMDT	610100	AMORT NOPAS 99-00 RAR	\$41	\$1	\$12	\$3	\$5	\$17	\$2	\$1	\$0	\$0	\$0
SCHMDT	610114	PMI EITF Pre Stripping Costs	\$1,094	\$18	\$282	\$82	\$154	\$437	\$69	\$48	\$4	\$0	\$0
SCHMDT	610125	Income Tax Audit Payment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610130	781 Shopping Incentive_OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610135	SB1149 Costs_OR OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610140	OR Rate Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610141	WA Rate Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610142	Reg. Liability - UT Home Energy Lifeline	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610146	OR Reg Asses/Liability Consolidation	\$468	\$0	\$468	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705210	Property Insurance(Injuries & Damages)	\$2,233	\$55	\$637	\$173	\$253	\$911	\$130	\$69	\$6	\$0	\$0
SCHMDT	705230	WA West Valley Lease Reduction	\$343	\$0	\$0	\$0	\$343	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705232	CA West Valley Lease Reduction	\$24	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705235	UT West Valley Lease Reduction	\$946	\$0	\$0	\$0	\$0	\$946	\$0	\$0	\$0	\$0	\$0
SCHMDT	705240	CA Alternative Rate for Energy Program(C	\$352	\$352	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705252	A&G Credit-CA	\$38	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705260	WA March 2006 Transition Plan Costs	\$1,624	\$0	\$0	\$1,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	715050	Microsoft Software License Liability	\$532	\$13	\$152	\$41	\$60	\$217	\$31	\$16	\$1	\$0	\$0
SCHMDT	715720	University of WY Contract Amort	\$4,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,272	\$0
SCHMDT	715800	WA NW Power Act	\$550	\$10	\$149	\$43	\$69	\$222	\$34	\$21	\$2	\$0	\$0
SCHMDT	720100	Redding Renegotiated Contract	\$ (6,203)	\$ (2,004)	\$ (2,339)	\$ (634)	\$ (830)	\$ (3,346)	\$ (476)	\$ (253)	\$ (21)	\$0	\$0
SCHMDT	720200	FAS 106 Accruals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	720300	Deferred Comp Plan Benefits-PPL	\$154	\$4	\$44	\$12	\$17	\$63	\$9	\$5	\$0	\$0	\$0
SCHMDT	720400	Pension / Retirement (Accrued / Prepaid)	\$403	\$10	\$115	\$31	\$46	\$164	\$23	\$12	\$1	\$0	\$0
SCHMDT	720500	SUPPL EXEC RETIREMENT PLAN (SERP)	\$175	\$4	\$50	\$14	\$20	\$71	\$5	\$5	\$0	\$0	\$0
SCHMDT	720550	Accrued CIC Severance	\$13,418	\$333	\$3,826	\$1,038	\$1,522	\$5,473	\$779	\$414	\$34	\$0	\$0
SCHMDT	740100	Post Merger Loss-Reacquired Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	910240	190LEGAL RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	910530	Injuries and Damages Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	\$2,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,564	\$0



Schedule M (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
SCHMDT	910580	Wasach workers comp reserve	\$186	\$5	\$53	\$14	\$21	\$76	\$11	\$6	\$0	\$0	\$0
SCHMDT	910805	PMI Underground Mine Cost Depletion	\$176	\$3	\$45	\$13	\$25	\$70	\$11	\$8	\$1	\$0	\$0
SCHMDT	910925	CA Refund		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT Total			\$1,250,033	\$27,207	\$328,868	\$92,687	\$166,613	\$490,374	\$70,577	\$38,677	\$3,402	\$30,228	\$1,399
Grand Total			\$ (447,560)	\$ (4,269)	\$ (98,765)	\$ (32,230)	\$ (78,886)	\$ (169,648)	\$ (26,761)	\$ (15,427)	\$ (1,711)	\$ (18,664)	\$ (1,399)



Interest Expense

Twelve Months Ending - June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4191000	SNP	\$ (44,850)	\$ (1,049)	\$ (12,434)	\$ (3,373)	\$ (5,058)	\$ (18,881)	\$ (2,565)	\$ (1,374)	\$ (114)
4270000	SNP	\$295,521	\$6,911	\$81,932	\$22,227	\$33,331	\$124,410	\$16,904	\$9,052	\$754
4271000	SNP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4280000	SNP	\$2,952	\$69	\$818	\$222	\$333	\$1,243	\$169	\$90	\$8
4281000	SNP	\$4,621	\$108	\$1,281	\$348	\$521	\$1,945	\$264	\$142	\$12
4290000	SNP	\$ (3)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
4291000	SNP	\$ (14)	\$ (0)	\$ (4)	\$ (1)	\$ (2)	\$ (6)	\$ (1)	\$ (0)	\$ (0)
4310000	SNP	\$17,412	\$407	\$4,827	\$1,310	\$1,964	\$7,330	\$996	\$533	\$44
4311000	SNP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4313000	SNP	\$3,060	\$72	\$848	\$230	\$345	\$1,288	\$175	\$94	\$8
4320000	SNP	\$ (28,586)	\$ (668)	\$ (7,925)	\$ (2,150)	\$ (3,224)	\$ (12,034)	\$ (1,635)	\$ (876)	\$ (73)
Total Interest Expense		\$250,114	\$5,849	\$69,343	\$18,812	\$28,210	\$105,294	\$14,306	\$7,661	\$638

B7. D.I.T. EXPENSE
& I.T.C. ADJ.

Deferred Income Tax Expense (Actuals)

Twelve Months Ending - June 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-JPL	FERC	Other	Nucll
4101000	1051251	282DIT ACRS Property-CA	\$12,236	\$12,236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	1051252	282DIT ACRS Property-CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	1051253	282DIT ACRS Property-FERC	\$1,645	\$1,645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,645	\$0	\$0
4101000	1051254	282DIT ACRS Property-ID	\$22,390	\$22,390	\$0	\$0	\$0	\$0	\$0	\$0	\$22,390	\$0	\$0	\$0	\$0
4101000	1051255	282DIT ACRS Property-OR	\$165,978	\$165,978	\$165,978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	1051256	282DIT ACRS Property-UT	\$149,080	\$149,080	\$0	\$0	\$149,080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	1051257	282DIT ACRS Property-WA	\$33,884	\$33,884	\$0	\$33,884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	1051258	282DIT ACRS Property-WY	\$66,363	\$66,363	\$0	\$0	\$0	\$0	\$66,363	\$0	\$0	\$0	\$0	\$0	\$0
4101000	1051259	282DIT ACRS Property-WY	\$6,566	\$6,566	\$0	\$0	\$0	\$0	\$6,566	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105126	282DIT ACRS Property-WY	\$9,513	\$9,513	\$160	\$2,451	\$711	\$0	\$1,338	\$3,799	\$598	\$418	\$38	\$0	\$0
4101000	105143	282Basis Intangible Difference	\$2,576	\$2,576	\$64	\$734	\$199	\$292	\$1,051	\$150	\$79	\$6	\$0	\$0	\$0
4101000	105145	282DIT Acquisition Adjustment	\$1,359	\$1,359	\$25	\$369	\$107	\$548	\$83	\$51	\$5	\$0	\$0	\$0	\$0
4101000	105171	PMI Coal Mine Extension Costs	\$175	\$175	\$3	\$45	\$13	\$25	\$70	\$11	\$8	\$1	\$0	\$0	\$0
4101000	105180	282Steam Rights Blundell Geothermal Bk D	\$84	\$84	\$2	\$23	\$7	\$34	\$10	\$34	\$5	\$3	\$0	\$0	\$0
4101000	105181	282Steam Rights Blundell Geothermal Tx D	\$80	\$80	\$1	\$22	\$6	\$10	\$32	\$5	\$3	\$0	\$0	\$0	\$0
4101000	105185	282Repair Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105205	282Development-30% Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105220	282CHOLLA APS TAX LEASE	\$1,615	\$29	\$4,39	\$128	\$202	\$651	\$99	\$61	\$6	\$0	\$0	\$0	\$0
4101000	1052201	190Cholla GE Tax Lease	\$292	\$5	\$79	\$23	\$37	\$118	\$18	\$11	\$1	\$0	\$0	\$0	\$0
4101000	1052202	282Cholla APS Tax Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105310	281Emergency Facilities	\$101	\$101	\$0	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105330	282FERC Portion South Georgia-UPL	\$551	\$10	\$150	\$44	\$69	\$222	\$34	\$21	\$2	\$0	\$0	\$0	\$0
4101000	105340	SGC Tax Percentage Depletion Deduct	\$551	\$551	\$1	\$14	\$4	\$7	\$21	\$3	\$2	\$0	\$0	\$0	\$0
4101000	110205	IGC Trapper Mining Stock Basis	\$ (97)	\$ (97)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (97)	\$0	\$0
4101000	145030	190Distribution O&M	\$40	\$40	\$1	\$10	\$3	\$6	\$16	\$3	\$3	\$2	\$0	\$0	\$0
4101000	205100	190Coal Pile Inventory	\$49	\$49	\$1	\$13	\$7	\$19	\$3	\$2	\$0	\$0	\$0	\$0	\$0
4101000	205200	190M&S Inventory	\$ (182)	\$ (182)	\$ (3)	\$ (47)	\$ (14)	\$ (26)	\$ (73)	\$ (11)	\$ (8)	\$ (1)	\$ (8)	\$ (1)	\$ (1)
4101000	205411	190PMISec263A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210000	283Prepaid Insur (BEW 157contingency res	\$12	\$12	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210100	283OR PUC Prepaid Taxes	\$46	\$46	\$1	\$13	\$4	\$5	\$19	\$3	\$1	\$0	\$0	\$0	\$0
4101000	210105	Self Insured Health Benefits	\$61	\$61	\$0	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210120	283UT PUC Prepaid Taxes	\$7	\$7	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210130	283ID PUC Prepaid Taxes	\$232	\$232	\$6	\$66	\$18	\$26	\$85	\$13	\$7	\$1	\$0	\$0	\$0
4101000	210140	283WY PSC Prepaid Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210180	283Prepaid Membership Fees-EEI WSCC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	220100	283Prepaid Taxes-Property Taxes	\$1,887	\$1,887	\$ (3)	\$767	\$264	\$108	\$690	\$61	\$0	\$0	\$0	\$0	\$0
4101000	305010	190Bd Debt Allowance	\$2	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	320115	190Amort of Projects-Klamath Engineering	\$4,327	\$4,327	\$107	\$1,234	\$335	\$491	\$1,765	\$251	\$134	\$11	\$0	\$0	\$0
4101000	320116	190REG LIABILITY	\$8,808	\$8,808	\$219	\$2,511	\$681	\$998	\$3,593	\$511	\$272	\$22	\$0	\$0	\$0
4101000	320210	190R&E Expense Sec174 Deduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	320240	28398_99 Early Retirement-OR Reg Asset	\$52	\$52	\$0	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415110	283Def Reg Asset-Transm Svc Deposit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415120	283Def Reg Asset-Foote Creek Contract	\$0	\$0	\$14	\$14	\$4	\$7	\$21	\$3	\$2	\$0	\$0	\$0	\$0
4101000	415300	283Hazardous Waste/Environmental Cleanup	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415301	283Hazardous Waste/Environmental-WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415555	283WY PCAM Def Net Power Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415680	190Def Intervenor Funding Grants-OR	\$5,367	\$5,367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,367	\$0	\$0
4101000	415801	190reg Liab BPA balancing accounts-OR	\$80	\$80	\$0	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415802	Contra RTO Gridwest NR Writeoff WA	\$26	\$26	\$0	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415803	RTO Gridwest NR Writeoff WA	\$288	\$288	\$1,076	\$313	\$496	\$1,598	\$242	\$150	\$15	\$0	\$0	\$0	\$0
4101000	415850	Unrecovered Plant Powerdale	\$3,962	\$3,962	\$72	\$288	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415870	Deferred Excess Net Power Costs CA	\$1,047	\$1,047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415871	Deferred Excess Net Power Costs WY	\$114	\$114	\$0	\$0	\$0	\$0	\$0	\$114	\$0	\$0	\$0	\$0	\$0
4101000	415880	Deferred UT independent Evaluation Fee	\$665	\$665	\$0	\$620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415890	ID MEHC Transition Costs	\$620	\$620	\$0	\$620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415895	OR RCAC Deferred	\$81	\$81	\$0	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425100	OR SB 408 Recovery	\$24	\$24	\$0	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425110	190Deferred Regulatory Expense-IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425200	190Treaty Lease Allow-PSU Call Cntr	\$210	\$210	\$67	\$773	\$210	\$307	\$1,105	\$157	\$84	\$7	\$0	\$0	\$0
4101000	425205	OTHER ENVIRONMENTAL LIABILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425210	190PropDamageRepairs	\$21	\$21	\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425210	190Amort of Debt Discount & Exp	\$21	\$21	\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



A DIVISION OF DTE ENERGY

Deferred Income Tax Expense (Actuals)

Twelve Months Ending - June 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Ntrfl
4101000	283Unearned Joint Use Pole Contact Revenu			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Duke/Hermiston Contract Renegotiation		\$286	\$5	\$78	\$23	\$36	\$116	\$11	\$18	\$11	\$11	\$1	\$1	\$0
4101000	190UTGS Buyout-SG			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190Lakewew Buyout-SG			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190Joseph Settlement-SG			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190Hermiston Swap			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190Idaho Customer Bal Acct		\$3,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	283TROJAN-Special Assessment-DOE-IRS		\$15	\$0	\$4	\$1	\$2	\$6	\$1	\$1	\$1	\$1	\$1	\$3,510	\$0
4101000	190RTO GridWest NR Allowance for Doubtfuls			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	283Weatherization			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190Energy West Accrued Liabilities			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	283Sales & Use Tax Audit			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190Accrued Royalties			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190Purchase Card Trans Provision			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190Misc Current and Accrued Liability-SO		\$3,840	\$95	\$1,095	\$297	\$436	\$1,567	\$223	\$118	\$10	\$18	\$10	\$0	\$0
4101000	190Bonus Liability			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190PMI Vacation/Bonus			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190Vacation Sickleave & PT Accrued		\$192	\$5	\$55	\$15	\$22	\$78	\$11	\$6	\$11	\$6	\$0	\$0	\$0
4101000	190Accrued Retention Bonus		\$22	\$1	\$6	\$2	\$3	\$9	\$1	\$1	\$1	\$1	\$0	\$0	\$0
4101000	190Trojan Decommissioning Amort			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190Reverse Accrued Final Reclamation		\$266	\$4	\$68	\$20	\$37	\$106	\$17	\$12	\$12	\$12	\$1	\$0	\$0
4101000	283PMI Development Costs		\$(684)	\$(11)	\$(176)	\$(51)	\$(66)	\$(273)	\$(43)	\$(60)	\$(3)	\$(3)	\$0	\$0	\$0
4101000	282PMI Amort Development		\$666	\$10	\$146	\$42	\$60	\$226	\$36	\$25	\$2	\$25	\$2	\$0	\$0
4101000	282PTax NOPAs		\$(5,336)	\$(132)	\$(1,522)	\$(413)	\$(605)	\$(2,178)	\$(310)	\$(165)	\$(13)	\$(13)	\$0	\$0	\$0
4101000	282PMI Sale of Assets			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	PMI EITF Pre stripping Cost		\$415	\$7	\$107	\$31	\$58	\$166	\$26	\$18	\$22	\$18	\$2	\$0	\$0
4101000	283SB1148 Costs-OR OTHER			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190 OR Rate Refunds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	283Reg Liability-UT Home Energy Liferline			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	283Reg Liability-WA Low Energy Program			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190Reg Lab - OR Balance Consol			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190OR Reg Asse/Liability Consol		\$178	\$0	\$178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190OR Reg Asse/Liability Consol		\$847	\$21	\$242	\$66	\$96	\$346	\$49	\$26	\$2	\$26	\$2	\$0	\$0
4101000	190Property Insurance		\$130	\$0	\$0	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190West Valley Lease Reduction-WA			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190West Valley Lease Reduction-OR		\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9
4101000	190West Valley Lease Reduction-CA		\$359	\$0	\$0	\$0	\$0	\$359	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190West Valley Lease Reduction-UT		\$134	\$134	\$134	\$134	\$134	\$134	\$134	\$134	\$134	\$134	\$134	\$134	\$134
4101000	283CA Alternative Rate for Energy Progra			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	283A&G Credit OR			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	283A&G Credit CA		\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
4101000	MEHC Transition Costs WA		\$616	\$0	\$0	\$0	\$0	\$616	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Microsoft Software License Liability		\$202	\$0	\$58	\$16	\$23	\$82	\$12	\$6	\$6	\$6	\$1	\$0	\$0
4101000	190UNIVERSITY OF WY CONTRACT INCOME		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	MCI Fogwire			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	283Defer MagCorp Revenues			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190NW Power Act (BPA Credits)- WA		\$1,621	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190Redding Contract		\$209	\$4	\$57	\$16	\$26	\$84	\$13	\$6	\$1	\$6	\$1	\$1,621	\$0
4101000	283EAS 106 Accruals			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190Deferred Compensation Payout		\$2,424	\$60	\$691	\$187	\$275	\$989	\$141	\$75	\$6	\$75	\$6	\$0	\$0
4101000	190Pension/Retirement (Accrued/Prepaid)		\$58	\$1	\$17	\$5	\$7	\$24	\$3	\$2	\$2	\$2	\$2	\$0	\$0
4101000	190Early Retirement-1998		\$206	\$5	\$59	\$16	\$23	\$84	\$12	\$6	\$6	\$6	\$1	\$0	\$0
4101000	190SERP		\$153	\$4	\$44	\$12	\$17	\$62	\$9	\$5	\$5	\$5	\$0	\$0	\$0
4101000	190Severance		\$66	\$2	\$19	\$5	\$8	\$27	\$4	\$2	\$2	\$2	\$0	\$0	\$0
4101000	190Accrued CIC Severance		\$4,922	\$122	\$1,403	\$381	\$558	\$2,008	\$286	\$152	\$12	\$12	\$0	\$0	\$0
4101000	283Post Merger Debt Loss			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190Legal Reserve			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190Inures & Damages			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	283SMUD Revenue Imputation-UT Reg Liab		\$973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190Wasatch workers comp reserve		\$71	\$2	\$20	\$5	\$8	\$29	\$4	\$2	\$2	\$2	\$0	\$0	\$0
4101000	190Misc Accrued Merger Costs-Scottish Po			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	283PMI BCC Underground Mine Cost Deplet		\$67	\$1	\$17	\$5	\$9	\$27	\$4	\$3	\$3	\$3	\$0	\$0	\$0
4101000	190PMISec 471 Adjustment			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	283PMI Safe Harbor Rent/Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190PMI Miscellaneous			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190MEHC Long Term Incentive Plan		\$341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190OR BETC Credit		\$278	\$176	\$657	\$211	\$514	\$180	\$(269)	\$(1,445)	\$(84)	\$(41)	\$341	\$0	\$0
4101000	Oregon BETC Credit														

Deferred Income Tax Expense (Actuals)

Twelve Months Ending - June 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nettl
4110000 Total			\$531,782	\$13,838	\$180,831	\$38,669	\$0	\$0	\$83,534	\$168,794	\$25,564	\$6,698	\$1,699	\$12,176	\$ (41)
4111000	105121	SE	\$ (7,731)	\$ (130)	\$ (1,992)	\$ (978)	\$0	\$0	\$ (1,087)	\$ (3,088)	\$ (486)	\$ (340)	\$ (31)	\$0	\$0
4111000	105121	282DIT PMIDepreciation-Book	\$ (7,731)	\$ (130)	\$ (1,992)	\$ (978)	\$0	\$0	\$ (1,087)	\$ (3,088)	\$ (486)	\$ (340)	\$ (31)	\$0	\$0
4111000	105121	282DIT ACRS Property-CA	\$ (6,069)	\$ (6,069)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051252	282DIT ACRS Property-FERC	\$ (1,064)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (1,064)	\$0	\$0
4111000	1051253	282DIT ACRS Property-ID	\$ (13,428)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (13,428)	\$0	\$0	\$0	\$0
4111000	1051255	282DIT ACRS Property-OR	\$ (111,386)	\$0	\$ (111,386)	\$0	\$0	\$0	\$0	\$ (89,114)	\$0	\$0	\$0	\$0	\$0
4111000	1051256	282DIT ACRS Property-UT	\$ (89,114)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (89,114)	\$0	\$0	\$0	\$0	\$0
4111000	1051257	282DIT ACRS Property-WA	\$ (21,376)	\$0	\$0	\$ (21,376)	\$0	\$0	\$ (44,143)	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051258	282DIT ACRS Property-WY	\$ (44,143)	\$0	\$0	\$0	\$0	\$0	\$ (44,143)	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051259	282DIT ACRS Property-WYU	\$ (4,100)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105126	282PMT Tax Depreciation	\$49	\$1	\$13	\$4	\$0	\$0	\$7	\$19	\$3	\$2	\$0	\$0	\$0
4111000	105143	282Basis Intangible Difference	\$ (459)	\$ (8)	\$ (125)	\$ (96)	\$0	\$0	\$ (97)	\$ (185)	\$ (28)	\$ (17)	\$ (2)	\$0	\$0
4111000	105145	282DIT Acquisition Adjustment	\$ (84)	\$ (2)	\$ (23)	\$ (7)	\$0	\$0	\$ (10)	\$ (34)	\$ (5)	\$ (3)	\$ (0)	\$0	\$0
4111000	105180	282Steam Rights Blundell Geothermal Bk D	\$193	\$3	\$50	\$14	\$0	\$0	\$27	\$77	\$12	\$8	\$1	\$0	\$0
4111000	105181	282Steam Rights Blundell Geothermal T x D	\$ (1,203)	\$ (22)	\$ (327)	\$ (95)	\$0	\$0	\$ (90)	\$ (289)	\$ (74)	\$ (46)	\$ (4)	\$0	\$0
4111000	105220	282CHOLLA TAX LEASE	\$ (717)	\$ (13)	\$ (195)	\$ (57)	\$0	\$0	\$ (90)	\$ (289)	\$ (44)	\$ (27)	\$ (3)	\$0	\$0
4111000	1052201	190CHOLLA GE Tax Lease	\$19	\$0	\$5	\$1	\$0	\$0	\$ (43)	\$7	\$1	\$1	\$0	\$0	\$0
4111000	1052202	282Cholla APS Tax Lease	\$ (170)	\$ (6)	\$ (94)	\$ (27)	\$0	\$0	\$ (43)	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105310	281Emergency Facilities	\$ (103)	\$0	\$ (103)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105330	282EPUD	\$ (16)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105340	282FERC Portion South Georgia-UPL	\$ (691)	\$ (12)	\$ (178)	\$ (52)	\$0	\$0	\$ (97)	\$ (276)	\$ (43)	\$ (30)	\$ (3)	\$0	\$0
4111000	105470	282Book Gain/Loss on Land Sales	\$ (172)	\$ (3)	\$ (44)	\$ (13)	\$0	\$0	\$ (24)	\$ (69)	\$ (11)	\$ (8)	\$ (1)	\$0	\$0
4111000	1101001	190PMT Sec263A	\$ (59)	\$ (1)	\$ (16)	\$ (5)	\$0	\$0	\$ (7)	\$ (24)	\$ (4)	\$ (2)	\$ (0)	\$0	\$0
4111000	1101005	190PMT Insur BEW 157contingency res	\$ (82)	\$ (1)	\$ (22)	\$ (6)	\$0	\$0	\$ (10)	\$ (33)	\$ (5)	\$ (3)	\$ (0)	\$0	\$0
4111000	1101051	190Dismbution O&M	\$ (17)	\$ (1)	\$ (5)	\$ (1)	\$0	\$0	\$ (1)	\$ (8)	\$ (1)	\$ (0)	\$0	\$0	\$0
4111000	145030	283Prepaid Insur BEW 157contingency res	\$ (202)	\$ (3)	\$ (52)	\$ (15)	\$0	\$0	\$ (28)	\$ (81)	\$ (13)	\$ (9)	\$ (1)	\$0	\$0
4111000	205411	283OR PUC Prepaid Taxes	\$ (69)	\$ (2)	\$ (20)	\$ (6)	\$0	\$0	\$ (8)	\$ (28)	\$ (4)	\$ (2)	\$ (0)	\$0	\$0
4111000	210100	190 Self Insured Health Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	210105	190 Self Insured Health Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	210120	283UT PUC Prepaid Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	210130	283ID PUC Prepaid Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	210140	283WY PSC Prepaid Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	210180	190 Other - Pension(Prepaid)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	210200	283Prepaid Taxes-Property Taxes	\$15,014	\$373	\$4,281	\$1,161	\$0	\$0	\$1,703	\$6,124	\$872	\$463	\$38	\$0	\$0
4111000	220100	190Bad Debt Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	305010	283 Book/Tax Gain on Disposal	\$ (207)	\$ (4)	\$ (66)	\$ (16)	\$0	\$0	\$ (26)	\$ (83)	\$ (13)	\$ (8)	\$ (1)	\$0	\$0
4111000	310102	282IGC Book/Tax Depreciation	\$ (14,128)	\$ (351)	\$ (4,028)	\$ (1,093)	\$0	\$0	\$ (1,602)	\$ (5,763)	\$ (820)	\$ (436)	\$ (35)	\$0	\$0
4111000	320115	283INTERIM PROVISION_TOTAL REG ASSET_LIA	\$ (6,753)	\$ (168)	\$ (1,925)	\$ (522)	\$0	\$0	\$ (766)	\$ (2,755)	\$ (392)	\$ (208)	\$ (17)	\$0	\$0
4111000	320116	190REG LIABILITY	\$ (1,477)	\$0	\$ (1,477)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	320140	283May 2000 Transition Plan Costs-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	320210	190R & E Expense Sec 174 Deduction	\$ (484)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (484)	\$0	\$0	\$0	\$0	\$0
4111000	320220	190Glenrock Excluding Reclamation-UT	\$ (1,199)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (1,199)	\$0	\$0	\$0	\$0	\$0
4111000	320230	190FAS 87/88 Writeoff-UT rate order	\$ (1,395)	\$0	\$ (1,395)	\$0	\$0	\$0	\$0	\$ (1,395)	\$0	\$0	\$0	\$0	\$0
4111000	320240	283Amort of Pollution Liability	\$ (4,373)	\$ (80)	\$ (1,188)	\$ (346)	\$0	\$0	\$ (547)	\$ (1,764)	\$ (268)	\$ (166)	\$ (16)	\$0	\$0
4111000	330100	283Def Reg Asset-Transm Svc Deposit	\$ (1,841)	\$ (46)	\$ (525)	\$ (142)	\$0	\$0	\$ (209)	\$ (751)	\$ (107)	\$ (67)	\$ (5)	\$0	\$0
4111000	415120	283Def Reg Asset-Foote Creek Contract	\$ (38)	\$0	\$0	\$ (38)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415300	283Hazardous Waste/Envir Cleanup	\$ (356)	\$ (7)	\$ (97)	\$ (28)	\$0	\$0	\$ (45)	\$ (144)	\$ (22)	\$ (14)	\$0	\$0	\$0
4111000	415301	190Hazardous Waste/Environmental-WA	\$ (20)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415500	283Cholla Ptl Trans-APS AMT	\$ (126)	\$ (126)	\$0	\$0	\$0	\$0	\$ (635)	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415510	190WA Disallowed Colstrip #3 Write-off	\$ (126)	\$ (126)	\$0	\$0	\$0	\$0	\$ (635)	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415555	WY PCAM Def Net Power Costs	\$ (3,043)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (3,043)	\$0
4111000	415640	190IDAL Costs-Deferred Access-CA	\$ (102)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415660	190SBI149-Related Reg Assets-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415670	190P&M Strike Amortization-UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415680	190Der Intervenor Funding Grants-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415700	190Reg Assets BPA balancing accounts-OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415802	190Contra RTO Grid West N/R Writeoff WA	\$ (18)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415803	RTO Grid West N/R Writeoff WA	\$ (10)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415806	RTO Grid West N/R Writeoff ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425110	190Tenant Lease Allow-PSU Call Cntr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425200	190Centralia Sale Loss	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425205	190PropDamageRepairs	\$ (11)	\$ (0)	\$ (3)	\$ (1)	\$0	\$0	\$ (1)	\$ (4)	\$ (1)	\$ (0)	\$ (0)	\$0	\$0



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutrl
4111000	425270	SNP	\$ (22)	\$ (1)	\$ (6)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (10)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
4111000	425215	SNPD	\$ (22)	\$ (1)	\$ (6)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (10)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
4111000	425225	283Unearned Joint Use Pole Contact Revnu	\$ (6)	\$ (0)	\$ (2)	\$ (0)	\$ (0)	\$ (1)	\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
4111000	425250	190Duke Hermiton Contract Renegotiation	\$ (16)	\$ (0)	\$ (4)	\$ (1)	\$ (1)	\$ (2)	\$ (2)	\$ (10)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
4111000	425260	190TGS Buyout-SG	\$ (52)	\$ (0)	\$ (14)	\$ (4)	\$ (4)	\$ (7)	\$ (7)	\$ (21)	\$ (3)	\$ (2)	\$ (1)	\$ (0)	\$ (0)
4111000	425280	190Lakeview Buyout-SG	\$ (314)	\$ (16)	\$ (85)	\$ (25)	\$ (25)	\$ (39)	\$ (39)	\$ (127)	\$ (19)	\$ (12)	\$ (1)	\$ (0)	\$ (0)
4111000	425295	190Joseph Settlement-SG	\$ (100)	\$ (2)	\$ (27)	\$ (8)	\$ (8)	\$ (13)	\$ (13)	\$ (40)	\$ (6)	\$ (4)	\$ (0)	\$ (0)	\$ (0)
4111000	425300	190BPA Conservation Rate Credit	\$ (192)	\$ (5)	\$ (65)	\$ (19)	\$ (19)	\$ (22)	\$ (22)	\$ (78)	\$ (11)	\$ (6)	\$ (0)	\$ (0)	\$ (0)
4111000	425360	190Mead Phoenix Availability & Trans	\$ (158)	\$ (3)	\$ (41)	\$ (12)	\$ (12)	\$ (22)	\$ (22)	\$ (63)	\$ (10)	\$ (7)	\$ (1)	\$ (0)	\$ (0)
4111000	425380	190Hermiton Swap	\$ (381)	\$ (9)	\$ (29)	\$ (9)	\$ (9)	\$ (16)	\$ (16)	\$ (45)	\$ (7)	\$ (5)	\$ (0)	\$ (0)	\$ (0)
4111000	430100	190Misc Current and Accrued Liability-SO	\$ (2,505)	\$ (46)	\$ (681)	\$ (198)	\$ (198)	\$ (313)	\$ (313)	\$ (1,010)	\$ (153)	\$ (95)	\$ (9)	\$ (0)	\$ (0)
4111000	505100	190Bonus Liability	\$ 9	\$ 0	\$ 2	\$ 1	\$ 1	\$ 1	\$ 1	\$ 4	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
4111000	505110	190PMI Vacation Bonus	\$ (582)	\$ (10)	\$ (157)	\$ (46)	\$ (46)	\$ (74)	\$ (74)	\$ (234)	\$ (36)	\$ (23)	\$ (2)	\$ (0)	\$ (0)
4111000	505125	190Vacation Sickleave & PT Accual	\$ (215)	\$ (4)	\$ (98)	\$ (17)	\$ (17)	\$ (27)	\$ (27)	\$ (87)	\$ (13)	\$ (8)	\$ (1)	\$ (0)	\$ (0)
4111000	505140	190Trojan Decommissioning Amort	\$ (9)	\$ (0)	\$ (2)	\$ (1)	\$ (1)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ (0)
4111000	505170	282IGCC Bk Amort Abandoned Proj Lease Ren	\$ 16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	505400	283PMI Development Costs	\$ (144)	\$ (2)	\$ (3)	\$ (1)	\$ (1)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (450)	\$ 0
4111000	505510	190Amort NOPAs 99-00 RAR	\$ (450)	\$ (9)	\$ (29)	\$ (9)	\$ (9)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	505510	282PTax NOPAs	\$ (59)	\$ (1)	\$ (3)	\$ (1)	\$ (1)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	505600	283781 Shopping Incentive-OR	\$ (145)	\$ (2)	\$ (375)	\$ (109)	\$ (109)	\$ (205)	\$ (205)	\$ (582)	\$ (92)	\$ (64)	\$ (16)	\$ 0	\$ 0
4111000	505620	283 SB1:49Costs-OTHER	\$ (144)	\$ (2)	\$ (3)	\$ (1)	\$ (1)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	505630	190OR Rate Refunds	\$ (59)	\$ (1)	\$ (3)	\$ (1)	\$ (1)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	505634	190WA Rate Refunds	\$ (18)	\$ (0)	\$ (18)	\$ (5)	\$ (5)	\$ (10)	\$ (10)	\$ (35)	\$ (5)	\$ (3)	\$ (0)	\$ (0)	\$ (0)
4111000	505640	283Reg Liability-UT Home Energy Lifeline	\$ (5)	\$ (0)	\$ (5)	\$ (1)	\$ (1)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	505645	283Reg Liability-WA Low Energy Program	\$ (152)	\$ (3)	\$ (48)	\$ (14)	\$ (14)	\$ (27)	\$ (27)	\$ (87)	\$ (13)	\$ (8)	\$ (1)	\$ (0)	\$ (0)
4111000	705200	190OR Gain on Sale of Halsey-OR	\$ (15)	\$ (0)	\$ (15)	\$ (4)	\$ (4)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (5)	\$ 0
4111000	705210	190Property Insurance	\$ (145)	\$ (2)	\$ (44)	\$ (13)	\$ (13)	\$ (27)	\$ (27)	\$ (87)	\$ (13)	\$ (8)	\$ (1)	\$ (0)	\$ (0)
4111000	705230	190West Valley Lease Reduction-WA	\$ (322)	\$ (6)	\$ (99)	\$ (30)	\$ (30)	\$ (59)	\$ (59)	\$ (171)	\$ (25)	\$ (17)	\$ (14)	\$ (0)	\$ (0)
4111000	705232	190West Valley Lease Reduction-CA	\$ (145)	\$ (2)	\$ (44)	\$ (13)	\$ (13)	\$ (27)	\$ (27)	\$ (87)	\$ (13)	\$ (8)	\$ (1)	\$ (0)	\$ (0)
4111000	705233	190West Valley Lease Reduction-ID	\$ (322)	\$ (6)	\$ (99)	\$ (30)	\$ (30)	\$ (59)	\$ (59)	\$ (171)	\$ (25)	\$ (17)	\$ (14)	\$ (0)	\$ (0)
4111000	705234	190West Valley Lease Reduction-WY	\$ (16)	\$ (0)	\$ (16)	\$ (5)	\$ (5)	\$ (32)	\$ (32)	\$ (92)	\$ (14)	\$ (9)	\$ (2)	\$ (0)	\$ (0)
4111000	705250	190A&G Credit WA	\$ (152)	\$ (3)	\$ (48)	\$ (14)	\$ (14)	\$ (27)	\$ (27)	\$ (87)	\$ (13)	\$ (8)	\$ (1)	\$ (0)	\$ (0)
4111000	705253	190A&G Credit ID	\$ (338)	\$ (7)	\$ (103)	\$ (31)	\$ (31)	\$ (62)	\$ (62)	\$ (186)	\$ (28)	\$ (19)	\$ (1)	\$ (0)	\$ (0)
4111000	705294	190Microsoft Software License Liability	\$ (86)	\$ (2)	\$ (24)	\$ (7)	\$ (7)	\$ (10)	\$ (10)	\$ (35)	\$ (5)	\$ (3)	\$ (0)	\$ (0)	\$ (0)
4111000	715100	190University of WY Contract Income	\$ (5,537)	\$ (137)	\$ (1,579)	\$ (428)	\$ (428)	\$ (628)	\$ (628)	\$ (2,259)	\$ (321)	\$ (171)	\$ (14)	\$ (0)	\$ (0)
4111000	715350	190Misc Deferred Credits	\$ (739)	\$ (18)	\$ (211)	\$ (57)	\$ (57)	\$ (84)	\$ (84)	\$ (302)	\$ (43)	\$ (23)	\$ (2)	\$ (0)	\$ (0)
4111000	715720	190NWP Power Act(BPA Regional Cris)-WA	\$ (206)	\$ (5)	\$ (59)	\$ (16)	\$ (16)	\$ (23)	\$ (23)	\$ (84)	\$ (12)	\$ (6)	\$ (1)	\$ (0)	\$ (0)
4111000	720100	283FAS 106 Accruals	\$ (206)	\$ (5)	\$ (59)	\$ (16)	\$ (16)	\$ (23)	\$ (23)	\$ (84)	\$ (12)	\$ (6)	\$ (1)	\$ (0)	\$ (0)
4111000	720200	190Deferred Compensation Payout	\$ (1765)	\$ (41)	\$ (489)	\$ (133)	\$ (133)	\$ (199)	\$ (199)	\$ (743)	\$ (101)	\$ (64)	\$ (5)	\$ (0)	\$ (0)
4111000	720310	190Pension/Retirement (Accrual/Prepaid)	\$ (439)	\$ (11)	\$ (125)	\$ (34)	\$ (34)	\$ (50)	\$ (50)	\$ (179)	\$ (25)	\$ (14)	\$ (1)	\$ (0)	\$ (0)
4111000	720310	SERP	\$ (248)	\$ (4)	\$ (64)	\$ (19)	\$ (19)	\$ (35)	\$ (35)	\$ (99)	\$ (16)	\$ (11)	\$ (0)	\$ (0)	\$ (0)
4111000	720400	190SERP - Cash Basis	\$ (248)	\$ (4)	\$ (64)	\$ (19)	\$ (19)	\$ (35)	\$ (35)	\$ (99)	\$ (16)	\$ (11)	\$ (0)	\$ (0)	\$ (0)
4111000	720500	190Severance	\$ (248)	\$ (4)	\$ (64)	\$ (19)	\$ (19)	\$ (35)	\$ (35)	\$ (99)	\$ (16)	\$ (11)	\$ (0)	\$ (0)	\$ (0)
4111000	730130	190Accrued CIC-Severance	\$ (1,765)	\$ (41)	\$ (489)	\$ (133)	\$ (133)	\$ (199)	\$ (199)	\$ (743)	\$ (101)	\$ (64)	\$ (5)	\$ (0)	\$ (0)
4111000	740100	190Energy Trading Unrealized Gains/Losse	\$ (439)	\$ (11)	\$ (125)	\$ (34)	\$ (34)	\$ (50)	\$ (50)	\$ (179)	\$ (25)	\$ (14)	\$ (1)	\$ (0)	\$ (0)
4111000	910530	283Post-Merger Debt Loss	\$ (439)	\$ (11)	\$ (125)	\$ (34)	\$ (34)	\$ (50)	\$ (50)	\$ (179)	\$ (25)	\$ (14)	\$ (1)	\$ (0)	\$ (0)
4111000	910580	190Wasatch workers comp reserve	\$ (248)	\$ (4)	\$ (64)	\$ (19)	\$ (19)	\$ (35)	\$ (35)	\$ (99)	\$ (16)	\$ (11)	\$ (0)	\$ (0)	\$ (0)
4111000	910815	283PMI BCC Underground Mine Cost Deplet	\$ (248)	\$ (4)	\$ (64)	\$ (19)	\$ (19)	\$ (35)	\$ (35)	\$ (99)	\$ (16)	\$ (11)	\$ (0)	\$ (0)	\$ (0)
4111000	910820	190PMI SafeHarborRentexp	\$ (248)	\$ (4)	\$ (64)	\$ (19)	\$ (19)	\$ (35)	\$ (35)	\$ (99)	\$ (16)	\$ (11)	\$ (0)	\$ (0)	\$ (0)
4111000	920110	190PMI Miscellaneous	\$ (248)	\$ (4)	\$ (64)	\$ (19)	\$ (19)	\$ (35)	\$ (35)	\$ (99)	\$ (16)	\$ (11)	\$ (0)	\$ (0)	\$ (0)
4111000	920150	190PMI Extraction Tax	\$ (248)	\$ (4)	\$ (64)	\$ (19)	\$ (19)	\$ (35)	\$ (35)	\$ (99)	\$ (16)	\$ (11)	\$ (0)	\$ (0)	\$ (0)
4111000	930100	190FAS12 Book Reserve Postretirement Be	\$ (248)	\$ (4)	\$ (64)	\$ (19)	\$ (19)	\$ (35)	\$ (35)	\$ (99)	\$ (16)	\$ (11)	\$ (0)	\$ (0)	\$ (0)
4111000	930100	190OR BETC Credit	\$ (248)	\$ (4)	\$ (64)	\$ (19)	\$ (19)	\$ (35)	\$ (35)	\$ (99)	\$ (16)	\$ (11)	\$ (0)	\$ (0)	\$ (0)



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-JPL	FERC	Other	Nettl
4111000	Total		\$ (342,224)	\$ (9,069)	\$ (225,394)	\$ (24,512)	\$ 0	\$ 0	\$ 150,326	\$ (106,674)	\$ (16,086)	\$ (6,521)	\$ (1,205)	\$ (3,498)	\$ 0
Grand Total			\$189,558	\$4,829	\$55,437	\$14,157	\$0	\$0	\$33,208	\$62,120	\$9,498	\$1,177	\$494	\$8,678	\$ (41)



Investment Tax Credit Amortization (Actuals)

Twelve Months Ending - June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC
4114000	0	DGU	\$(3,897)	0	0	0	0	0	\$(471)	\$(292)	\$(28)
		DEF ITC CREDIT FED									

**B.8. PLANT IN
SERVICE**



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3020000	IDU	\$2,449	\$0	\$0	\$0	\$0	\$0	\$2,449	\$0	\$0
1010000	3020000	FRANCHISES AND CONSENTS	\$8,352	\$152	\$2,269	\$660	\$1,045	\$3,368	\$511	\$316	\$31
1010000	3020000	FRANCHISES AND CONSENTS	\$66,720	\$1,216	\$18,124	\$5,273	\$6,347	\$26,970	\$4,082	\$2,526	\$245
1010000	3020000	FRANCHISES AND CONSENTS	\$9,842	\$179	\$2,673	\$778	\$1,231	\$3,969	\$602	\$373	\$36
1010000	3020000	FRANCHISES AND CONSENTS	\$87,362	\$1,547	\$23,066	\$6,711	\$10,623	\$34,244	\$7,644	\$3,215	\$311
1010000	3031040	TRANSMISSION INTANGIBLE ASSETS	\$13,180	\$240	\$3,580	\$1,042	\$1,649	\$5,315	\$806	\$499	\$48
1010000	3031040	TRANSMISSION INTANGIBLE ASSETS	\$13,180	\$240	\$3,580	\$1,042	\$1,649	\$5,315	\$806	\$499	\$48
1010000	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	\$10,620	\$264	\$3,028	\$821	\$1,204	\$4,332	\$617	\$328	\$27
1010000	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	\$10,620	\$264	\$3,028	\$821	\$1,204	\$4,332	\$617	\$328	\$27
1010000	3031080	FUEL MANAGEMENT SYSTEM	\$3,253	\$81	\$927	\$252	\$369	\$1,327	\$189	\$100	\$8
1010000	3031080	FUEL MANAGEMENT SYSTEM	\$3,253	\$81	\$927	\$252	\$369	\$1,327	\$189	\$100	\$8
1010000	3031230	AUTOMATE POLE CARD SYSTEM	\$4,410	\$109	\$1,257	\$341	\$500	\$1,799	\$256	\$136	\$11
1010000	3031230	AUTOMATE POLE CARD SYSTEM	\$4,410	\$109	\$1,257	\$341	\$500	\$1,799	\$256	\$136	\$11
1010000	3031230	AUTOMATE POLE CARD SYSTEM	\$4,410	\$109	\$1,257	\$341	\$500	\$1,799	\$256	\$136	\$11
1010000	3031470	RILDA CANYON ROAD IMPROVEMENTS	\$3,574	\$60	\$921	\$267	\$503	\$1,428	\$225	\$157	\$14
1010000	3031470	RILDA CANYON ROAD IMPROVEMENTS	\$3,574	\$60	\$921	\$267	\$503	\$1,428	\$225	\$157	\$14
1010000	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	\$13,061	\$324	\$3,724	\$1,010	\$1,481	\$5,328	\$758	\$403	\$33
1010000	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	\$13,061	\$324	\$3,724	\$1,010	\$1,481	\$5,328	\$758	\$403	\$33
1010000	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	\$13,061	\$324	\$3,724	\$1,010	\$1,481	\$5,328	\$758	\$403	\$33
1010000	3031760	RECORD CENTER MANAGEMENT SOFTWARE	\$291	\$7	\$83	\$22	\$33	\$119	\$17	\$9	\$1
1010000	3031760	RECORD CENTER MANAGEMENT SOFTWARE	\$291	\$7	\$83	\$22	\$33	\$119	\$17	\$9	\$1
1010000	3031760	RECORD CENTER MANAGEMENT SOFTWARE	\$291	\$7	\$83	\$22	\$33	\$119	\$17	\$9	\$1
1010000	3031780	OUTAGE REPORTING SYSTEM	\$3,498	\$67	\$997	\$271	\$397	\$1,427	\$203	\$108	\$9
1010000	3031780	OUTAGE REPORTING SYSTEM	\$3,498	\$67	\$997	\$271	\$397	\$1,427	\$203	\$108	\$9
1010000	3031830	CUSTOMER SERVICE SYSTEM (CSS)	\$106,756	\$2,795	\$34,613	\$7,679	\$7,246	\$49,123	\$4,345	\$955	\$0
1010000	3031830	CUSTOMER SERVICE SYSTEM (CSS)	\$106,756	\$2,795	\$34,613	\$7,679	\$7,246	\$49,123	\$4,345	\$955	\$0
1010000	3032040	S A P	\$161,563	\$4,009	\$46,064	\$12,494	\$18,322	\$65,904	\$9,380	\$4,985	\$405
1010000	3032040	S A P	\$161,563	\$4,009	\$46,064	\$12,494	\$18,322	\$65,904	\$9,380	\$4,985	\$405
1010000	3032090	ENERGY COMMODITY SYSTEM SOFTWARE	\$9,974	\$247	\$2,844	\$771	\$1,131	\$4,068	\$579	\$308	\$25
1010000	3032090	ENERGY COMMODITY SYSTEM SOFTWARE	\$9,974	\$247	\$2,844	\$771	\$1,131	\$4,068	\$579	\$308	\$25
1010000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	\$1,660	\$41	\$473	\$128	\$188	\$677	\$96	\$51	\$4
1010000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	\$1,660	\$41	\$473	\$128	\$188	\$677	\$96	\$51	\$4
1010000	3032260	DWHS - DATA WAREHOUSE	\$1,158	\$29	\$330	\$90	\$131	\$472	\$67	\$36	\$3
1010000	3032260	DWHS - DATA WAREHOUSE	\$1,158	\$29	\$330	\$90	\$131	\$472	\$67	\$36	\$3
1010000	3032270	ENTERPRISE DATA WAREHOUSE	\$4,671	\$116	\$1,332	\$361	\$530	\$1,905	\$271	\$144	\$12
1010000	3032270	ENTERPRISE DATA WAREHOUSE	\$4,671	\$116	\$1,332	\$361	\$530	\$1,905	\$271	\$144	\$12
1010000	3032310	COMMON WORKSTATION & LOGIN APP	\$1,633	\$41	\$466	\$126	\$185	\$666	\$95	\$50	\$4
1010000	3032310	COMMON WORKSTATION & LOGIN APP	\$1,633	\$41	\$466	\$126	\$185	\$666	\$95	\$50	\$4
1010000	3032320	ELECTRONIC TAGGING OUTAGE MANAGEMENT SYSTEM	\$1,352	\$34	\$386	\$105	\$153	\$552	\$79	\$42	\$3
1010000	3032320	ELECTRONIC TAGGING OUTAGE MANAGEMENT SYSTEM	\$1,352	\$34	\$386	\$105	\$153	\$552	\$79	\$42	\$3
1010000	3032330	FIELDNET PRO METER READING SYST -HRP REP	\$2,908	\$72	\$829	\$225	\$330	\$1,186	\$169	\$90	\$7
1010000	3032330	FIELDNET PRO METER READING SYST -HRP REP	\$2,908	\$72	\$829	\$225	\$330	\$1,186	\$169	\$90	\$7
1010000	3032340	FACILITY INSPECTION REPORTING SYSTEM	\$1,503	\$37	\$429	\$116	\$170	\$613	\$87	\$46	\$4
1010000	3032340	FACILITY INSPECTION REPORTING SYSTEM	\$1,503	\$37	\$429	\$116	\$170	\$613	\$87	\$46	\$4
1010000	3032360	2002 GRID NET POWER COST MODELING	\$8,621	\$214	\$2,458	\$667	\$978	\$3,517	\$501	\$266	\$22
1010000	3032360	2002 GRID NET POWER COST MODELING	\$8,621	\$214	\$2,458	\$667	\$978	\$3,517	\$501	\$266	\$22
1010000	3032380	INTEGRATED COST MGT STRUCTURE	\$1,603	\$40	\$457	\$124	\$182	\$654	\$93	\$49	\$4
1010000	3032380	INTEGRATED COST MGT STRUCTURE	\$1,603	\$40	\$457	\$124	\$182	\$654	\$93	\$49	\$4
1010000	3032400	INCIDENT MANAGEMENT ANALYSIS PROGRAM	\$5,286	\$131	\$1,507	\$409	\$599	\$2,156	\$307	\$163	\$13
1010000	3032400	INCIDENT MANAGEMENT ANALYSIS PROGRAM	\$5,286	\$131	\$1,507	\$409	\$599	\$2,156	\$307	\$163	\$13
1010000	3032450	MID OFFICE IMPROVEMENT PROJECT	\$12,489	\$310	\$3,561	\$966	\$1,416	\$5,095	\$725	\$385	\$31
1010000	3032450	MID OFFICE IMPROVEMENT PROJECT	\$12,489	\$310	\$3,561	\$966	\$1,416	\$5,095	\$725	\$385	\$31
1010000	3032480	OUTAGE CALL HANDLING INTEGRATION	\$1,981	\$52	\$642	\$142	\$134	\$911	\$81	\$18	\$0
1010000	3032480	OUTAGE CALL HANDLING INTEGRATION	\$1,981	\$52	\$642	\$142	\$134	\$911	\$81	\$18	\$0
1010000	3032480	OUTAGE CALL HANDLING INTEGRATION	\$1,981	\$52	\$642	\$142	\$134	\$911	\$81	\$18	\$0
1010000	3032480	OUTAGE CALL HANDLING INTEGRATION	\$1,981	\$52	\$642	\$142	\$134	\$911	\$81	\$18	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(All located in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3032510	SO	\$10,299	\$256	\$2,937	\$796	\$1,168	\$4,201	\$598	\$318	\$26
	OPERATIONS MAPPING SYSTEM										
1010000	3032510 Total		\$10,299	\$256	\$2,937	\$796	\$1,168	\$4,201	\$598	\$318	\$26
1010000	3032530	SO	\$1,892	\$47	\$540	\$146	\$215	\$772	\$110	\$58	\$5
	POLE ATTACHMENT MGMT SYSTEM										
1010000	3032530 Total		\$1,892	\$47	\$540	\$146	\$215	\$772	\$110	\$58	\$5
1010000	3032590	SO	\$2,268	\$56	\$647	\$175	\$257	\$925	\$132	\$70	\$6
	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS										
1010000	3032590 Total		\$2,268	\$56	\$647	\$175	\$257	\$925	\$132	\$70	\$6
1010000	3032600	SO	\$9,035	\$224	\$2,576	\$699	\$1,025	\$3,686	\$525	\$279	\$23
	SINGLE PERSON SCHEDULING										
1010000	3032600 Total		\$9,035	\$224	\$2,576	\$699	\$1,025	\$3,686	\$525	\$279	\$23
1010000	3032640	SO	\$3,716	\$92	\$1,060	\$287	\$421	\$1,516	\$216	\$115	\$9
	TIBCO SOFTWARE										
1010000	3032640 Total		\$3,716	\$92	\$1,060	\$287	\$421	\$1,516	\$216	\$115	\$9
1010000	3032670	SO	\$1,586	\$39	\$452	\$123	\$180	\$647	\$92	\$49	\$4
	C&T OFFICIAL RECORD INFO SYSTEM										
1010000	3032670 Total		\$1,586	\$39	\$452	\$123	\$180	\$647	\$92	\$49	\$4
1010000	3032680	SG	\$1,581	\$29	\$430	\$125	\$198	\$638	\$97	\$60	\$6
	TRANSMISSION WHOLESALE BILLING SYSTEM										
1010000	3032680 Total		\$1,581	\$29	\$430	\$125	\$198	\$638	\$97	\$60	\$6
1010000	3032710	SG	\$181	\$3	\$49	\$14	\$23	\$73	\$11	\$7	\$1
	ROUGE RIVER HYDRO INTANGIBLES										
1010000	3032710 Total		\$181	\$3	\$49	\$14	\$23	\$73	\$11	\$7	\$1
1010000	3032730	SG	\$13,873	\$253	\$3,769	\$1,096	\$1,736	\$5,595	\$849	\$525	\$51
	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV										
1010000	3032730 Total		\$13,873	\$253	\$3,769	\$1,096	\$1,736	\$5,595	\$849	\$525	\$51
1010000	3032740	SG	\$1,044	\$19	\$284	\$83	\$131	\$421	\$64	\$40	\$4
	GADSBY INTANGIBLE ASSETS										
1010000	3032740 Total		\$1,044	\$19	\$284	\$83	\$131	\$421	\$64	\$40	\$4
1010000	3032750	SG	\$1,383	\$25	\$376	\$109	\$173	\$558	\$85	\$52	\$5
	EAGLE POINT HYDRO ASSETS										
1010000	3032750 Total		\$1,383	\$25	\$376	\$109	\$173	\$558	\$85	\$52	\$5
1010000	3032760	SG	\$24,851	\$453	\$6,751	\$1,964	\$3,109	\$10,022	\$1,520	\$941	\$91
	SWIFT 2 IMPROVEMENTS										
1010000	3032760 Total		\$24,851	\$453	\$6,751	\$1,964	\$3,109	\$10,022	\$1,520	\$941	\$91
1010000	3032770	SG	\$45	\$1	\$12	\$4	\$6	\$18	\$3	\$2	\$0
	NORTH UMPQUA - SETTLEMENT AGREEMENT										
1010000	3032770 Total		\$45	\$1	\$12	\$4	\$6	\$18	\$3	\$2	\$0
1010000	3032780	SG	\$34	\$1	\$9	\$3	\$4	\$14	\$2	\$1	\$0
	BEAR RIVER-SETTLEMENT AGREEMENT										
1010000	3032780 Total		\$34	\$1	\$9	\$3	\$4	\$14	\$2	\$1	\$0
1010000	3032830	SO	\$2,179	\$54	\$621	\$168	\$247	\$889	\$126	\$67	\$5
	VCPRO - XEROX CUST STMT FRMTR ENHANCE -										
1010000	3032830 Total		\$2,179	\$54	\$621	\$168	\$247	\$889	\$126	\$67	\$5
1010000	3032860	SO	\$2,563	\$64	\$731	\$198	\$291	\$1,045	\$149	\$79	\$6
	WEB SOFTWARE										
1010000	3032860 Total		\$2,563	\$64	\$731	\$198	\$291	\$1,045	\$149	\$79	\$6
1010000	3032880	SG	\$345	\$6	\$94	\$27	\$43	\$139	\$21	\$13	\$1
	LINK RIVER DAM RIGHTS										
1010000	3032880 Total		\$345	\$6	\$94	\$27	\$43	\$139	\$21	\$13	\$1
1010000	3032900	SG	\$224	\$4	\$61	\$18	\$28	\$91	\$14	\$9	\$1
	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS										
1010000	3032900 Total		\$224	\$4	\$61	\$18	\$28	\$91	\$14	\$9	\$1
1010000	3032910	WYP	\$193	\$0	\$0	\$0	\$193	\$0	\$0	\$0	\$0
	WYOMING VHF (VPC) SPECTRUM										
1010000	3032910 Total		\$193	\$0	\$0	\$0	\$193	\$0	\$0	\$0	\$0
1010000	3032920	IDU	\$390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	IDAHO VHF (VPC) SPECTRUM										
1010000	3032920 Total		\$390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3032930	UT	\$875	\$0	\$0	\$0	\$0	\$875	\$0	\$0	\$0
	UTAH VHF (VPC) SPECTRUM										
1010000	3032930 Total		\$875	\$0	\$0	\$0	\$0	\$875	\$0	\$0	\$0
1010000	3032990	SO	\$3,251	\$81	\$927	\$251	\$369	\$1,326	\$189	\$100	\$8
	P8DM - FILENET P8										
1010000	3032990 Total		\$3,251	\$81	\$927	\$251	\$369	\$1,326	\$189	\$100	\$8
1010000	3033090	SG	\$3,643	\$66	\$990	\$288	\$456	\$1,469	\$223	\$138	\$13
	STEAM PLANT INTANGIBLE ASSETS										
1010000	3033090 Total		\$3,643	\$66	\$990	\$288	\$456	\$1,469	\$223	\$138	\$13
1010000	3033120	SO	\$37,379	\$927	\$10,657	\$2,891	\$4,239	\$15,248	\$2,170	\$1,153	\$94
	RANGER EMS/SCADA SYSTEM										
1010000	3033120 Total		\$37,379	\$927	\$10,657	\$2,891	\$4,239	\$15,248	\$2,170	\$1,153	\$94
1010000	3033140	SO	\$37,379	\$927	\$10,657	\$2,891	\$4,239	\$15,248	\$2,170	\$1,153	\$94
	ETAGM - Electronic Tagging Sys-Merchant										
1010000	3033140 Total		\$37,379	\$927	\$10,657	\$2,891	\$4,239	\$15,248	\$2,170	\$1,153	\$94
1010000	3033150	SG	\$1,399	\$35	\$339	\$108	\$159	\$571	\$81	\$43	\$4
	ROUTT CITY ROAD FOR HAYDEN HAULAGE										
1010000	3033150 Total		\$1,399	\$35	\$339	\$108	\$159	\$571	\$81	\$43	\$4
			\$2,527	\$46	\$687	\$200	\$316	\$1,019	\$155	\$96	\$9



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3033150 Total		\$2,527	\$46	\$687	\$200	\$316	\$1,019	\$155	\$28	\$9
1010000	3033170	CN	\$3,151	\$83	\$1,022	\$227	\$214	\$1,450	\$128	\$96	\$0
1010000	3033180 Total		\$3,151	\$83	\$1,022	\$227	\$214	\$1,450	\$128	\$28	\$0
1010000	3033180	SO	\$1,931	\$48	\$551	\$149	\$219	\$788	\$112	\$60	\$5
1010000	3033180 Total		\$1,931	\$48	\$551	\$149	\$219	\$788	\$112	\$60	\$5
1010000	3033190	CN	\$1,872	\$49	\$607	\$135	\$127	\$861	\$76	\$17	\$0
1010000	3033190 Total		\$1,872	\$49	\$607	\$135	\$127	\$861	\$76	\$17	\$0
1010000	3034900	CN	\$63	\$2	\$21	\$5	\$4	\$29	\$3	\$1	\$0
1010000	3034900	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3034900	OR	\$829	\$0	\$829	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3034900	SE	\$54	\$1	\$14	\$4	\$8	\$22	\$3	\$2	\$0
1010000	3034900	SG	\$921	\$17	\$250	\$73	\$115	\$371	\$56	\$35	\$3
1010000	3034900	SO	\$33,578	\$833	\$9,574	\$2,597	\$3,808	\$13,697	\$1,950	\$1,036	\$84
1010000	3034900	UT	\$15	\$0	\$0	\$0	\$0	\$15	\$0	\$0	\$0
1010000	3034900	WA	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3034900	WYP	\$53	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
1010000	3034900 Total		\$35,518	\$852	\$10,687	\$2,680	\$3,988	\$14,135	\$2,014	\$1,074	\$88
1010000	3100000	SG	\$159	\$3	\$43	\$13	\$20	\$64	\$10	\$6	\$1
1010000	3100000	SSGCH	\$1,147	\$21	\$320	\$93	\$146	\$452	\$67	\$44	\$4
1010000	3100000 Total		\$1,306	\$24	\$364	\$106	\$166	\$516	\$76	\$50	\$5
1010000	3101000	SG	\$11,747	\$214	\$928	\$1,470	\$4,737	\$719	\$445	\$43	\$0
1010000	3101000	SSGCH	\$99	\$2	\$28	\$8	\$13	\$39	\$6	\$4	\$0
1010000	3101000 Total		\$11,846	\$216	\$936	\$1,482	\$4,776	\$724	\$449	\$43	\$0
1010000	3102000	SG	\$41,789	\$761	\$11,352	\$3,303	\$5,228	\$16,853	\$2,557	\$1,582	\$153
1010000	3102000 Total		\$41,789	\$761	\$11,352	\$3,303	\$5,228	\$16,853	\$2,557	\$1,582	\$153
1010000	3103000	SG	\$39,713	\$724	\$10,788	\$3,139	\$4,968	\$16,015	\$2,430	\$1,504	\$146
1010000	3103000 Total		\$39,713	\$724	\$10,788	\$3,139	\$4,968	\$16,015	\$2,430	\$1,504	\$146
1010000	3108000	SG	\$37	\$1	\$10	\$3	\$5	\$15	\$2	\$1	\$0
1010000	3108000 Total		\$37	\$1	\$10	\$3	\$5	\$15	\$2	\$1	\$0
1010000	3110000	SG	\$749,818	\$13,662	\$203,684	\$59,261	\$93,807	\$302,385	\$45,876	\$28,393	\$2,750
1010000	3110000	SSGCH	\$54,825	\$1,013	\$15,306	\$4,449	\$6,976	\$21,584	\$3,186	\$2,121	\$189
1010000	3110000 Total		\$804,643	\$14,675	\$218,990	\$63,710	\$100,783	\$323,969	\$49,062	\$30,515	\$2,939
1010000	3120000	SG	\$2,658,022	\$48,430	\$722,038	\$210,074	\$332,535	\$1,071,920	\$162,624	\$100,652	\$9,748
1010000	3120000	SSGCH	\$374,809	\$6,928	\$104,640	\$30,415	\$47,691	\$147,556	\$21,783	\$14,500	\$1,295
1010000	3120000 Total		\$3,032,830	\$55,358	\$826,678	\$240,489	\$380,227	\$1,219,476	\$184,407	\$115,152	\$11,043
1010000	3140000	SG	\$720,588	\$13,129	\$195,744	\$56,951	\$90,150	\$290,597	\$44,087	\$27,287	\$2,643
1010000	3140000	SSGCH	\$66,683	\$1,233	\$18,617	\$5,411	\$8,485	\$26,252	\$3,875	\$2,580	\$250
1010000	3140000 Total		\$787,271	\$14,362	\$214,361	\$62,362	\$98,635	\$316,849	\$47,963	\$29,866	\$2,893
1010000	3150000	SG	\$294,673	\$5,369	\$80,046	\$23,269	\$36,865	\$118,835	\$18,029	\$11,158	\$1,081
1010000	3150000	SSGCH	\$64,589	\$1,194	\$18,032	\$5,241	\$8,218	\$25,428	\$3,754	\$2,499	\$223
1010000	3150000 Total		\$359,262	\$6,563	\$98,079	\$28,530	\$45,084	\$144,263	\$21,783	\$13,657	\$1,304
1010000	3157000	SG	\$50	\$1	\$13	\$4	\$6	\$20	\$3	\$2	\$0
1010000	3157000	SSGCH	\$13	\$0	\$4	\$1	\$2	\$5	\$1	\$1	\$0
1010000	3157000 Total		\$63	\$1	\$17	\$5	\$8	\$25	\$4	\$2	\$0
1010000	3160000	SG	\$22,740	\$414	\$6,177	\$1,797	\$2,845	\$9,170	\$1,391	\$861	\$83
1010000	3160000	SSGCH	\$3,163	\$58	\$883	\$257	\$402	\$1,245	\$184	\$122	\$11
1010000	3160000 Total		\$25,903	\$473	\$7,060	\$2,054	\$3,247	\$10,416	\$1,575	\$983	\$94
1010000	3300000	SG-U	\$119	\$2	\$32	\$9	\$15	\$48	\$7	\$5	\$0
1010000	3300000 Total		\$119	\$2	\$32	\$9	\$15	\$48	\$7	\$5	\$0
1010000	3301000	SG-P	\$5,145	\$84	\$1,398	\$407	\$644	\$2,075	\$315	\$195	\$19
1010000	3301000	SG-U	\$5,530	\$101	\$1,502	\$437	\$692	\$2,230	\$338	\$209	\$20



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3301000 Total		\$10,675	\$194	\$2,900	\$844	\$1,335	\$4,305	\$653	\$404	\$39
1010000	LAND RIGHTS	SG-P	\$8,035	\$146	\$2,163	\$635	\$1,005	\$3,241	\$482	\$304	\$29
1010000	LAND RIGHTS	SG-U	\$64	\$1	\$17	\$5	\$8	\$26	\$4	\$2	\$0
1010000	3302000 Total		\$8,099	\$148	\$2,200	\$640	\$1,013	\$3,266	\$496	\$307	\$30
1010000	WATER RIGHTS	SG-U	\$140	\$3	\$38	\$11	\$17	\$56	\$9	\$5	\$1
1010000	3303000 Total		\$140	\$3	\$38	\$11	\$17	\$56	\$9	\$5	\$1
1010000	FLOOD RIGHTS	SG-P	\$260	\$5	\$71	\$21	\$32	\$105	\$16	\$10	\$1
1010000	FLOOD RIGHTS	SG-U	\$91	\$2	\$25	\$7	\$11	\$37	\$6	\$3	\$0
1010000	3304000 Total		\$351	\$6	\$95	\$28	\$44	\$141	\$21	\$13	\$1
1010000	LAND RIGHTS - FISH/WILDLIFE	SG-P	\$310	\$6	\$84	\$24	\$39	\$125	\$19	\$12	\$1
1010000	3305000 Total		\$310	\$6	\$84	\$24	\$39	\$125	\$19	\$12	\$1
1010000	STRUCTURES AND IMPROVE	SG-P	\$6	\$0	\$2	\$0	\$1	\$2	\$0	\$0	\$0
1010000	STRUCTURES AND IMPROVE	SG-U	\$7,268	\$132	\$1,974	\$574	\$909	\$2,931	\$445	\$275	\$27
1010000	3310000 Total		\$7,273	\$133	\$1,976	\$575	\$910	\$2,933	\$445	\$275	\$27
1010000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	\$40,061	\$730	\$10,882	\$3,166	\$5,012	\$16,156	\$2,451	\$1,517	\$147
1010000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	\$2,799	\$51	\$760	\$221	\$350	\$1,129	\$171	\$106	\$10
1010000	3311000 Total		\$42,860	\$781	\$11,643	\$3,387	\$5,362	\$17,285	\$2,622	\$1,623	\$157
1010000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	\$19,641	\$358	\$5,335	\$1,552	\$2,457	\$7,921	\$1,202	\$744	\$72
1010000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	\$364	\$7	\$99	\$29	\$45	\$147	\$22	\$14	\$1
1010000	3312000 Total		\$20,005	\$364	\$5,434	\$1,581	\$2,503	\$8,067	\$1,224	\$758	\$73
1010000	STRUCTURES AND IMPROVE-RECREATION	SG-P	\$12,102	\$221	\$3,287	\$956	\$1,514	\$4,880	\$740	\$458	\$44
1010000	STRUCTURES AND IMPROVE-RECREATION	SG-U	\$1,904	\$35	\$517	\$150	\$238	\$768	\$116	\$72	\$7
1010000	3313000 Total		\$14,006	\$255	\$3,805	\$1,107	\$1,752	\$5,648	\$857	\$550	\$51
1010000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	\$93	\$2	\$25	\$7	\$12	\$37	\$6	\$4	\$0
1010000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	\$91	\$2	\$25	\$7	\$11	\$37	\$6	\$3	\$0
1010000	3316000 Total		\$184	\$3	\$50	\$15	\$23	\$74	\$11	\$7	\$1
1010000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	\$2,751	\$50	\$747	\$217	\$344	\$1,110	\$168	\$104	\$10
1010000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	\$22,182	\$404	\$6,026	\$1,753	\$2,775	\$8,945	\$1,357	\$840	\$81
1010000	3320000 Total		\$24,933	\$454	\$6,773	\$1,971	\$3,119	\$10,055	\$1,525	\$944	\$91
1010000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	\$216,526	\$3,945	\$58,818	\$17,113	\$27,089	\$87,320	\$13,248	\$8,199	\$794
1010000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	\$31,642	\$577	\$8,595	\$2,501	\$3,959	\$12,761	\$1,936	\$1,198	\$116
1010000	3321000 Total		\$248,168	\$4,522	\$67,414	\$19,614	\$31,047	\$100,080	\$15,184	\$9,397	\$910
1010000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	\$6,850	\$125	\$1,861	\$541	\$857	\$2,762	\$419	\$259	\$25
1010000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	\$546	\$10	\$148	\$43	\$68	\$220	\$33	\$21	\$2
1010000	3322000 Total		\$7,396	\$135	\$2,009	\$585	\$925	\$2,983	\$453	\$280	\$27
1010000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	\$425	\$8	\$116	\$34	\$53	\$172	\$26	\$16	\$2
1010000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	\$63	\$1	\$17	\$5	\$8	\$26	\$4	\$2	\$0
1010000	3323000 Total		\$489	\$9	\$133	\$39	\$61	\$197	\$30	\$19	\$2
1010000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	\$529	\$10	\$144	\$42	\$66	\$213	\$32	\$20	\$2
1010000	3326000 Total		\$529	\$10	\$144	\$42	\$66	\$213	\$32	\$20	\$2
1010000	"WATER WHEELS, TURB & GENERATORS"	SG-P	\$68,352	\$1,246	\$18,576	\$5,404	\$8,555	\$27,577	\$4,184	\$2,589	\$251
1010000	"WATER WHEELS, TURB & GENERATORS"	SG-U	\$26,732	\$487	\$7,262	\$2,113	\$3,344	\$10,780	\$1,636	\$1,012	\$98
1010000	3330000 Total		\$95,114	\$1,733	\$25,837	\$7,517	\$11,899	\$38,357	\$5,819	\$3,602	\$349
1010000	ACCESSORY ELECTRIC EQUIPMENT	SG	\$435	\$6	\$118	\$34	\$54	\$176	\$27	\$16	\$2
1010000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	\$37,824	\$689	\$10,275	\$2,989	\$4,732	\$15,254	\$2,314	\$1,432	\$139
1010000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	\$8,419	\$153	\$2,287	\$665	\$1,053	\$3,395	\$515	\$319	\$31
1010000	3340000 Total		\$46,679	\$851	\$12,680	\$3,689	\$5,840	\$18,825	\$2,856	\$1,768	\$171
1010000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	\$3,568	\$65	\$969	\$282	\$446	\$1,439	\$218	\$136	\$13
1010000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	\$46	\$8	\$12	\$4	\$6	\$18	\$3	\$2	\$0
1010000	3347000 Total		\$3,614	\$66	\$982	\$286	\$452	\$1,458	\$221	\$137	\$13
1010000	MISC POWER PLANT EQUIP	SG-U	\$207	\$4	\$56	\$16	\$26	\$84	\$13	\$6	\$1



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3350000 Total		\$207	\$4	\$56	\$16	\$26	\$84	\$13	\$8	\$1
	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	\$2,214	\$40	\$601	\$175	\$277	\$893	\$135	\$84	\$8
1010000	3351000 Total		\$2,214	\$40	\$601	\$175	\$277	\$893	\$135	\$84	\$8
	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	\$49	\$1	\$13	\$4	\$6	\$20	\$3	\$2	\$0
1010000	3352000 Total		\$49	\$1	\$13	\$4	\$6	\$20	\$3	\$2	\$0
	MISC POWER PLANT EQUIP - RECREATION	SG-P	\$9	\$0	\$2	\$1	\$1	\$4	\$1	\$0	\$0
1010000	3353000 Total		\$9	\$0	\$2	\$1	\$1	\$4	\$1	\$0	\$0
	"ROADS, RAILROADS & BRIDGES"	SG-P	\$12,661	\$231	\$3,439	\$1,001	\$1,584	\$5,106	\$775	\$479	\$46
1010000	3360000	SG-U	\$1,421	\$26	\$386	\$112	\$178	\$573	\$87	\$54	\$5
1010000	3360000 Total		\$14,082	\$257	\$3,825	\$1,113	\$1,762	\$5,679	\$862	\$533	\$52
	LAND OWNED IN FEE	SG	\$4,123	\$75	\$1,120	\$326	\$216	\$1,663	\$222	\$156	\$15
1010000	3401000	SG	\$4,123	\$75	\$1,120	\$326	\$216	\$1,663	\$222	\$156	\$15
	WATER RIGHTS - OTHER PRODUCTION	SG	\$17,420	\$317	\$4,732	\$1,377	\$2,179	\$7,025	\$1,066	\$660	\$64
1010000	3403000 Total		\$17,420	\$317	\$4,732	\$1,377	\$2,179	\$7,025	\$1,066	\$660	\$64
	STRUCTURES & IMPROVEMENTS	SG	\$94,179	\$1,716	\$25,583	\$7,443	\$11,782	\$37,980	\$5,762	\$3,566	\$345
1010000	3410000	SSGCT	\$4,122	\$71	\$1,029	\$309	\$484	\$1,778	\$287	\$145	\$18
1010000	3410000 Total		\$98,301	\$1,787	\$26,613	\$7,753	\$12,267	\$39,759	\$6,049	\$3,711	\$363
	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	\$6,910	\$126	\$1,877	\$546	\$865	\$2,787	\$423	\$262	\$25
1010000	3420000	SSGCT	\$2,284	\$39	\$570	\$171	\$268	\$985	\$159	\$80	\$10
1010000	3420000 Total		\$9,194	\$165	\$2,448	\$718	\$1,133	\$3,772	\$582	\$342	\$35
	PRIME MOVERS	SG	\$1,156,418	\$21,071	\$314,135	\$91,397	\$144,675	\$466,357	\$70,753	\$43,790	\$4,241
1010000	3430000	SSGCT	\$50,677	\$873	\$12,658	\$3,803	\$5,957	\$21,862	\$3,527	\$1,779	\$219
1010000	3430000 Total		\$1,207,095	\$21,943	\$326,792	\$95,199	\$150,632	\$488,220	\$74,280	\$45,569	\$4,459
	GENERATORS	SG	\$21,954	\$3,862	\$7,576	\$1,752	\$2,617	\$8,476	\$1,298	\$8,026	\$777
1010000	3440000	SSGCT	\$15,874	\$273	\$3,965	\$1,191	\$1,866	\$6,848	\$1,105	\$557	\$68
1010000	3440000 Total		\$227,828	\$4,135	\$61,541	\$17,943	\$28,383	\$92,324	\$14,073	\$8,583	\$846
	ACCESSORY ELECTRIC EQUIPMENT	SG	\$117,849	\$2,147	\$32,013	\$9,314	\$14,744	\$47,526	\$7,210	\$4,463	\$432
1010000	3450000	SSGCT	\$3,166	\$55	\$791	\$238	\$372	\$1,366	\$220	\$111	\$14
1010000	3450000 Total		\$121,016	\$2,202	\$32,804	\$9,552	\$15,116	\$48,892	\$7,431	\$4,574	\$446
	MISCELLANEOUS PWR PLANT EQUIP	SG	\$6,839	\$125	\$1,858	\$541	\$856	\$2,758	\$418	\$259	\$25
1010000	3460000	SG	\$6,839	\$125	\$1,858	\$541	\$856	\$2,758	\$418	\$259	\$25
	LAND AND LAND RIGHTS	SG	\$841	\$15	\$229	\$67	\$105	\$339	\$51	\$32	\$3
1010000	3500000	SG	\$841	\$15	\$229	\$67	\$105	\$339	\$51	\$32	\$3
	LAND OWNED IN FEE	SG	\$30,556	\$557	\$8,300	\$2,415	\$3,823	\$12,322	\$1,869	\$1,157	\$112
1010000	3501000	SG	\$30,556	\$557	\$8,300	\$2,415	\$3,823	\$12,322	\$1,869	\$1,157	\$112
	LAND RIGHTS	SG	\$57,265	\$1,043	\$15,556	\$4,526	\$7,164	\$23,093	\$3,504	\$2,168	\$210
1010000	3502000	SG	\$57,265	\$1,043	\$15,556	\$4,526	\$7,164	\$23,093	\$3,504	\$2,168	\$210
	STRUCTURES & IMPROVEMENTS	SG	\$66,916	\$1,219	\$18,177	\$5,289	\$8,372	\$26,986	\$4,094	\$2,534	\$245
1010000	3520000	SG	\$66,916	\$1,219	\$18,177	\$5,289	\$8,372	\$26,986	\$4,094	\$2,534	\$245
	STATION EQUIPMENT	SG	\$917,320	\$16,714	\$249,185	\$72,500	\$114,763	\$369,935	\$56,124	\$34,736	\$3,364
1010000	3530000	SG	\$917,320	\$16,714	\$249,185	\$72,500	\$114,763	\$369,935	\$56,124	\$34,736	\$3,364
	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	\$68,098	\$1,605	\$23,931	\$6,963	\$11,022	\$35,528	\$5,390	\$3,336	\$323
1010000	3534000	SG	\$68,098	\$1,605	\$23,931	\$6,963	\$11,022	\$35,528	\$5,390	\$3,336	\$323
	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	\$56,389	\$1,027	\$15,318	\$4,457	\$7,055	\$22,740	\$3,450	\$2,135	\$207
1010000	3537000	SG	\$56,389	\$1,027	\$15,318	\$4,457	\$7,055	\$22,740	\$3,450	\$2,135	\$207
	TOWERS AND FIXTURES	SG	\$427,492	\$7,789	\$116,126	\$33,786	\$53,482	\$172,398	\$26,155	\$16,188	\$1,568
1010000	3540000	SG	\$427,492	\$7,789	\$116,126	\$33,786	\$53,482	\$172,398	\$26,155	\$16,188	\$1,568
	POLES AND FIXTURES	SG	\$526,437	\$9,592	\$143,004	\$41,606	\$65,861	\$212,300	\$32,209	\$19,935	\$1,931
1010000	3550000	SG	\$526,437	\$9,592	\$143,004	\$41,606	\$65,861	\$212,300	\$32,209	\$19,935	\$1,931
	OVERHEAD CONDUCTORS & DEVICES	SG	\$683,630	\$12,456	\$185,705	\$54,030	\$85,526	\$275,693	\$41,826	\$25,887	\$2,507
1010000	3560000	SG	\$683,630	\$12,456	\$185,705	\$54,030	\$85,526	\$275,693	\$41,826	\$25,887	\$2,507
1010000	3560000 Total		\$683,630	\$12,456	\$185,705	\$54,030	\$85,526	\$275,693	\$41,826	\$25,887	\$2,507



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3562000	SG	\$20,701	\$377	\$5,623	\$1,636	\$2,590	\$8,348	\$1,267	\$784	\$76
	3562000 Total		\$20,701	\$377	\$5,623	\$1,636	\$2,590	\$8,348	\$1,267	\$784	\$76
1010000	3570000	SG	\$3,210	\$58	\$872	\$254	\$402	\$1,294	\$196	\$122	\$12
	3570000 Total		\$3,210	\$58	\$872	\$254	\$402	\$1,294	\$196	\$122	\$12
1010000	3580000	SG	\$7,490	\$136	\$2,035	\$592	\$937	\$3,021	\$458	\$284	\$27
	3580000 Total		\$7,490	\$136	\$2,035	\$592	\$937	\$3,021	\$458	\$284	\$27
1010000	3590000	SG	\$11,391	\$208	\$3,094	\$900	\$1,425	\$4,594	\$697	\$431	\$42
	3590000 Total		\$11,391	\$208	\$3,094	\$900	\$1,425	\$4,594	\$697	\$431	\$42
1010000	3600000	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
	3600000 Total		\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1010000	3600000	OR	\$8	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0
	3600000 Total		\$8	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3600000	UT	\$168	\$0	\$0	\$0	\$0	\$168	\$0	\$0	\$0
	3600000 Total		\$168	\$0	\$0	\$0	\$0	\$168	\$0	\$0	\$0
1010000	3600000	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3600000 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3600000	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
	3600000 Total		\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
1010000	3600000	WYU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
	3600000 Total		\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1010000	3600000	CA	\$183	\$0	\$8	\$0	\$4	\$168	\$1	\$2	\$0
	3600000 Total		\$183	\$0	\$8	\$0	\$4	\$168	\$1	\$2	\$0
1010000	3601000	CA	\$278	\$278	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3601000 Total		\$278	\$278	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3601000	IDU	\$297	\$0	\$0	\$0	\$0	\$0	\$297	\$0	\$0
	3601000 Total		\$297	\$0	\$0	\$0	\$0	\$0	\$297	\$0	\$0
1010000	3601000	OR	\$5,496	\$0	\$5,496	\$0	\$0	\$0	\$0	\$0	\$0
	3601000 Total		\$5,496	\$0	\$5,496	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3601000	UT	\$23,106	\$0	\$0	\$0	\$0	\$23,106	\$0	\$0	\$0
	3601000 Total		\$23,106	\$0	\$0	\$0	\$0	\$23,106	\$0	\$0	\$0
1010000	3601000	WA	\$1,258	\$0	\$0	\$1,258	\$0	\$0	\$0	\$0	\$0
	3601000 Total		\$1,258	\$0	\$0	\$1,258	\$0	\$0	\$0	\$0	\$0
1010000	3601000	WYP	\$522	\$0	\$0	\$0	\$522	\$0	\$0	\$0	\$0
	3601000 Total		\$522	\$0	\$0	\$0	\$522	\$0	\$0	\$0	\$0
1010000	3601000	WYU	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$48	\$0
	3601000 Total		\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$48	\$0
1010000	3601000	CA	\$914	\$278	\$5,496	\$1,258	\$522	\$23,106	\$297	\$48	\$0
	3601000 Total		\$914	\$278	\$5,496	\$1,258	\$522	\$23,106	\$297	\$48	\$0
1010000	3602000	CA	\$914	\$914	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3602000 Total		\$914	\$914	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3602000	IDU	\$956	\$0	\$0	\$0	\$0	\$0	\$956	\$0	\$0
	3602000 Total		\$956	\$0	\$0	\$0	\$0	\$0	\$956	\$0	\$0
1010000	3602000	OR	\$3,432	\$0	\$3,432	\$0	\$0	\$0	\$0	\$0	\$0
	3602000 Total		\$3,432	\$0	\$3,432	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3602000	UT	\$6,427	\$0	\$0	\$0	\$0	\$6,427	\$0	\$0	\$0
	3602000 Total		\$6,427	\$0	\$0	\$0	\$0	\$6,427	\$0	\$0	\$0
1010000	3602000	WA	\$227	\$0	\$0	\$227	\$0	\$0	\$0	\$0	\$0
	3602000 Total		\$227	\$0	\$0	\$227	\$0	\$0	\$0	\$0	\$0
1010000	3602000	WYP	\$1,818	\$0	\$0	\$0	\$1,818	\$0	\$0	\$0	\$0
	3602000 Total		\$1,818	\$0	\$0	\$0	\$1,818	\$0	\$0	\$0	\$0
1010000	3602000	WYU	\$1,334	\$0	\$0	\$0	\$0	\$0	\$0	\$1,334	\$0
	3602000 Total		\$1,334	\$0	\$0	\$0	\$0	\$0	\$0	\$1,334	\$0
1010000	3602000	CA	\$15,109	\$914	\$3,432	\$227	\$1,818	\$6,427	\$956	\$1,334	\$0
	3602000 Total		\$15,109	\$914	\$3,432	\$227	\$1,818	\$6,427	\$956	\$1,334	\$0
1010000	3610000	CA	\$1,466	\$1,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3610000 Total		\$1,466	\$1,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3610000	IDU	\$810	\$0	\$0	\$0	\$0	\$0	\$810	\$0	\$0
	3610000 Total		\$810	\$0	\$0	\$0	\$0	\$0	\$810	\$0	\$0
1010000	3610000	OR	\$14,747	\$0	\$14,747	\$0	\$0	\$0	\$0	\$0	\$0
	3610000 Total		\$14,747	\$0	\$14,747	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3610000	UT	\$30,095	\$0	\$0	\$0	\$0	\$30,095	\$0	\$0	\$0
	3610000 Total		\$30,095	\$0	\$0	\$0	\$0	\$30,095	\$0	\$0	\$0
1010000	3610000	WA	\$2,220	\$0	\$0	\$2,220	\$0	\$0	\$0	\$0	\$0
	3610000 Total		\$2,220	\$0	\$0	\$2,220	\$0	\$0	\$0	\$0	\$0
1010000	3610000	WYP	\$6,927	\$0	\$0	\$0	\$6,927	\$0	\$0	\$0	\$0
	3610000 Total		\$6,927	\$0	\$0	\$0	\$6,927	\$0	\$0	\$0	\$0
1010000	3610000	WYU	\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$167	\$0
	3610000 Total		\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$167	\$0
1010000	3620000	CA	\$56,432	\$1,466	\$14,747	\$2,220	\$6,927	\$30,095	\$810	\$167	\$0
	3620000 Total		\$56,432	\$1,466	\$14,747	\$2,220	\$6,927	\$30,095	\$810	\$167	\$0
1010000	3620000	IDU	\$26,249	\$14,507	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3620000 Total		\$26,249	\$14,507	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3620000	OR	\$172,829	\$0	\$172,829	\$0	\$0	\$26,249	\$0	\$0	\$0
	3620000 Total		\$172,829	\$0	\$172,829	\$0	\$0	\$26,249	\$0	\$0	\$0
1010000	3620000	UT	\$329,837	\$0	\$0	\$0	\$0	\$329,837	\$0	\$0	\$0
	3620000 Total		\$329,837	\$0	\$0	\$0	\$0	\$329,837	\$0	\$0	\$0
1010000	3620000	WA	\$42,828	\$0	\$0	\$42,828	\$0	\$0	\$0	\$0	\$0
	3620000 Total		\$42,828	\$0	\$0	\$42,828	\$0	\$0	\$0	\$0	\$0
1010000	3620000	WYP	\$93,686	\$0	\$0	\$0	\$93,686	\$0	\$0	\$0	\$0
	3620000 Total		\$93,686	\$0	\$0	\$0	\$93,686	\$0	\$0	\$0	\$0
1010000	3620000	WYU	\$5,652	\$0	\$0	\$0	\$0	\$0	\$0	\$5,652	\$0
	3620000 Total		\$5,652	\$0	\$0	\$0	\$0	\$0	\$0	\$5,652	\$0
1010000	3627000	CA	\$685,957	\$14,507	\$172,829	\$42,828	\$93,686	\$329,837	\$26,249	\$5,652	\$0
	3627000 Total		\$685,957	\$14,507	\$172,829	\$42,828	\$93,686	\$329,837	\$26,249	\$5,652	\$0
1010000	3627000	IDU	\$218	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3627000 Total		\$218	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3627000	OR	\$350	\$0	\$0	\$0	\$0	\$350	\$0	\$0	\$0
	3627000 Total		\$350	\$0	\$0	\$0	\$0	\$350	\$0	\$0	\$0
1010000	3627000	UT	\$2,989	\$0	\$2,989	\$0	\$0	\$0	\$0	\$0	\$0
	3627000 Total		\$2,989	\$0	\$2,989	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3627000	WA	\$11,732	\$0	\$0	\$0	\$0	\$11,732	\$0	\$0	\$0
	3627000 Total		\$11,732	\$0	\$0	\$0	\$0	\$11,732	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC
1010000	3627000	WA	\$797	\$0	\$0	\$797	\$0	\$0	\$0	\$0	\$0
1010000	3627000	WYP	\$2,831	\$0	\$0	\$0	\$2,831	\$0	\$0	\$0	\$0
1010000	3627000	WYU	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35	\$0
	3627000 Total		\$18,952	\$218	\$2,989	\$797	\$2,831	\$11,732	\$350	\$35	\$0
1010000	3650000	UT	\$1,393	\$0	\$0	\$0	\$0	\$1,393	\$0	\$0	\$0
1010000	3650000	WYP	\$1,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3650000	WYU	\$65	\$0	\$0	\$0	\$0	\$65	\$0	\$0	\$0
	3650000 Total		\$65	\$0	\$0	\$0	\$0	\$65	\$0	\$0	\$0
1010000	3637000	CA	\$47,420	\$47,420	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3640000	IDU	\$56,346	\$0	\$0	\$0	\$0	\$0	\$56,346	\$0	\$0
1010000	3640000	OR	\$296,431	\$0	\$296,431	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3640000	UT	\$273,090	\$0	\$0	\$0	\$0	\$273,090	\$0	\$0	\$0
1010000	3640000	WA	\$83,295	\$0	\$0	\$83,295	\$0	\$0	\$0	\$0	\$0
1010000	3640000	WYP	\$77,802	\$0	\$0	\$0	\$77,802	\$0	\$0	\$0	\$0
1010000	3640000	WYU	\$16,046	\$0	\$0	\$0	\$0	\$0	\$0	\$16,046	\$0
	3640000 Total		\$850,430	\$47,420	\$296,431	\$83,295	\$77,802	\$273,090	\$56,346	\$16,046	\$0
1010000	3650000	CA	\$31,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3650000	IDU	\$33,061	\$0	\$0	\$0	\$0	\$0	\$33,061	\$0	\$0
1010000	3650000	OR	\$216,663	\$0	\$216,663	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3650000	UT	\$186,130	\$0	\$0	\$0	\$0	\$186,130	\$0	\$0	\$0
1010000	3650000	WA	\$54,718	\$0	\$0	\$54,718	\$0	\$0	\$0	\$0	\$0
1010000	3650000	WYP	\$76,578	\$0	\$0	\$0	\$76,578	\$0	\$0	\$0	\$0
1010000	3650000	WYU	\$9,904	\$0	\$0	\$0	\$0	\$0	\$0	\$9,904	\$0
	3650000 Total		\$608,761	\$31,708	\$216,663	\$54,718	\$76,578	\$186,130	\$33,061	\$9,904	\$0
1010000	3660000	CA	\$14,783	\$14,783	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3660000	IDU	\$6,914	\$0	\$0	\$0	\$0	\$0	\$6,914	\$0	\$0
1010000	3660000	OR	\$78,913	\$0	\$78,913	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3660000	UT	\$143,909	\$0	\$0	\$0	\$0	\$143,909	\$0	\$0	\$0
1010000	3660000	WA	\$14,399	\$0	\$0	\$14,399	\$0	\$0	\$0	\$0	\$0
1010000	3660000	WYP	\$10,729	\$0	\$0	\$0	\$10,729	\$0	\$0	\$0	\$0
1010000	3660000	WYU	\$3,504	\$0	\$0	\$0	\$0	\$0	\$0	\$3,504	\$0
	3660000 Total		\$273,151	\$14,783	\$78,913	\$14,399	\$10,729	\$143,909	\$6,914	\$3,504	\$0
1010000	3670000	CA	\$16,185	\$16,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3670000	IDU	\$22,628	\$0	\$0	\$0	\$0	\$0	\$22,628	\$0	\$0
1010000	3670000	OR	\$141,855	\$0	\$141,855	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3670000	UT	\$417,114	\$0	\$0	\$0	\$0	\$417,114	\$0	\$0	\$0
1010000	3670000	WA	\$19,000	\$0	\$0	\$19,000	\$0	\$0	\$0	\$0	\$0
1010000	3670000	WYP	\$26,599	\$0	\$0	\$0	\$26,599	\$0	\$0	\$0	\$0
1010000	3670000	WYU	\$15,321	\$0	\$0	\$0	\$0	\$0	\$0	\$15,321	\$0
	3670000 Total		\$858,702	\$16,185	\$141,855	\$19,000	\$26,599	\$417,114	\$22,628	\$15,321	\$0
1010000	3680000	CA	\$43,699	\$43,699	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3680000	IDU	\$61,739	\$0	\$0	\$0	\$0	\$0	\$61,739	\$0	\$0
1010000	3680000	OR	\$357,264	\$0	\$357,264	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3680000	UT	\$357,265	\$0	\$0	\$0	\$0	\$357,265	\$0	\$0	\$0
1010000	3680000	WA	\$87,038	\$0	\$0	\$87,038	\$0	\$0	\$0	\$0	\$0
1010000	3680000	WYP	\$67,941	\$0	\$0	\$0	\$67,941	\$0	\$0	\$0	\$0
1010000	3680000	WYU	\$10,648	\$0	\$0	\$0	\$0	\$0	\$0	\$10,648	\$0
	3680000 Total		\$985,595	\$43,699	\$357,264	\$87,038	\$67,941	\$357,265	\$61,739	\$10,648	\$0
1010000	3691000	CA	\$7,799	\$7,799	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3691000	IDU	\$6,033	\$0	\$0	\$0	\$0	\$0	\$6,033	\$0	\$0
1010000	3691000	OR	\$65,678	\$0	\$65,678	\$0	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	SERVICES - OVERHEAD	UT	\$63,139	\$0	\$0	\$0	\$0	\$63,139	\$0	\$0	\$0
1010000	SERVICES - OVERHEAD	WA	\$15,786	\$0	\$0	\$15,786	\$0	\$0	\$0	\$0	\$0
1010000	SERVICES - OVERHEAD	WYP	\$12,052	\$0	\$0	\$0	\$12,052	\$0	\$0	\$0	\$0
1010000	SERVICES - OVERHEAD	WYU	\$1,903	\$0	\$0	\$0	\$0	\$0	\$0	\$1,903	\$0
3691000	Total		\$172,990	\$7,799	\$5,678	\$15,786	\$12,052	\$63,139	\$6,033	\$1,903	\$0
1010000	SERVICES - UNDERGROUND	CA	\$13,339	\$13,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	SERVICES - UNDERGROUND	IDU	\$19,595	\$0	\$0	\$0	\$0	\$0	\$19,595	\$0	\$0
1010000	SERVICES - UNDERGROUND	OR	\$135,428	\$0	\$135,428	\$0	\$0	\$0	\$0	\$0	\$0
1010000	SERVICES - UNDERGROUND	UT	\$124,538	\$0	\$0	\$0	\$0	\$124,538	\$0	\$0	\$0
1010000	SERVICES - UNDERGROUND	WA	\$28,056	\$0	\$0	\$28,056	\$0	\$0	\$0	\$0	\$0
1010000	SERVICES - UNDERGROUND	WYP	\$19,902	\$0	\$0	\$0	\$19,902	\$0	\$0	\$0	\$0
1010000	SERVICES - UNDERGROUND	WYU	\$5,677	\$0	\$0	\$0	\$0	\$0	\$0	\$5,677	\$0
3692000	Total		\$346,537	\$13,339	\$135,428	\$28,056	\$19,902	\$124,538	\$19,595	\$5,677	\$0
1010000	METERS	CA	\$3,936	\$3,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	METERS	IDU	\$13,667	\$0	\$0	\$0	\$0	\$0	\$13,667	\$0	\$0
1010000	METERS	OR	\$59,552	\$0	\$59,552	\$0	\$0	\$0	\$0	\$0	\$0
1010000	METERS	UT	\$77,425	\$0	\$0	\$0	\$0	\$77,425	\$0	\$0	\$0
1010000	METERS	WA	\$13,802	\$0	\$0	\$13,802	\$0	\$0	\$0	\$0	\$0
1010000	METERS	WYP	\$12,429	\$0	\$0	\$0	\$12,429	\$0	\$0	\$0	\$0
1010000	METERS	WYU	\$2,914	\$0	\$0	\$0	\$0	\$0	\$0	\$2,914	\$0
3700000	Total		\$183,725	\$3,936	\$59,552	\$13,802	\$12,429	\$77,425	\$13,667	\$2,914	\$0
1010000	INSTALL ON CUSTOMERS PREMISES	CA	\$271	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	INSTALL ON CUSTOMERS PREMISES	IDU	\$164	\$0	\$0	\$0	\$0	\$0	\$164	\$0	\$0
1010000	INSTALL ON CUSTOMERS PREMISES	OR	\$2,437	\$0	\$2,437	\$0	\$0	\$0	\$0	\$0	\$0
1010000	INSTALL ON CUSTOMERS PREMISES	UT	\$4,530	\$0	\$0	\$0	\$0	\$4,530	\$0	\$0	\$0
1010000	INSTALL ON CUSTOMERS PREMISES	WA	\$529	\$0	\$0	\$529	\$0	\$0	\$0	\$0	\$0
1010000	INSTALL ON CUSTOMERS PREMISES	WYP	\$755	\$0	\$0	\$0	\$755	\$0	\$0	\$0	\$0
1010000	INSTALL ON CUSTOMERS PREMISES	WYU	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$139	\$0
3710000	Total		\$8,826	\$271	\$2,437	\$529	\$755	\$4,530	\$164	\$139	\$0
1010000	STREET LIGHTING & SIGNAL SYSTEMS	CA	\$660	\$660	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	\$592	\$0	\$0	\$0	\$0	\$0	\$592	\$0	\$0
1010000	STREET LIGHTING & SIGNAL SYSTEMS	OR	\$21,114	\$0	\$21,114	\$0	\$0	\$0	\$0	\$0	\$0
1010000	STREET LIGHTING & SIGNAL SYSTEMS	UT	\$25,753	\$0	\$0	\$0	\$0	\$25,753	\$0	\$0	\$0
1010000	STREET LIGHTING & SIGNAL SYSTEMS	WA	\$3,713	\$0	\$0	\$3,713	\$0	\$0	\$0	\$0	\$0
1010000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	\$6,696	\$0	\$0	\$0	\$6,696	\$0	\$0	\$0	\$0
1010000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	\$2,102	\$0	\$0	\$0	\$0	\$0	\$0	\$2,102	\$0
3730000	Total		\$60,630	\$660	\$21,114	\$3,713	\$6,696	\$25,753	\$592	\$2,102	\$0
1010000	LAND AND LAND RIGHTS	IDU	\$93	\$0	\$0	\$0	\$0	\$0	\$93	\$0	\$0
1010000	LAND AND LAND RIGHTS	OR	\$228	\$0	\$228	\$0	\$0	\$0	\$0	\$0	\$0
1010000	LAND AND LAND RIGHTS	UT	\$1,334	\$0	\$0	\$0	\$0	\$1,334	\$0	\$0	\$0
1010000	LAND AND LAND RIGHTS	WYU	\$434	\$0	\$0	\$0	\$0	\$0	\$0	\$434	\$0
3890000	Total		\$2,089	\$0	\$228	\$0	\$0	\$1,334	\$93	\$434	\$0
1010000	LAND OWNED IN FEE	CA	\$218	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	LAND OWNED IN FEE	CN	\$1,129	\$366	\$81	\$77	\$519	\$46	\$10	\$0	\$0
1010000	LAND OWNED IN FEE	IDU	\$100	\$0	\$0	\$0	\$0	\$100	\$0	\$0	\$0
1010000	LAND OWNED IN FEE	OR	\$2,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	LAND OWNED IN FEE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	LAND OWNED IN FEE	SO	\$5,598	\$139	\$433	\$635	\$2,284	\$325	\$173	\$14	\$0
1010000	LAND OWNED IN FEE	UT	\$2,544	\$0	\$0	\$0	\$2,544	\$0	\$0	\$0	\$0
1010000	LAND OWNED IN FEE	WA	\$1,099	\$0	\$0	\$1,099	\$0	\$0	\$0	\$0	\$0
1010000	LAND OWNED IN FEE	WYP	\$313	\$0	\$0	\$0	\$313	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of June 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	LAND OWNED IN FEE			\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		WYU	\$13,080	\$386	\$3,970	\$1,613	\$1,024	\$5,347	\$471	\$255	\$14
	3891000 Total										
1010000	LAND RIGHTS	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5	\$0
1010000	LAND RIGHTS	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	LAND RIGHTS	UT	\$34	\$0	\$0	\$0	\$0	\$34	\$0	\$0	\$0
1010000	LAND RIGHTS	WYP	\$52	\$0	\$0	\$0	\$52	\$0	\$0	\$0	\$0
1010000	LAND RIGHTS	WYU	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
	3892000 Total										
1010000	STRUCTURES AND IMPROVEMENTS	CA	\$1,478	\$1,478	\$0	\$0	\$53	\$35	\$5	\$22	\$0
1010000	STRUCTURES AND IMPROVEMENTS	CN	\$7,889	\$2,077	\$2,558	\$567	\$535	\$3,630	\$321	\$71	\$0
1010000	STRUCTURES AND IMPROVEMENTS	IDU	\$9,585	\$0	\$0	\$0	\$0	\$0	\$9,585	\$0	\$0
1010000	STRUCTURES AND IMPROVEMENTS	OR	\$19,882	\$0	\$19,882	\$0	\$0	\$0	\$0	\$0	\$0
1010000	STRUCTURES AND IMPROVEMENTS	SG	\$5,934	\$108	\$1,612	\$469	\$742	\$2,383	\$363	\$225	\$22
1010000	STRUCTURES AND IMPROVEMENTS	SO	\$74,923	\$1,859	\$21,362	\$5,794	\$8,497	\$30,562	\$4,350	\$2,312	\$188
1010000	STRUCTURES AND IMPROVEMENTS	UT	\$35,851	\$0	\$0	\$0	\$0	\$35,851	\$0	\$0	\$0
1010000	STRUCTURES AND IMPROVEMENTS	WA	\$10,843	\$0	\$0	\$10,843	\$0	\$0	\$0	\$0	\$0
1010000	STRUCTURES AND IMPROVEMENTS	WYP	\$3,268	\$0	\$0	\$3,268	\$0	\$0	\$0	\$0	\$0
1010000	STRUCTURES AND IMPROVEMENTS	WYU	\$2,324	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,324
	3900000 Total										
1010000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	\$842	\$842	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	\$3,271	\$86	\$1,061	\$235	\$222	\$1,505	\$133	\$29	\$0
1010000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	\$11,349	\$0	\$11,349	\$0	\$0	\$0	\$0	\$0	\$0
1010000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	\$16,181	\$401	\$4,613	\$1,251	\$1,835	\$6,600	\$939	\$499	\$41
1010000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0
1010000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	\$2,414	\$0	\$0	\$2,414	\$0	\$0	\$0	\$0	\$0
1010000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	\$7,801	\$0	\$0	\$7,801	\$0	\$0	\$0	\$0	\$0
1010000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39
	3901000 Total										
1010000	STRUCTURES & IMPROVEMENTS - PANELS	CA	\$103	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	STRUCTURES & IMPROVEMENTS - PANELS	CN	\$936	\$25	\$304	\$67	\$64	\$431	\$38	\$8	\$0
1010000	STRUCTURES & IMPROVEMENTS - PANELS	OR	\$545	\$0	\$545	\$0	\$0	\$0	\$0	\$0	\$0
1010000	STRUCTURES & IMPROVEMENTS - PANELS	SG	\$92	\$2	\$25	\$7	\$12	\$37	\$6	\$3	\$0
1010000	STRUCTURES & IMPROVEMENTS - PANELS	SO	\$10,688	\$265	\$3,047	\$826	\$1,212	\$4,360	\$621	\$330	\$27
1010000	STRUCTURES & IMPROVEMENTS - PANELS	UT	\$183	\$0	\$0	\$0	\$0	\$183	\$0	\$0	\$0
1010000	STRUCTURES & IMPROVEMENTS - PANELS	WA	\$27	\$0	\$0	\$27	\$0	\$0	\$0	\$0	\$0
1010000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	\$178	\$0	\$0	\$0	\$178	\$0	\$0	\$0	\$0
1010000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
	3903000 Total										
1010000	OFFICE FURNITURE	CA	\$146	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	OFFICE FURNITURE	CN	\$1,975	\$52	\$640	\$142	\$134	\$909	\$80	\$18	\$0
1010000	OFFICE FURNITURE	IDU	\$161	\$0	\$0	\$0	\$0	\$0	\$161	\$0	\$0
1010000	OFFICE FURNITURE	OR	\$2,721	\$0	\$2,721	\$0	\$0	\$0	\$0	\$0	\$0
1010000	OFFICE FURNITURE	SE	\$10	\$0	\$2	\$1	\$1	\$4	\$1	\$0	\$0
1010000	OFFICE FURNITURE	SG	\$3,115	\$57	\$846	\$246	\$390	\$1,256	\$191	\$118	\$11
1010000	OFFICE FURNITURE	SO	\$16,734	\$415	\$4,771	\$1,294	\$1,898	\$6,826	\$972	\$516	\$42
1010000	OFFICE FURNITURE	SSGCH	\$74	\$1	\$21	\$6	\$9	\$29	\$4	\$3	\$0
1010000	OFFICE FURNITURE	UT	\$847	\$0	\$0	\$0	\$0	\$847	\$0	\$0	\$0
1010000	OFFICE FURNITURE	WA	\$671	\$0	\$0	\$671	\$0	\$0	\$0	\$0	\$0
1010000	OFFICE FURNITURE	WYP	\$1,024	\$0	\$0	\$0	\$1,024	\$0	\$0	\$0	\$0
1010000	OFFICE FURNITURE	WYU	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59
	3910000 Total										
			\$27,536	\$671	\$9,002	\$2,360	\$3,456	\$9,871	\$1,409	\$714	\$54



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of June 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3911000			\$3,622	\$90	\$1,033	\$280	\$1,478	\$210	\$112	\$9
	3911000	SO		\$3,622	\$90	\$1,033	\$280	\$1,478	\$210	\$112	\$9
	3911000	Total		\$3,622	\$90	\$1,033	\$280	\$1,478	\$210	\$112	\$9
1010000	3912000	CA	\$222	\$222	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3912000	CN	\$5,342	\$1,732	\$384	\$0	\$363	\$2,458	\$217	\$48	\$0
1010000	3912000	IDU	\$937	\$0	\$0	\$0	\$0	\$937	\$0	\$0	\$0
1010000	3912000	OR	\$2,789	\$2,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3912000	SE	\$110	\$2	\$8	\$8	\$15	\$44	\$7	\$5	\$0
1010000	3912000	SG	\$1,305	\$24	\$354	\$103	\$163	\$526	\$80	\$49	\$5
1010000	3912000	SO	\$44,769	\$1,111	\$12,765	\$3,462	\$5,077	\$18,262	\$2,599	\$1,381	\$112
1010000	3912000	UT	\$2,910	\$0	\$0	\$0	\$0	\$2,910	\$0	\$0	\$0
1010000	3912000	WA	\$992	\$0	\$0	\$992	\$0	\$0	\$0	\$0	\$0
1010000	3912000	WYP	\$2,320	\$0	\$0	\$0	\$2,320	\$0	\$0	\$0	\$0
1010000	3912000	WYU	\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$152	\$0
	3912000	Total	\$61,848	\$1,499	\$17,668	\$4,950	\$7,938	\$24,200	\$3,840	\$1,635	\$117
1010000	3913000	CA	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3913000	CN	\$42	\$1	\$14	\$3	\$3	\$19	\$2	\$0	\$0
1010000	3913000	OR	\$31	\$0	\$31	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3913000	SG	\$697	\$13	\$189	\$55	\$87	\$281	\$43	\$26	\$3
1010000	3913000	SO	\$139	\$3	\$40	\$11	\$16	\$57	\$8	\$4	\$0
1010000	3913000	UT	\$38	\$0	\$0	\$0	\$0	\$38	\$0	\$0	\$0
1010000	3913000	WA	\$10	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0
1010000	3913000	WYP	\$17	\$0	\$0	\$0	\$17	\$0	\$0	\$0	\$0
1010000	3913000	WYU	\$7	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3913000	Total	\$989	\$25	\$274	\$79	\$123	\$395	\$52	\$38	\$3
1010000	3920100	CA	\$82	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920100	IDU	\$429	\$0	\$0	\$0	\$0	\$0	\$429	\$0	\$0
1010000	3920100	OR	\$1,899	\$0	\$1,899	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920100	SG	\$618	\$11	\$168	\$49	\$77	\$249	\$38	\$23	\$2
1010000	3920100	SO	\$1,208	\$30	\$344	\$93	\$137	\$493	\$70	\$37	\$3
1010000	3920100	SSGCH	\$45	\$1	\$13	\$4	\$6	\$18	\$3	\$2	\$0
1010000	3920100	UT	\$2,658	\$0	\$0	\$0	\$0	\$2,658	\$0	\$0	\$0
1010000	3920100	WA	\$407	\$0	\$0	\$407	\$0	\$0	\$0	\$0	\$0
1010000	3920100	WYP	\$492	\$0	\$0	\$0	\$492	\$0	\$0	\$0	\$0
1010000	3920100	WYU	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3920100	Total	\$7,859	\$124	\$2,424	\$552	\$712	\$3,418	\$540	\$84	\$5
1010000	3920200	IDU	\$34	\$0	\$0	\$0	\$0	\$0	\$34	\$0	\$0
1010000	3920200	OR	\$487	\$0	\$487	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920200	SG	\$47	\$1	\$13	\$4	\$6	\$19	\$3	\$2	\$0
1010000	3920200	SO	\$441	\$11	\$126	\$34	\$50	\$180	\$26	\$14	\$1
1010000	3920200	SSGCH	\$25	\$0	\$7	\$2	\$3	\$10	\$1	\$1	\$0
1010000	3920200	UT	\$573	\$0	\$0	\$0	\$0	\$573	\$0	\$0	\$0
1010000	3920200	WA	\$73	\$0	\$0	\$73	\$0	\$0	\$0	\$0	\$0
1010000	3920200	WYP	\$132	\$0	\$0	\$0	\$132	\$0	\$0	\$0	\$0
	3920200	Total	\$1,813	\$12	\$633	\$113	\$191	\$782	\$64	\$16	\$1
1010000	3920400	CA	\$449	\$449	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920400	IDU	\$1,186	\$0	\$0	\$0	\$0	\$0	\$1,186	\$0	\$0
1010000	3920400	OR	\$5,744	\$0	\$5,744	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920400	SE	\$498	\$8	\$128	\$37	\$70	\$199	\$31	\$22	\$2
1010000	3920400	SG	\$6,529	\$119	\$1,774	\$516	\$817	\$2,633	\$399	\$247	\$24
1010000	3920400	SO	\$1,085	\$27	\$309	\$84	\$123	\$443	\$63	\$33	\$3
1010000	3920400	SSGCH	\$215	\$4	\$60	\$17	\$27	\$85	\$12	\$8	\$1



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3920400	SSGCT	\$25	\$25	\$0	\$6	\$2	\$3	\$11	\$2	\$0
1010000	3920400	UT	\$9,476	\$9,476	\$0	\$0	\$0	\$0	\$9,476	\$0	\$0
1010000	3920400	WA	\$982	\$982	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920400	WYP	\$1,777	\$1,777	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920400	WYU	\$444	\$444	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3920400 Total		\$28,410	\$607	\$8,021	\$1,639	\$2,817	\$12,846	\$1,694	\$756	\$29
1010000	3920500	CA	\$703	\$703	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920500	IDU	\$2,319	\$2,319	\$0	\$0	\$0	\$0	\$2,319	\$0	\$0
1010000	3920500	OR	\$8,574	\$8,574	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920500	SE	\$206	\$206	\$3	\$15	\$29	\$82	\$13	\$9	\$1
1010000	3920500	SG	\$4,109	\$75	\$1,116	\$325	\$514	\$1,657	\$251	\$156	\$15
1010000	3920500	SO	\$894	\$22	\$255	\$69	\$101	\$365	\$52	\$28	\$2
1010000	3920500	SSGCH	\$55	\$1	\$15	\$4	\$7	\$22	\$3	\$2	\$0
1010000	3920500	UT	\$14,178	\$0	\$0	\$0	\$0	\$14,178	\$0	\$0	\$0
1010000	3920500	WA	\$2,478	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920500	WYP	\$2,603	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920500	WYU	\$665	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3920500 Total		\$36,783	\$805	\$10,013	\$2,892	\$3,254	\$16,303	\$2,639	\$859	\$18
1010000	3920600	OR	\$76	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920600	SE	\$3	\$3	\$1	\$0	\$0	\$1	\$0	\$0	\$0
1010000	3920600	SG	\$2,588	\$47	\$703	\$205	\$324	\$1,044	\$158	\$98	\$9
1010000	3920600	UT	\$146	\$0	\$0	\$0	\$0	\$146	\$0	\$0	\$0
	3920600 Total		\$2,814	\$47	\$780	\$205	\$324	\$1,191	\$159	\$98	\$10
1010000	3920900	CA	\$272	\$272	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920900	IDU	\$817	\$817	\$0	\$0	\$0	\$0	\$817	\$0	\$0
1010000	3920900	OR	\$2,611	\$2,611	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920900	SE	\$51	\$1	\$13	\$4	\$7	\$20	\$3	\$2	\$0
1010000	3920900	SG	\$2,066	\$38	\$561	\$163	\$258	\$833	\$126	\$78	\$8
1010000	3920900	SO	\$550	\$14	\$157	\$43	\$62	\$224	\$32	\$17	\$1
1010000	3920900	SSGCH	\$51	\$1	\$14	\$4	\$7	\$20	\$3	\$2	\$0
1010000	3920900	SSGCT	\$19	\$0	\$5	\$1	\$2	\$8	\$1	\$1	\$0
1010000	3920900	UT	\$3,985	\$0	\$0	\$0	\$0	\$3,985	\$0	\$0	\$0
1010000	3920900	WA	\$562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920900	WYP	\$1,585	\$0	\$0	\$0	\$1,585	\$0	\$0	\$0	\$0
1010000	3920900	WYU	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3920900 Total		\$12,879	\$326	\$3,361	\$777	\$1,922	\$5,091	\$983	\$409	\$9
1010000	3921400	CA	\$25	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3921400	IDU	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3921400	OR	\$145	\$0	\$145	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3921400	SG	\$235	\$4	\$64	\$19	\$29	\$95	\$14	\$9	\$1
1010000	3921400	SO	\$16	\$0	\$5	\$1	\$2	\$7	\$1	\$1	\$0
1010000	3921400	SSGCH	\$167	\$0	\$0	\$0	\$0	\$167	\$0	\$0	\$0
1010000	3921400	SSGCT	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3921400	UT	\$94	\$0	\$0	\$0	\$94	\$0	\$0	\$0	\$0
1010000	3921400	WYP	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3921400	WYU	\$748	\$29	\$213	\$41	\$125	\$268	\$45	\$25	\$1
	3921400 Total		\$2,044	\$7	\$1,011	\$30	\$47	\$151	\$23	\$14	\$1
1010000	3921900	OR	\$204	\$204	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3921900	SG	\$101	\$30	\$101	\$30	\$43	\$151	\$22	\$12	\$1
1010000	3921900	SO	\$380	\$9	\$108	\$29	\$43	\$155	\$22	\$12	\$1
1010000	3921900	UT	\$927	\$0	\$0	\$0	\$0	\$927	\$0	\$0	\$0
1010000	3921900	WA	\$170	\$0	\$0	\$170	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3921900			\$86	\$0	\$0	\$0	\$86	\$0	\$0	\$0
	OVER-THE-ROAD SEMI-TRACTORS			\$2,141	\$16	\$413	\$229	\$1,776	\$1,233	\$45	\$26
	3921900 Total		\$2,141	\$16	\$413	\$229	\$1,776	\$1,233	\$45	\$26	\$2
1010000	3923000			\$3,643	\$90	\$1,039	\$282	\$413	\$1,486	\$212	\$112
	TRANSPORTATION EQUIPMENT			\$3,643	\$90	\$1,039	\$282	\$413	\$1,486	\$212	\$112
	3923000 Total		\$3,643	\$90	\$1,039	\$282	\$413	\$1,486	\$212	\$112	\$9
1010000	3930000			\$161	\$161	\$0	\$0	\$0	\$0	\$0	\$0
	STORES EQUIPMENT			\$161	\$161	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3930000			\$580	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	STORES EQUIPMENT			\$580	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3930000			\$2,537	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	STORES EQUIPMENT			\$2,537	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3930000			\$4,189	\$76	\$1,138	\$331	\$524	\$1,689	\$256	\$15
	STORES EQUIPMENT			\$4,189	\$76	\$1,138	\$331	\$524	\$1,689	\$256	\$15
1010000	3930000			\$495	\$12	\$141	\$38	\$56	\$202	\$29	\$15
	STORES EQUIPMENT			\$495	\$12	\$141	\$38	\$56	\$202	\$29	\$15
1010000	3930000			\$54	\$1	\$13	\$4	\$6	\$23	\$4	\$2
	STORES EQUIPMENT			\$54	\$1	\$13	\$4	\$6	\$23	\$4	\$2
1010000	3930000			\$3,811	\$0	\$0	\$0	\$0	\$3,811	\$0	\$0
	STORES EQUIPMENT			\$3,811	\$0	\$0	\$0	\$0	\$3,811	\$0	\$0
1010000	3930000			\$519	\$0	\$0	\$519	\$0	\$0	\$0	\$0
	STORES EQUIPMENT			\$519	\$0	\$0	\$519	\$0	\$0	\$0	\$0
1010000	3930000			\$1,098	\$0	\$0	\$0	\$1,098	\$0	\$0	\$0
	STORES EQUIPMENT			\$1,098	\$0	\$0	\$0	\$1,098	\$0	\$0	\$0
1010000	3930000			\$254	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	STORES EQUIPMENT			\$254	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3930000 Total		\$13,697	\$251	\$3,829	\$692	\$1,684	\$5,726	\$869	\$430	\$17
1010000	3940000			\$696	\$696	\$0	\$0	\$0	\$0	\$0	\$0
	"TLS, SHOP, GAR EQUIPMENT"			\$696	\$696	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3940000			\$1,600	\$0	\$0	\$0	\$0	\$1,600	\$0	\$0
	"TLS, SHOP, GAR EQUIPMENT"			\$1,600	\$0	\$0	\$0	\$0	\$1,600	\$0	\$0
1010000	3940000			\$9,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	"TLS, SHOP, GAR EQUIPMENT"			\$9,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3940000			\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0
	"TLS, SHOP, GAR EQUIPMENT"			\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0
1010000	3940000			\$26,245	\$478	\$7,129	\$2,074	\$3,283	\$10,584	\$1,606	\$994
	"TLS, SHOP, GAR EQUIPMENT"			\$26,245	\$478	\$7,129	\$2,074	\$3,283	\$10,584	\$1,606	\$994
1010000	3940000			\$4,159	\$103	\$1,186	\$322	\$472	\$1,696	\$241	\$128
	"TLS, SHOP, GAR EQUIPMENT"			\$4,159	\$103	\$1,186	\$322	\$472	\$1,696	\$241	\$128
1010000	3940000			\$1,821	\$34	\$508	\$148	\$232	\$717	\$106	\$70
	"TLS, SHOP, GAR EQUIPMENT"			\$1,821	\$34	\$508	\$148	\$232	\$717	\$106	\$70
1010000	3940000			\$4	\$0	\$1	\$0	\$2	\$0	\$0	\$0
	"TLS, SHOP, GAR EQUIPMENT"			\$4	\$0	\$1	\$0	\$2	\$0	\$0	\$0
1010000	3940000			\$12,336	\$0	\$0	\$0	\$0	\$12,336	\$0	\$0
	"TLS, SHOP, GAR EQUIPMENT"			\$12,336	\$0	\$0	\$0	\$0	\$12,336	\$0	\$0
1010000	3940000			\$2,499	\$0	\$0	\$2,499	\$0	\$0	\$0	\$0
	"TLS, SHOP, GAR EQUIPMENT"			\$2,499	\$0	\$0	\$2,499	\$0	\$0	\$0	\$0
1010000	3940000			\$3,682	\$0	\$0	\$0	\$3,682	\$0	\$0	\$0
	"TLS, SHOP, GAR EQUIPMENT"			\$3,682	\$0	\$0	\$0	\$3,682	\$0	\$0	\$0
1010000	3940000			\$740	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	"TLS, SHOP, GAR EQUIPMENT"			\$740	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3940000 Total		\$63,739	\$1,311	\$18,777	\$5,043	\$7,670	\$25,338	\$3,554	\$1,933	\$113
1010000	3950000			\$403	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LABORATORY EQUIPMENT			\$403	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3950000			\$1,341	\$0	\$0	\$0	\$0	\$1,341	\$0	\$0
	LABORATORY EQUIPMENT			\$1,341	\$0	\$0	\$0	\$0	\$1,341	\$0	\$0
1010000	3950000			\$10,966	\$0	\$10,966	\$0	\$0	\$0	\$0	\$0
	LABORATORY EQUIPMENT			\$10,966	\$0	\$10,966	\$0	\$0	\$0	\$0	\$0
1010000	3950000			\$42	\$1	\$11	\$3	\$6	\$17	\$3	\$2
	LABORATORY EQUIPMENT			\$42	\$1	\$11	\$3	\$6	\$17	\$3	\$2
1010000	3950000			\$6,806	\$124	\$1,849	\$538	\$852	\$2,745	\$416	\$258
	LABORATORY EQUIPMENT			\$6,806	\$124	\$1,849	\$538	\$852	\$2,745	\$416	\$258
1010000	3950000			\$5,541	\$137	\$1,580	\$429	\$628	\$2,260	\$322	\$171
	LABORATORY EQUIPMENT			\$5,541	\$137	\$1,580	\$429	\$628	\$2,260	\$322	\$171
1010000	3950000			\$253	\$5	\$71	\$21	\$32	\$100	\$15	\$10
	LABORATORY EQUIPMENT			\$253	\$5	\$71	\$21	\$32	\$100	\$15	\$10
1010000	3950000			\$14	\$0	\$4	\$1	\$2	\$6	\$1	\$0
	LABORATORY EQUIPMENT			\$14	\$0	\$4	\$1	\$2	\$6	\$1	\$0
1010000	3950000			\$8,143	\$0	\$0	\$0	\$0	\$8,143	\$0	\$0
	LABORATORY EQUIPMENT			\$8,143	\$0	\$0	\$0	\$0	\$8,143	\$0	\$0
1010000	3950000			\$2,120	\$0	\$0	\$2,120	\$0	\$0	\$0	\$0
	LABORATORY EQUIPMENT			\$2,120	\$0	\$0	\$2,120	\$0	\$0	\$0	\$0
1010000	3950000			\$3,725	\$0	\$0	\$0	\$3,725	\$0	\$0	\$0
	LABORATORY EQUIPMENT			\$3,725	\$0	\$0	\$0	\$3,725	\$0	\$0	\$0
1010000	3950000			\$825	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LABORATORY EQUIPMENT			\$825	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3950000 Total		\$40,179	\$670	\$14,480	\$3,111	\$5,245	\$13,270	\$2,097	\$1,266	\$40
1010000	3960300			\$1,034	\$1,034	\$0	\$0	\$0	\$0	\$0	\$0
	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV			\$1,034	\$1,034	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960300			\$1,475	\$0	\$0	\$0	\$0	\$1,475	\$0	\$0
	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV			\$1,475	\$0	\$0	\$0	\$0	\$1,475	\$0	\$0
1010000	3960300			\$5,409	\$0	\$5,409	\$0	\$0	\$0	\$0	\$0
	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV			\$5,409	\$0	\$5,409	\$0	\$0	\$0	\$0	\$0
1010000	3960300			\$36	\$8	\$124	\$36	\$57	\$184	\$28	\$17
	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV			\$36	\$8	\$124	\$36	\$57	\$184	\$28	\$17
1010000	3960300			\$79	\$2	\$23	\$6	\$9	\$32	\$5	\$2
	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV			\$79	\$2	\$23	\$6	\$9	\$32	\$5	\$2
1010000	3960300			\$3,599	\$0	\$0	\$0	\$3,599	\$0	\$0	\$0
	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV			\$3,599	\$0	\$0	\$0	\$3,599	\$0	\$0	\$0
1010000	3960300			\$1,540	\$0	\$1,540	\$0	\$0	\$0	\$0	\$0
	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV			\$1,540	\$0	\$1,540	\$0	\$0	\$0	\$0	\$0
1010000	3960300			\$1,948	\$0	\$0	\$0	\$1,948	\$0	\$0	\$0
	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV			\$1,948	\$0	\$0	\$0	\$1,948	\$0	\$0	\$0
1010000	3960300			\$456	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV			\$456	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3960300 Total		\$15,997	\$1,045	\$5,556	\$1,562	\$2,014	\$3,815	\$1,508	\$456	\$27



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of June 2008
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3960700	CA	\$173	\$173	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960700	IDU	\$171	\$171	\$0	\$0	\$0	\$0	\$171	\$0	\$0
1010000	3960700	OR	\$978	\$978	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960700	SO	\$79	\$79	\$23	\$6	\$9	\$32	\$5	\$2	\$0
1010000	3960700	UT	\$2,210	\$2,210	\$0	\$0	\$0	\$2,210	\$0	\$0	\$0
1010000	3960700	WYP	\$205	\$205	\$0	\$0	\$205	\$0	\$0	\$0	\$0
1010000	3960700	WYU	\$210	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3960700 Total		\$4,026	\$1,216	\$1,001	\$6	\$214	\$2,242	\$176	\$212	\$0
1010000	3960800	CA	\$1,216	\$1,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960800	IDU	\$2,206	\$2,206	\$0	\$0	\$0	\$0	\$2,206	\$0	\$0
1010000	3960800	OR	\$11,317	\$11,317	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960800	SG	\$1,034	\$1,034	\$281	\$82	\$129	\$417	\$63	\$39	\$4
1010000	3960800	SO	\$143	\$143	\$4	\$11	\$16	\$59	\$8	\$4	\$0
1010000	3960800	SSGCH	\$46	\$46	\$13	\$4	\$6	\$18	\$3	\$2	\$0
1010000	3960800	UT	\$13,333	\$13,333	\$0	\$0	\$0	\$13,333	\$0	\$0	\$0
1010000	3960800	WA	\$2,788	\$2,788	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960800	WYP	\$4,045	\$4,045	\$0	\$0	\$4,045	\$0	\$0	\$0	\$0
1010000	3960800	WYU	\$972	\$972	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3960800 Total		\$37,100	\$11,652	\$2,884	\$4,196	\$13,827	\$2,280	\$1,017	\$4	\$0
1010000	3961000	OR	\$153	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961000	SG	\$2,714	\$2,714	\$51	\$754	\$219	\$347	\$1,119	\$170	\$105
1010000	3961000	SO	\$43	\$43	\$12	\$3	\$5	\$18	\$3	\$1	\$0
1010000	3961000	SSGCH	\$236	\$236	\$66	\$19	\$30	\$93	\$14	\$9	\$1
1010000	3961000	UT	\$33	\$33	\$0	\$0	\$0	\$33	\$0	\$0	\$0
	3961000 Total		\$3,240	\$985	\$242	\$382	\$1,262	\$186	\$116	\$11	\$0
1010000	3961100	SE	\$35	\$35	\$9	\$3	\$5	\$14	\$2	\$2	\$0
1010000	3961100	SG	\$21,519	\$392	\$5,846	\$1,701	\$2,692	\$6,678	\$1,317	\$815	\$79
1010000	3961100	SO	\$939	\$23	\$268	\$73	\$106	\$383	\$54	\$29	\$2
1010000	3961100	SSGCH	\$257	\$5	\$72	\$21	\$33	\$101	\$15	\$10	\$1
1010000	3961100	UT	\$1,026	\$0	\$0	\$0	\$0	\$1,026	\$0	\$0	\$0
1010000	3961100	WYP	\$70	\$0	\$0	\$0	\$70	\$0	\$0	\$0	\$0
	3961100 Total		\$23,845	\$421	\$6,194	\$1,797	\$2,906	\$10,202	\$1,388	\$855	\$82
1010000	3961200	CA	\$831	\$831	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961200	IDU	\$1,957	\$1,957	\$0	\$0	\$0	\$0	\$1,957	\$0	\$0
1010000	3961200	OR	\$8,750	\$8,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961200	SG	\$154	\$3	\$42	\$12	\$19	\$62	\$9	\$6	\$1
1010000	3961200	SO	\$321	\$8	\$92	\$25	\$36	\$131	\$19	\$10	\$1
1010000	3961200	UT	\$11,140	\$0	\$0	\$0	\$0	\$11,140	\$0	\$0	\$0
1010000	3961200	WYP	\$2,013	\$0	\$0	\$0	\$2,013	\$0	\$0	\$0	\$0
1010000	3961200	WYU	\$3,327	\$0	\$0	\$0	\$3,327	\$0	\$0	\$0	\$0
	3961200 Total		\$28,925	\$842	\$6,884	\$2,050	\$3,383	\$11,333	\$1,985	\$448	\$1
1010000	3961300	CA	\$379	\$379	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961300	IDU	\$1,027	\$1,027	\$0	\$0	\$0	\$0	\$1,027	\$0	\$0
1010000	3961300	OR	\$1,311	\$1,311	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961300	SE	\$39	\$1	\$10	\$3	\$5	\$16	\$2	\$2	\$0
1010000	3961300	SG	\$4,439	\$81	\$1,206	\$351	\$555	\$1,790	\$272	\$168	\$16
1010000	3961300	SO	\$112	\$3	\$32	\$9	\$13	\$46	\$7	\$3	\$0
1010000	3961300	SSGCH	\$444	\$36	\$124	\$36	\$56	\$175	\$26	\$17	\$2
1010000	3961300	UT	\$3,380	\$0	\$0	\$0	\$0	\$3,380	\$0	\$0	\$0
1010000	3961300	WA	\$578	\$0	\$0	\$578	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	\$841	\$0	\$0	\$0	\$841	\$0	\$0	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	\$581	\$0	\$0	\$0	\$0	\$0	\$0	\$581
	3961300 Total			\$1,313	\$471	\$2,683	\$976	\$1,471	\$5,406	\$1,333	\$772
1010000	3970000	COMMUNICATION EQUIPMENT	CA	\$2,821	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	CN	\$4,946	\$119	\$1,474	\$327	\$309	\$2,092	\$185	\$41
1010000	3970000	COMMUNICATION EQUIPMENT	IDU	\$6,341	\$0	\$0	\$0	\$0	\$6,341	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	OR	\$36,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	SE	\$113	\$2	\$29	\$8	\$16	\$45	\$7	\$5
1010000	3970000	COMMUNICATION EQUIPMENT	SG	\$80,128	\$1,460	\$21,766	\$6,333	\$10,024	\$32,314	\$4,902	\$3,034
1010000	3970000	COMMUNICATION EQUIPMENT	SO	\$49,184	\$1,220	\$14,023	\$3,803	\$5,578	\$20,063	\$2,856	\$1,518
1010000	3970000	COMMUNICATION EQUIPMENT	SSGCH	\$931	\$17	\$260	\$76	\$18	\$366	\$54	\$36
1010000	3970000	COMMUNICATION EQUIPMENT	SSGCT	\$24	\$0	\$6	\$2	\$3	\$10	\$2	\$1
1010000	3970000	COMMUNICATION EQUIPMENT	UT	\$28,039	\$0	\$0	\$0	\$0	\$28,039	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	WA	\$9,255	\$0	\$0	\$9,255	\$0	\$0	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	WYP	\$14,569	\$0	\$0	\$0	\$14,569	\$0	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	WYU	\$2,879	\$0	\$0	\$0	\$0	\$0	\$0	\$2,879
	3970000 Total			\$234,880	\$5,640	\$73,609	\$19,804	\$30,617	\$82,930	\$14,347	\$7,513
1010000	3972000	MOBILE RADIO EQUIPMENT	CA	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	IDU	\$134	\$0	\$0	\$0	\$0	\$134	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	OR	\$1,755	\$0	\$1,755	\$0	\$0	\$0	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	SE	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	SG	\$473	\$9	\$128	\$37	\$59	\$191	\$29	\$18
1010000	3972000	MOBILE RADIO EQUIPMENT	SO	\$1,046	\$26	\$298	\$81	\$119	\$427	\$61	\$32
1010000	3972000	MOBILE RADIO EQUIPMENT	SSGCH	\$14	\$4	\$4	\$1	\$2	\$6	\$1	\$1
1010000	3972000	MOBILE RADIO EQUIPMENT	SSGCT	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	UT	\$1,495	\$0	\$0	\$0	\$0	\$1,495	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	WA	\$315	\$0	\$0	\$315	\$0	\$0	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	WYP	\$266	\$0	\$0	\$0	\$266	\$0	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	WYU	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35
	3972000 Total			\$5,548	\$48	\$2,186	\$435	\$446	\$2,119	\$225	\$66
1010000	3980000	MISCELLANEOUS EQUIPMENT	CA	\$19	\$19	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	CN	\$197	\$5	\$64	\$14	\$13	\$91	\$8	\$2
1010000	3980000	MISCELLANEOUS EQUIPMENT	IDU	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	OR	\$465	\$0	\$465	\$0	\$0	\$0	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	SE	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	SG	\$1,637	\$28	\$418	\$121	\$192	\$620	\$94	\$58
1010000	3980000	MISCELLANEOUS EQUIPMENT	SO	\$3,279	\$81	\$935	\$254	\$372	\$1,337	\$190	\$101
1010000	3980000	MISCELLANEOUS EQUIPMENT	SSGCH	\$339	\$0	\$0	\$0	\$0	\$339	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	SSGCT	\$85	\$0	\$0	\$85	\$0	\$0	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	UT	\$154	\$0	\$0	\$0	\$154	\$0	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	WA	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1010000	3980000	MISCELLANEOUS EQUIPMENT	WYP	\$6,160	\$133	\$1,881	\$474	\$732	\$2,388	\$352	\$186
1010000	3980000	MISCELLANEOUS EQUIPMENT	WYU	\$605	\$10	\$156	\$45	\$85	\$242	\$38	\$27
	3980000 Total			\$6,605	\$10	\$1,566	\$45	\$85	\$242	\$38	\$27
1010000	3991500	Coal Mine Asset Retirement Obligations	SE	\$605	\$10	\$156	\$45	\$85	\$242	\$38	\$27
1010000	3992100	LAND OWNED IN FEE	SE	\$2,635	\$44	\$679	\$197	\$371	\$1,052	\$166	\$116
1010000	3992200	LAND RIGHTS	SE	\$2,635	\$44	\$679	\$197	\$371	\$1,052	\$166	\$116
1010000	3992300	LAND RIGHTS	SE	\$2,951	\$862	\$13,539	\$3,929	\$7,390	\$20,989	\$3,304	\$2,308
1010000	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	\$52,551	\$882	\$13,539	\$3,929	\$7,390	\$20,989	\$3,304	\$2,308
1010000	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	\$39,714	\$667	\$10,232	\$2,969	\$5,585	\$15,862	\$2,497	\$1,745
1010000	3993000	SURFACE - PLANT EQUIPMENT	SE	\$39,714	\$667	\$10,232	\$2,969	\$5,585	\$15,862	\$2,497	\$1,745
	3993000 Total			\$39,714	\$667	\$10,232	\$2,969	\$5,585	\$15,862	\$2,497	\$1,745
1010000	3994100	SURFACE - PLANT EQUIPMENT	SE	\$11,883	\$199	\$3,061	\$888	\$1,671	\$4,746	\$747	\$522



Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3994100 Total	\$11,883	\$1,899	\$3,061	\$888	\$1,671	\$4,746	\$747	\$522	\$47	
	3994400 SURFACE - ELECTRIC POWER FACILITIES	\$3,425	\$57	\$82	\$256	\$482	\$1,368	\$215	\$150	\$14	
	3994500 UNDERGROUND - COAL MINE EQUIPMENT	\$64,558	\$1,084	\$16,633	\$4,827	\$9,079	\$25,784	\$4,059	\$2,836	\$256	
1010000	3994600 LONGWALL SHIELDS	\$17,700	\$297	\$4,560	\$1,323	\$2,489	\$7,069	\$1,113	\$777	\$70	
	3994700 LONGWALL EQUIPMENT	\$10,787	\$181	\$2,779	\$806	\$1,517	\$4,308	\$678	\$474	\$43	
1010000	3994800 MAINLINE EXTENSION	\$16,853	\$283	\$4,342	\$1,260	\$2,370	\$6,731	\$1,060	\$740	\$67	
	3994900 SECTION EXTENSION	\$4,073	\$68	\$1,049	\$305	\$573	\$1,627	\$256	\$179	\$16	
1010000	3995100 VEHICLES	\$1,089	\$18	\$280	\$81	\$153	\$435	\$68	\$48	\$4	
1010000	3995200 HEAVY CONSTRUCTION EQUIPMENT	\$5,183	\$87	\$1,335	\$388	\$729	\$2,070	\$326	\$228	\$21	
	3996000 MISCELLANEOUS GENERAL EQUIPMENT	\$2,172	\$36	\$560	\$162	\$305	\$868	\$137	\$95	\$9	
1010000	3996100 COMPUTERS - MAINFRAME	\$614	\$10	\$158	\$46	\$86	\$245	\$39	\$27	\$2	
1010000	3997000 MINE DEVELOPMENT AND ROAD EXTENSION	\$36,259	\$609	\$9,342	\$2,711	\$5,099	\$14,482	\$2,280	\$1,593	\$144	
	3997000 Total	\$36,259	\$609	\$9,342	\$2,711	\$5,099	\$14,482	\$2,280	\$1,593	\$144	
1010000	1061000 DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	\$17,024,411	\$425,501	\$4,888,175	\$1,324,110	\$1,913,442	\$6,923,078	\$988,764	\$520,028	\$41,312	
	1061000 DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	\$589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	1061000 DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	\$1,897	\$0	\$0	\$0	\$0	\$0	\$1,897	\$0	\$0	
	1061000 DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	\$5,407	\$5,407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	1061000 DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	\$14,524	\$0	\$0	\$0	\$0	\$14,524	\$0	\$0	\$0	
	1061000 DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	\$1,367	\$0	\$0	\$1,367	\$0	\$0	\$0	\$0	\$0	
	1061000 DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	\$2,208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,208	
1062000	1062000 TRANSM COMPLETED CONSTRUCTN NOT CLASSIF	\$25,991	\$589	\$5,407	\$1,367	\$0	\$14,524	\$1,897	\$2,208	\$0	
	1062000 Total	\$14,015	\$255	\$3,807	\$1,108	\$1,753	\$5,652	\$857	\$531	\$51	
1063000	1063000 PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	\$12	\$0	\$3	\$1	\$1	\$5	\$1	\$0	\$0	
1064000	1064000 GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	\$151	\$4	\$43	\$12	\$17	\$62	\$9	\$5	\$0	
1064000	1064000 Total	\$151	\$4	\$43	\$12	\$17	\$62	\$9	\$5	\$0	
	Grand Total	\$17,064,580	\$426,350	\$4,897,435	\$1,326,598	\$1,915,214	\$6,943,320	\$991,528	\$522,771	\$41,364	



Capital Lease (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1011000	3908000	OR	\$5,882	\$0	\$5,882	\$0	\$0	\$0	\$0	\$0	\$0
1011000	3908000	CAPITAL LEASE COMMON	\$12,412	\$226	\$3,372	\$881	\$1,553	\$5,005	\$759	\$470	\$46
1011000	3908000	SG	\$12,902	\$320	\$3,679	\$998	\$1,463	\$5,263	\$749	\$398	\$32
1011000	3908000	CAPITAL LEASE COMMON	\$1,388	\$0	\$0	\$0	\$1,388	\$0	\$0	\$0	\$0
1011000	3908000	WYP	\$32,584	\$546	\$12,932	\$1,979	\$4,404	\$10,269	\$1,509	\$668	\$78
1011000 Total											



Plant Held for Future Use (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1050000	3400000	LAND AND LAND RIGHTS	\$8,923	\$163	\$2,424	\$705	\$1,116	\$3,599	\$546	\$338	\$33
	3400000 Total		\$8,923	\$163	\$2,424	\$705	\$1,116	\$3,599	\$546	\$338	\$33
1050000	3500000	LAND AND LAND RIGHTS	\$156	\$3	\$42	\$12	\$20	\$63	\$10	\$6	\$1
	3500000 Total		\$156	\$3	\$42	\$12	\$20	\$63	\$10	\$6	\$1
1050000	3501000	LAND OWNED IN FEE	\$2,415	\$44	\$656	\$191	\$302	\$974	\$148	\$91	\$9
1050000	3501000	LAND OWNED IN FEE	\$197	\$0	\$0	\$0	\$0	\$197	\$0	\$0	\$0
	3501000 Total		\$2,612	\$44	\$656	\$191	\$302	\$1,171	\$148	\$91	\$9
1050000	3601000	LAND OWNED IN FEE	\$746	\$0	\$746	\$0	\$0	\$0	\$0	\$0	\$0
1050000	3601000	LAND OWNED IN FEE	\$1,680	\$0	\$0	\$0	\$0	\$1,680	\$0	\$0	\$0
	3601000 Total		\$2,427	\$0	\$746	\$0	\$0	\$1,680	\$0	\$0	\$0
1050000	3992200	LAND RIGHTS	\$953	\$16	\$246	\$71	\$134	\$381	\$60	\$42	\$4
	3992200 Total		\$953	\$16	\$246	\$71	\$134	\$381	\$60	\$42	\$4
	Grand Total		\$15,071	\$225	\$4,114	\$980	\$1,572	\$6,893	\$763	\$477	\$46

B11. MISC.
DEFERRED DEBITS



Deferred Debits (Actuals)

Balance as of June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1861000	185016	SE	\$407	\$7	\$105	\$30	\$57	\$163	\$26	\$18	\$2	\$0
1861000 Total	EMISSION REDUCTION CREDITS PURCHASED		\$407	\$7	\$105	\$30	\$57	\$163	\$26	\$18	\$2	\$0
1861200	185025	SO	\$73	\$2	\$21	\$6	\$8	\$30	\$4	\$2	\$0	\$0
1861200	185026	SO	\$155	\$4	\$44	\$12	\$18	\$63	\$9	\$5	\$0	\$0
1861200	185027	OTHER	\$2,145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,145
1861200	185028	OTHER	\$996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$996
1861200	185029	OTHER	\$454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$454
1861200 Total	FINANCING COST DEFERRED		\$3,822	\$6	\$65	\$18	\$26	\$93	\$13	\$7	\$1	\$3,594
1861310	184690	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1861310 Total	Deferred Development Costs		0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1863500	188498	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1863500 Total	ENVIRONMENTAL DEFERRED		0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	134200	SE	\$1,292	\$22	\$333	\$97	\$182	\$516	\$81	\$57	\$5	\$0
1865000	184401	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	184404	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	184405	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	184406	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	184414	SE	\$4,860	\$82	\$1,252	\$363	\$683	\$1,941	\$306	\$213	\$19	\$0
1865000	184415	SE	\$6,129	\$103	\$1,579	\$458	\$862	\$2,448	\$385	\$269	\$24	\$0
1865000 Total	Deferred Longwall Costs		\$12,281	\$206	\$3,164	\$918	\$1,727	\$4,905	\$772	\$539	\$49	\$0
1867000	134300	SE	\$64	\$1	\$16	\$5	\$9	\$25	\$4	\$3	\$0	\$0
1867000 Total	DEFERRED CHARGES		\$64	\$1	\$16	\$5	\$9	\$25	\$4	\$3	\$0	\$0
1868000	134360	SG	\$1,512	\$28	\$411	\$119	\$189	\$610	\$92	\$57	\$6	\$0
1868000	185010	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185306	SG	\$179	\$3	\$49	\$14	\$22	\$72	\$11	\$7	\$1	\$0
1868000	185309	SG	\$25	\$0	\$7	\$2	\$3	\$10	\$2	\$1	\$0	\$0
1868000	185310	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185311	SG	\$1,317	\$24	\$358	\$104	\$165	\$531	\$81	\$50	\$5	\$0
1868000	185312	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185313	SG	\$14,701	\$268	\$3,993	\$1,162	\$1,839	\$5,929	\$899	\$557	\$54	\$0
1868000	185318	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185335	SG	\$621	\$11	\$169	\$49	\$78	\$250	\$38	\$24	\$2	\$0
1868000	185336	SG	\$1,304	\$24	\$354	\$103	\$163	\$526	\$80	\$49	\$5	\$0
1868000	185337	SG	\$1,081	\$20	\$294	\$85	\$135	\$436	\$66	\$41	\$4	\$0
1868000	185340	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185342	SG	\$463	\$8	\$126	\$37	\$58	\$187	\$28	\$18	\$2	\$0
1868000	185346	WA	\$141	\$0	\$0	\$141	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185349	SG	\$10,719	\$195	\$2,912	\$847	\$1,341	\$4,323	\$656	\$406	\$39	\$0
1868000	185351	SG	\$9,888	\$180	\$2,686	\$781	\$1,237	\$3,988	\$605	\$374	\$36	\$0
1868000	185353	SG	\$12,465	\$227	\$3,386	\$985	\$1,559	\$5,027	\$763	\$472	\$46	\$0
1868000	185354	SG	\$(12,465)	\$(227)	\$(3,386)	\$(985)	\$(1,559)	\$(5,027)	\$(763)	\$(472)	\$(46)	\$0
1868000	185360	SG	\$1,510	\$28	\$410	\$119	\$189	\$609	\$92	\$57	\$6	\$0
1868000 Total	LAKE SIDE MAINT. PREPAYMENT - CURRENT		\$43,461	\$789	\$11,768	\$3,565	\$5,420	\$17,470	\$2,650	\$1,640	\$159	\$0
1869000	135036	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	135037	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	135039	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	135049	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	135052	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	185326	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Debits (Actuals)

Balance as of June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1869000	185327	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	185333	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	185334	SG	\$4,822	\$88	\$1,310	\$381	\$603	\$1,944	\$295	\$183	\$18	\$0
				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	185345	SG	\$4,822	\$88	\$1,310	\$381	\$603	\$1,944	\$295	\$183	\$18	\$0
				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000 Total			\$64,856	\$1,097	\$16,428	\$4,917	\$7,842	\$24,600	\$3,760	\$2,390	\$228	\$3,594
Grand Total												

**B13. MATERIALS
& SUPPLIES**



Material & Supplies (Actuals)

Balance as of June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1511100	0	SE	\$1,732	\$29	\$446	\$129	\$244	\$692	\$109	\$76	\$7
1511100 Total			\$1,732	\$29	\$446	\$129	\$244	\$692	\$109	\$76	\$7
1511120	0	SE	\$28,556	\$479	\$7,357	\$2,135	\$4,016	\$11,405	\$1,795	\$1,254	\$113
1511120 Total			\$28,556	\$479	\$7,357	\$2,135	\$4,016	\$11,405	\$1,795	\$1,254	\$113
1511130	0	SE	\$23,401	\$393	\$6,029	\$1,750	\$3,291	\$9,347	\$1,471	\$1,028	\$93
1511130 Total			\$23,401	\$393	\$6,029	\$1,750	\$3,291	\$9,347	\$1,471	\$1,028	\$93
1511140	0	SE	\$10,205	\$171	\$2,629	\$763	\$1,435	\$4,076	\$642	\$448	\$40
1511140 Total			\$10,205	\$171	\$2,629	\$763	\$1,435	\$4,076	\$642	\$448	\$40
1511160	0	SE	\$6,324	\$106	\$1,629	\$473	\$899	\$2,526	\$398	\$278	\$25
1511160 Total			\$6,324	\$106	\$1,629	\$473	\$899	\$2,526	\$398	\$278	\$25
1511180	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511180 Total			0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511200	0	SSECH	\$9,815	\$164	\$2,570	\$754	\$1,395	\$3,877	\$585	\$434	\$37
1511200 Total			\$9,815	\$164	\$2,570	\$754	\$1,395	\$3,877	\$585	\$434	\$37
1511300	0	SE	\$584	\$10	\$150	\$44	\$82	\$233	\$37	\$26	\$2
1511300 Total			\$584	\$10	\$150	\$44	\$82	\$233	\$37	\$26	\$2
1511400	0	SE	\$2,771	\$47	\$714	\$207	\$390	\$1,107	\$174	\$122	\$11
1511400 Total			\$2,771	\$47	\$714	\$207	\$390	\$1,107	\$174	\$122	\$11
1511500	0	SE	\$17,353	\$291	\$4,471	\$1,297	\$2,440	\$6,931	\$1,091	\$762	\$69
1511500 Total			\$17,353	\$291	\$4,471	\$1,297	\$2,440	\$6,931	\$1,091	\$762	\$69
1511600	0	SE	\$4,893	\$82	\$1,261	\$366	\$688	\$1,954	\$308	\$215	\$19
1511600 Total			\$4,893	\$82	\$1,261	\$366	\$688	\$1,954	\$308	\$215	\$19
1511700	0	SE	\$2,758	\$46	\$710	\$206	\$388	\$1,101	\$173	\$121	\$11
1511700 Total			\$2,758	\$46	\$710	\$206	\$388	\$1,101	\$173	\$121	\$11
1511800	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511800 Total			0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511900	0	SE	\$1,549	\$26	\$399	\$116	\$218	\$619	\$97	\$68	\$6
1511900 Total			\$1,549	\$26	\$399	\$116	\$218	\$619	\$97	\$68	\$6
1512000	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512000 Total			0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512110	0	SE	\$170	\$3	\$44	\$13	\$24	\$68	\$11	\$7	\$1
1512110 Total			\$170	\$3	\$44	\$13	\$24	\$68	\$11	\$7	\$1
1512150	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512150 Total			0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512160	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512160 Total			0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512170	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512170 Total			0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512180	0	SE	\$3,688	\$62	\$950	\$276	\$519	\$1,473	\$232	\$162	\$15
1512180 Total			\$3,688	\$62	\$950	\$276	\$519	\$1,473	\$232	\$162	\$15
1512500	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512500 Total			0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512600	0	SE	\$95	\$2	\$24	\$7	\$13	\$38	\$6	\$4	\$0
1512600 Total			\$95	\$2	\$24	\$7	\$13	\$38	\$6	\$4	\$0



Material & Supplies (Actuals)

Balance as of June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1512700	0 NATURAL GAS - GADSBY	SE	\$84	\$1	\$22	\$6	\$12	\$34	\$5	\$4	\$0
1512700 Total			\$84	\$1	\$22	\$6	\$12	\$34	\$5	\$4	\$0
1512800	0 OIL INVENTORY - BLACK HILLS POWER & LIGH	SE	\$386	\$6	\$100	\$29	\$54	\$154	\$24	\$17	\$2
1512800 Total			\$386	\$6	\$100	\$29	\$54	\$154	\$24	\$17	\$2
1514000	0 FUEL STOCK COAL MINE	SE	\$3,688	\$62	\$950	\$276	\$519	\$1,473	\$232	\$162	\$15
1514000 Total			\$3,688	\$62	\$950	\$276	\$519	\$1,473	\$232	\$162	\$15
1514300	0 OIL INVENTORY - COLSTRIP	SE	\$150	\$3	\$39	\$11	\$21	\$60	\$9	\$7	\$1
1514300 Total			\$150	\$3	\$39	\$11	\$21	\$60	\$9	\$7	\$1
1514400	0 OIL INVENTORY - CRAIG	SE	\$87	\$1	\$22	\$7	\$12	\$35	\$5	\$4	\$0
1514400 Total			\$87	\$1	\$22	\$7	\$12	\$35	\$5	\$4	\$0
1514800	0 OIL INVENTORY - OTHER	SE	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514800 Total			0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514900	0 OIL INVENTORY - HAYDEN	SE	\$47	\$1	\$12	\$4	\$7	\$19	\$3	\$2	\$0
1514900 Total			\$47	\$1	\$12	\$4	\$7	\$19	\$3	\$2	\$0
1541000	0 MATERIAL CONTROL ADJUST	SO	\$ (148)	\$ (4)	\$ (42)	\$ (11)	\$ (17)	\$ (60)	\$ (9)	\$ (5)	\$ (0)
1541000	1510 JIM BRIDGER STORE ROOM	SG	\$14,849	\$271	\$4,034	\$1,174	\$1,858	\$5,988	\$909	\$562	\$54
1541000	1515 DAVE JOHNSTON STORE ROOM	SNPPS	\$6,699	\$122	\$1,826	\$531	\$840	\$2,693	\$407	\$254	\$24
1541000	1520 WYODAK STORE ROOM	SNPPS	\$3,323	\$61	\$906	\$264	\$417	\$1,336	\$202	\$126	\$12
1541000	1525 GADSBY STORE ROOM	SNPPS	\$3,746	\$68	\$1,021	\$297	\$470	\$1,506	\$228	\$142	\$14
1541000	1530 CARBON STORE ROOM	SNPPS	\$3,480	\$64	\$949	\$276	\$436	\$1,399	\$212	\$132	\$13
1541000	1535 NAUGHTON STORE ROOM	SNPPS	\$9,314	\$170	\$2,539	\$739	\$1,168	\$3,745	\$566	\$354	\$34
1541000	1540 HUNTINGTON STORE ROOM	SNPPS	\$11,193	\$204	\$3,052	\$888	\$1,403	\$4,500	\$680	\$425	\$41
1541000	1550 HUNTER STORE ROOM	SNPPS	\$17,904	\$327	\$4,881	\$1,420	\$2,245	\$7,198	\$1,088	\$680	\$65
1541000	1560 BLUNDELL STORE ROOM	SNPPS	\$632	\$12	\$172	\$50	\$79	\$254	\$38	\$24	\$2
1541000	1565 WEST VALLEY GAS PLANT	SNPPS	\$36	\$1	\$10	\$3	\$4	\$14	\$2	\$1	\$0
1541000	1570 CURRANT CREEK PLANT	SG	\$2,296	\$42	\$624	\$181	\$287	\$926	\$140	\$87	\$8
1541000	1605 LAKESIDE PLANT	SNPPS	\$2,161	\$39	\$589	\$171	\$271	\$869	\$131	\$82	\$8
1541000	1635 HYDRO NORTH - LEWIS RIVER	SNPPH		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	1645 HYDRO SOUTH - NORTH UMPQUA	SNPPH		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	1650 HYDRO SOUTH - KLAMATH RIVER - OR	SNPPH		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	1675 HYDRO SOUTH - KLAMATH RIVER - CA	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	1680 HYDRO EAST - UTAH	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2005 HYDRO EAST - IDAHO	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2010 CASPER STORE ROOM	WYP	\$502	\$0	\$0	\$0	\$0	\$502	\$0	\$0	\$0
1541000	2015 BUFFALO STORE ROOM	WYP	\$134	\$0	\$0	\$0	\$0	\$134	\$0	\$0	\$0
1541000	2020 DOUGLAS STORE ROOM	WYP	\$258	\$0	\$0	\$0	\$0	\$258	\$0	\$0	\$0
1541000	2030 CODY STORE ROOM	WYP	\$571	\$0	\$0	\$0	\$0	\$571	\$0	\$0	\$0
1541000	2035 WORLAND STORE ROOM	WYP	\$598	\$0	\$0	\$0	\$0	\$598	\$0	\$0	\$0
1541000	2040 RIVERTON STORE ROOM	WYP	\$270	\$0	\$0	\$0	\$0	\$270	\$0	\$0	\$0
1541000	2045 EVANSTON STORE ROOM	WYU	\$593	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$593
1541000	2050 KEMMERER STORE ROOM	WYU	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1541000	2060 PINEDALE STORE ROOM	WYU	\$781	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$781
1541000	2065 ROCK SPRINGS STORE ROOM	WYP	\$1,504	\$0	\$0	\$0	\$0	\$1,504	\$0	\$0	\$0
1541000	2065 RAWLINS STORE ROOM	WYP	\$565	\$0	\$0	\$0	\$0	\$565	\$0	\$0	\$0



Material & Supplies (Actuals)

Balance as of June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1541000	2070	LARAMIE STORE ROOM	\$356	\$0	\$0	\$0	\$356	\$0	\$0	\$0	\$0
1541000	2075	REXBERG STORE ROOM	\$995	\$0	\$0	\$0	\$0	\$0	\$995	\$0	\$0
1541000	2085	SHELLY STORE ROOM	\$692	\$0	\$0	\$0	\$0	\$0	\$692	\$0	\$0
1541000	2090	PRESTON STORE ROOM	\$64	\$0	\$0	\$0	\$0	\$0	\$64	\$0	\$0
1541000	2095	LAVA HOT SPRINGS STORE ROOM	\$155	\$0	\$0	\$0	\$0	\$0	\$155	\$0	\$0
1541000	2100	MONTPELLIER STORE ROOM	\$179	\$0	\$0	\$0	\$0	\$0	\$179	\$0	\$0
1541000	2110	BRIDGERLAND STORE ROOM	\$435	\$0	\$0	\$0	\$0	\$0	\$435	\$0	\$0
1541000	2205	TREMONTON STORE ROOM	\$267	\$0	\$0	\$0	\$0	\$267	\$0	\$0	\$0
1541000	2210	OGDEN STORE ROOM	\$1,691	\$0	\$0	\$0	\$0	\$1,691	\$0	\$0	\$0
1541000	2215	LAYTON STORE ROOM	\$586	\$0	\$0	\$0	\$0	\$586	\$0	\$0	\$0
1541000	2220	SALT LAKE METRO STORE ROOM	\$7,330	\$0	\$0	\$0	\$0	\$7,330	\$0	\$0	\$0
1541000	2225	SALT LAKE TOOL ROOM	\$191	\$0	\$0	\$0	\$0	\$191	\$0	\$0	\$0
1541000	2230	JORDAN VALLEY STORE ROOM	\$1,239	\$0	\$0	\$0	\$0	\$1,239	\$0	\$0	\$0
1541000	2235	PARK CITY STORE ROOM	\$724	\$0	\$0	\$0	\$0	\$724	\$0	\$0	\$0
1541000	2240	TOOELE STORE ROOM	\$530	\$0	\$0	\$0	\$0	\$530	\$0	\$0	\$0
1541000	2245	WASATCH RESTORATION CENTER	\$371	\$0	\$0	\$0	\$0	\$371	\$0	\$0	\$0
1541000	2405	AMERICAN FORK STORE ROOM	\$1,067	\$0	\$0	\$0	\$0	\$1,067	\$0	\$0	\$0
1541000	2410	SANTAQUIN STORE ROOM	\$512	\$0	\$0	\$0	\$0	\$512	\$0	\$0	\$0
1541000	2415	DELTA STORE ROOM	\$224	\$0	\$0	\$0	\$0	\$224	\$0	\$0	\$0
1541000	2420	VERNAL STORE ROOM	\$548	\$0	\$0	\$0	\$0	\$548	\$0	\$0	\$0
1541000	2425	PRICE STORE ROOM	\$491	\$0	\$0	\$0	\$0	\$491	\$0	\$0	\$0
1541000	2430	MOAB STORE ROOM	\$405	\$0	\$0	\$0	\$0	\$405	\$0	\$0	\$0
1541000	2435	BLANDING STORE ROOM	\$132	\$0	\$0	\$0	\$0	\$132	\$0	\$0	\$0
1541000	2445	RICHFIELD STORE ROOM	\$102	\$0	\$0	\$0	\$0	\$102	\$0	\$0	\$0
1541000	2450	CEDAR CITY STORE ROOM	\$943	\$0	\$0	\$0	\$0	\$943	\$0	\$0	\$0
1541000	2455	MILFORD STORE ROOM	\$237	\$0	\$0	\$0	\$0	\$237	\$0	\$0	\$0
1541000	2460	WASHINGTON STORE ROOM	\$342	\$0	\$0	\$0	\$0	\$342	\$0	\$0	\$0
1541000	2620	WALLA WALLA STORE ROOM	\$1,026	\$0	\$0	\$1,026	\$0	\$0	\$0	\$0	\$0
1541000	2625	SUNNYSIDE STORE ROOM	\$200	\$0	\$0	\$0	\$200	\$0	\$0	\$0	\$0
1541000	2630	YAKIMA STORE ROOM	\$224	\$0	\$0	\$224	\$0	\$0	\$0	\$0	\$0
1541000	2635	ENTERPRISE STORE ROOM	\$261	\$0	\$261	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2640	PENDLETON STORE ROOM	\$517	\$0	\$517	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2650	HOOD RIVER STORE ROOM	\$168	\$0	\$168	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2655	PORTLAND METRO - STORE ROOM	\$6,087	\$0	\$6,087	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2660	ASTORIA STORE ROOM	\$1,244	\$0	\$1,244	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2665	MADRAS STORE ROOM	\$565	\$0	\$565	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2670	PRINEVILLE STORE ROOM	\$4	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2675	BEND STORE ROOM	\$1,113	\$0	\$1,113	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2805	ALBANY STORE ROOM	\$211	\$0	\$211	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2810	LINCOLN CITY STORE ROOM	\$193	\$0	\$193	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2825	COTTAGE GROVE STORE ROOM	\$4	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2830	ROSEBURG STORE ROOM	\$2,394	\$0	\$2,394	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2835	COOS BAY STORE ROOM	\$490	\$0	\$490	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2840	GRANTS PASS STORE ROOM	\$519	\$0	\$519	\$0	\$0	\$0	\$0	\$0	\$0



Material & Supplies (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PP	Utah	Idaho	Wy-UPL	FERC
1541000	2845	OR	\$802	\$0	\$802	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2850	OR	\$1,895	\$0	\$1,895	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2855	OR	\$99	\$0	\$99	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2860	CA	\$76	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2865	CA	\$187	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2870	CA	\$653	\$653	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2875	CA	\$328	\$328	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	5005	SO	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1541000	5110	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	5115	SNPD	\$137	\$5	\$39	\$9	\$11	\$65	\$6	\$2	\$0
1541000	5120	OR	\$146	\$0	\$146	\$0	\$0	\$0	\$0	\$0	\$0
1541000	5125	OR	\$5,703	\$0	\$5,703	\$0	\$0	\$0	\$0	\$0	\$0
1541000	5130	OR	\$5,967	\$0	\$5,967	\$0	\$0	\$0	\$0	\$0	\$0
1541000	5135	WA	\$4,938	\$0	\$0	\$4,938	\$0	\$0	\$0	\$0	\$0
1541000	5140	IDU	\$3,395	\$0	\$0	\$0	\$0	\$0	\$3,395	\$0	\$0
1541000	5150	UT	\$4,132	\$0	\$0	\$0	\$0	\$4,132	\$0	\$0	\$0
1541000	5155	WYP	\$3,642	\$0	\$0	\$0	\$3,642	\$0	\$0	\$0	\$0
1541000	5160	UT	\$14,180	\$0	\$0	\$0	\$0	\$14,180	\$0	\$0	\$0
1541000	5200	SNPD	\$424	\$15	\$122	\$28	\$34	\$200	\$19	\$5	\$0
1541000	5300	UT	\$6	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0
1541000 Total			\$164,009	\$2,642	\$49,104	\$12,407	\$17,906	\$67,319	\$10,102	\$4,255	\$275
1541500	0	SE	\$198	\$3	\$51	\$15	\$28	\$79	\$12	\$9	\$1
1541500	120001	SE	\$4,217	\$71	\$1,086	\$315	\$593	\$1,684	\$265	\$185	\$17
1541500	120001	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	120001	SNPPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	120001	SO	\$184	\$5	\$52	\$14	\$21	\$75	\$11	\$6	\$0
1541500	1520	SNPPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500 Total			4587,92889	\$79	\$1,190	\$344	\$642	\$1,838	\$288	\$200	\$18
1541900	0	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	120005	SG	\$444	\$8	\$121	\$35	\$56	\$179	\$27	\$17	\$2
1541900	120005	SSGCH	\$1,246	\$23	\$348	\$101	\$159	\$490	\$72	\$48	\$4
1541900 Total			\$1,690	\$31	\$468	\$136	\$214	\$669	\$100	\$65	\$6
1545000	0	SNPPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	120005	SNPPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	1520	SNPPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000 Total			0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1549900	0	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1549900	102930	SO	\$ (27)	\$ (1)	\$ (8)	\$ (2)	\$ (3)	\$ (11)	\$ (2)	\$ (1)	\$ (0)
1549900	120930	SNPPS	\$ (813)	\$ (15)	\$ (222)	\$ (64)	\$ (102)	\$ (327)	\$ (49)	\$ (31)	\$ (3)
1549900	120930	SO	\$ (12)	\$ (0)	\$ (4)	\$ (1)	\$ (1)	\$ (5)	\$ (1)	\$ (0)	\$ (0)
1549900	120931	SNPD	\$ (4,505)	\$ (163)	\$ (1,295)	\$ (292)	\$ (365)	\$ (2,126)	\$ (207)	\$ (57)	\$ (0)
1549900 Total			\$ (5,358)	\$ (179)	\$ (1,528)	\$ (360)	\$ (472)	\$ (2,469)	\$ (288)	\$ (89)	\$ (3)
2531600	289920	SE	\$ (874)	\$ (15)	\$ (225)	\$ (65)	\$ (123)	\$ (349)	\$ (55)	\$ (39)	\$ (3)
2531600 Total			\$ (874)	\$ (15)	\$ (225)	\$ (65)	\$ (123)	\$ (349)	\$ (55)	\$ (39)	\$ (3)



Material & Supplies (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
2531700	289921		\$ (1,695)	\$ (28)	\$ (437)	\$ (127)	\$ (238)	\$ (677)	\$ (107)	\$ (74)	\$ (7)
		OTH DEF CR - WORKING CAPITAL DEPOS-DG&T									
2531700 Total		SE	\$ (1,695)	\$ (28)	\$ (437)	\$ (127)	\$ (238)	\$ (677)	\$ (107)	\$ (74)	\$ (7)
2531800	289922		\$ (273)	\$ (5)	\$ (74)	\$ (22)	\$ (34)	\$ (110)	\$ (17)	\$ (10)	\$ (1)
		OTH DEF CR - WCD - PROVO - PLANT M&S									
2531800 Total		SNPPS	\$ (273)	\$ (5)	\$ (74)	\$ (22)	\$ (34)	\$ (110)	\$ (17)	\$ (10)	\$ (1)
Grand Total			\$280,433	\$4,510	\$79,027	\$21,180	\$34,552	\$113,441	\$17,461	\$9,508	\$763

B14. CASH WORKING
CAPITAL



Cash Working Capital (Actuals)
 Twelve Month Average Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-JPL	FERC	Other
1310000	0	CASH	SNP	\$21,697	\$507	\$6,016	\$1,632			\$2,447	\$9,134	\$1,241	\$665	\$65	\$0
1350000	0	WORKING FUNDS	SG	\$2	\$0	\$1	\$0			\$0	\$1	\$0	\$0	\$0	\$0
1410000	0	NOTES RECEIVABLE	SO	\$466	\$12	\$133	\$36			\$53	\$190	\$27	\$14	\$1	\$1
1430000	0	OTHER ACCOUNTS RECEIVABLE	SO	\$3	\$0	\$1	\$0			\$0	\$0	\$0	\$0	\$0	\$0
1431000	0	EMPLOYEE RECEIVABLES	SO	\$284	\$7	\$81	\$22			\$32	\$116	\$16	\$9	\$1	\$1
1431010	0	JOINT OWNERSHIP - O & M	SO												
1431200	0	MISC OTHER LOANS	SO												
1432600	0	PC LOANS - EMPLOYEE	SO												
1433000	0	JOINT OWNER RECEIVABLE	SO	\$1,389	\$34	\$396	\$107			\$158	\$567	\$81	\$43	\$3	\$3
1435100	0	CASH OVER & SHORT	SO	\$ (1)	\$ (0)	\$ (0)	\$ (0)			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1435500	0	UNDIST WIRE TRANS	SO	\$ (49)	\$ (1)	\$ (14)	\$ (4)			\$ (6)	\$ (20)	\$ (3)	\$ (2)	\$ (0)	\$ (0)
1436000	0	OTHER ACCOUNTS RECEIVABLE	SO	\$11,500	\$285	\$3,279	\$889			\$1,304	\$4,691	\$668	\$355	\$29	\$29
1436100	0	A/R - PACIFICORP FOUNDATION	SO	\$17	\$0	\$5	\$1			\$2	\$7	\$1	\$1	\$0	\$0
1437000	0	CSS OAR BILLINGS	SO	\$3,352	\$83	\$956	\$259			\$380	\$1,367	\$195	\$103	\$8	\$8
1437100	0	OTHER ACCT REC CCS	SO	\$ (612)	\$ (15)	\$ (174)	\$ (47)			\$ (69)	\$ (250)	\$ (36)	\$ (19)	\$ (2)	\$ (2)
2300000	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	SE	\$ (2,435)	\$ (41)	\$ (627)	\$ (182)			\$ (342)	\$ (973)	\$ (153)	\$ (107)	\$ (10)	\$ (10)
2320000	210412	Marengo Wind Proj Accrual	SO	\$ (9)	\$ (0)	\$ (2)	\$ (1)			\$ (1)	\$ (4)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
2320000	210412		SO	\$ (9)	\$ (0)	\$ (2)	\$ (1)			\$ (1)	\$ (4)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
2320000	210460	JOINT OWNER RECEIVABLES - CREDIT	SE	\$ (1,133)	\$ (19)	\$ (292)	\$ (85)			\$ (159)	\$ (453)	\$ (71)	\$ (50)	\$ (4)	\$ (4)
2320000	210460		SE	\$ (1,133)	\$ (19)	\$ (292)	\$ (85)			\$ (159)	\$ (453)	\$ (71)	\$ (50)	\$ (4)	\$ (4)
2320000	210632	SCEM Coal Purchases	SE												
2320000	210632		SE												
2320000	210643	Mountain Fuel Supply Co	SE												
2320000	210643		SE												
2320000	210648	Spring Creek Coal - Centralia Purchases	SE												
2320000	210648		SE												
2320000	210651	Genwal Coal Co Inc	SE												
2320000	210651		SE												
2320000	210656	Foidel Creek/Cypress Coal Purchase	SE												
2320000	210656		SE												
2320000	210712	Intercomp A/P-Bridger Coal Mine	SE												
2320000	210712		SE												
2320000	211100	MEDICAL INSURANCE WITHHOLDING	SO												
2320000	211100		SO												
2320000	211103	LIFE INSURANCE WITHHOLDING	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	211103		SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	211104	Spouse Life Insurance Withholding	SO												
2320000	211104		SO												
2320000	211106	Stock/401(k) Withholding	SO												
2320000	211106		SO												
2320000	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	211108		SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	211109	MET PAY HOME & AUTO WITHHOLDINGS	SO	\$2	\$0	\$1	\$0			\$0	\$1	\$0	\$0	\$0	\$0
2320000	211109		SO	\$2	\$0	\$1	\$0			\$0	\$1	\$0	\$0	\$0	\$0
2320000	211110	CREDIT UNION WITHHOLDINGS	SO	\$2	\$0	\$0	\$0			\$0	\$0	\$1	\$0	\$0	\$0
2320000	211110		SO	\$2	\$0	\$0	\$0			\$0	\$0	\$1	\$0	\$0	\$0
2320000	211111	SAVINGS BONDS WITHHOLDINGS	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	211111		SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	\$ (5)	\$ (0)	\$ (1)	\$ (0)			\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	211112		SO	\$ (5)	\$ (0)	\$ (1)	\$ (0)			\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	\$ (6)	\$ (0)	\$ (2)	\$ (0)			\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	211116		SO	\$ (6)	\$ (0)	\$ (2)	\$ (0)			\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	211116		SO	\$ (6)	\$ (0)	\$ (2)	\$ (0)			\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (0)



Cash Working Capital (Actuals)
 Twelve Month Average Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
2320000	211123	Accidental Death & Disability Liability	SO	0	0	0	0	0	0	0	0	0	0	0	0
	211123 Total		SO	0	0	0	0	0	0	0	0	0	0	0	0
2320000	211124	HEALTH/FITNESS FACILITY LIABILITY	SO	0	0	0	0	0	0	0	0	0	0	0	0
	211124 Total		SO	0	0	0	0	0	0	0	0	0	0	0	0
2320000	211126	OREGON BURN UNIT PAYROLL DEDUCTIONS	SO	0	0	0	0	0	0	0	0	0	0	0	0
	211126 Total		SO	0	0	0	0	0	0	0	0	0	0	0	0
2320000	211127	EARTH SHARE OREGON PAYROLL DEDUCTION	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	211127 Total		SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211149	OTHER PAYROLL LIABILITY	SO	\$(2)	\$(0)	\$(1)	\$(0)	\$(0)	\$(0)	\$(0)	\$(1)	\$(0)	\$(0)	\$(0)	\$(0)
	211149 Total		SO	\$(2)	\$(0)	\$(1)	\$(0)	\$(0)	\$(0)	\$(0)	\$(1)	\$(0)	\$(0)	\$(0)	\$(0)
2320000	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	\$(15)	\$(0)	\$(4)	\$(1)	\$(0)	\$(0)	\$(2)	\$(6)	\$(1)	\$(0)	\$(0)	\$(0)
	215077 Total		SO	\$(15)	\$(0)	\$(4)	\$(1)	\$(0)	\$(0)	\$(2)	\$(6)	\$(1)	\$(0)	\$(0)	\$(0)
2320000	215078	K-Plus Employer Contributions - Fixed	SO	\$(814)	\$(20)	\$(232)	\$(63)	\$(92)	\$(92)	\$(332)	\$(47)	\$(25)	\$(2)	\$(2)	\$(2)
	215078 Total		SO	\$(814)	\$(20)	\$(232)	\$(63)	\$(92)	\$(92)	\$(332)	\$(47)	\$(25)	\$(2)	\$(2)	\$(2)
2320000	215080	METLIFE MEDICAL INSURANCE	SO	\$(2,968)	\$(74)	\$(846)	\$(230)	\$(337)	\$(1,211)	\$(172)	\$(92)	\$(7)	\$(92)	\$(7)	\$(7)
	215080 Total		SO	\$(2,968)	\$(74)	\$(846)	\$(230)	\$(337)	\$(1,211)	\$(172)	\$(92)	\$(7)	\$(92)	\$(7)	\$(7)
2320000	215081	OTHER EMPLOYEE BENEFITS	SO	0	0	0	0	0	0	0	0	0	0	0	0
	215081 Total		SO	0	0	0	0	0	0	0	0	0	0	0	0
2320000	215082	METLIFE DENTAL INSURANCE	SO	\$(187)	\$(5)	\$(53)	\$(14)	\$(0)	\$(0)	\$(21)	\$(76)	\$(11)	\$(6)	\$(0)	\$(0)
	215082 Total		SO	\$(187)	\$(5)	\$(53)	\$(14)	\$(0)	\$(0)	\$(21)	\$(76)	\$(11)	\$(6)	\$(0)	\$(0)
2320000	215083	Employee Flex Benefits	SO	0	0	0	0	0	0	0	0	0	0	0	0
	215083 Total		SO	0	0	0	0	0	0	0	0	0	0	0	0
2320000	215084	METLIFE VISION INSURANCE	SO	\$(20)	\$(1)	\$(6)	\$(2)	\$(0)	\$(0)	\$(2)	\$(8)	\$(1)	\$(1)	\$(0)	\$(0)
	215084 Total		SO	\$(20)	\$(1)	\$(6)	\$(2)	\$(0)	\$(0)	\$(2)	\$(8)	\$(1)	\$(1)	\$(0)	\$(0)
2320000	215090	LUMENOS HEALTH PLAN	SO	0	0	0	0	0	0	0	0	0	0	0	0
	215090 Total		SO	0	0	0	0	0	0	0	0	0	0	0	0
2320000	215095	HMO HEALTH PLAN	SO	\$(49)	\$(1)	\$(14)	\$(4)	\$(0)	\$(0)	\$(6)	\$(20)	\$(3)	\$(2)	\$(0)	\$(0)
	215095 Total		SO	\$(49)	\$(1)	\$(14)	\$(4)	\$(0)	\$(0)	\$(6)	\$(20)	\$(3)	\$(2)	\$(0)	\$(0)
2320000	215096	DELTA DENTAL	SO	0	0	0	0	0	0	0	0	0	0	0	0
	215096 Total		SO	0	0	0	0	0	0	0	0	0	0	0	0
2320000	215112	Minnesota Life Insurance	SO	\$22	\$1	\$6	\$2	\$0	\$0	\$2	\$9	\$1	\$1	\$0	\$0
	215112 Total		SO	\$22	\$1	\$6	\$2	\$0	\$0	\$2	\$9	\$1	\$1	\$0	\$0
2320000	215116	IBEW 57 MEDICAL INSURANCE	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	215116 Total		SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215130	Bridger Depend Care Reimbursement	SO	0	0	0	0	0	0	0	0	0	0	0	0
	215130 Total		SO	0	0	0	0	0	0	0	0	0	0	0	0
2320000	215136	ESOP ACCRUAL	SO	0	0	0	0	0	0	0	0	0	0	0	0
	215136 Total		SO	0	0	0	0	0	0	0	0	0	0	0	0
2320000	215198	WEST VALLEY CITY STORM DRAINS FEE	SO	\$(233)	\$(6)	\$(66)	\$(18)	\$(26)	\$(26)	\$(95)	\$(14)	\$(7)	\$(7)	\$(1)	\$(0)
	215198 Total		SO	\$(233)	\$(6)	\$(66)	\$(18)	\$(26)	\$(26)	\$(95)	\$(14)	\$(7)	\$(7)	\$(1)	\$(0)
2320000	215211	DRAPER CITY STORM DRAIN	SO	0	0	0	0	0	0	0	0	0	0	0	0
	215211 Total		SO	0	0	0	0	0	0	0	0	0	0	0	0
2320000	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	\$(8)	\$(0)	\$(2)	\$(1)	\$(1)	\$(1)	\$(1)	\$(3)	\$(0)	\$(0)	\$(0)	\$(0)
	215350 Total		SO	\$(8)	\$(0)	\$(2)	\$(1)	\$(1)	\$(1)	\$(1)	\$(3)	\$(0)	\$(0)	\$(0)	\$(0)
2320000	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	215351 Total		SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	\$22	\$1	\$6	\$2	\$0	\$0	\$2	\$9	\$1	\$1	\$0	\$0
	215356 Total		SO	\$22	\$1	\$6	\$2	\$0	\$0	\$2	\$9	\$1	\$1	\$0	\$0
2320000	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	\$(51)	\$(1)	\$(15)	\$(4)	\$(4)	\$(4)	\$(6)	\$(21)	\$(3)	\$(2)	\$(0)	\$(0)
	215357 Total		SO	\$(51)	\$(1)	\$(15)	\$(4)	\$(4)	\$(4)	\$(6)	\$(21)	\$(3)	\$(2)	\$(0)	\$(0)
2320000	215439	Cal ISO Trans Payable	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	215439 Total		SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215469	Mine Closure Review	SE	0	0	0	0	0	0	0	0	0	0	0	0
	215469 Total		SE	0	0	0	0	0	0	0	0	0	0	0	0



Cash Working Capital (Actuals)
 Twelve Month Average Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
2320000	215469 Total			0	0	0	0	0	0	0	0	0	0	0	0
	215660	659 Training Trust-Comp Match	SO												
	215660 Total			0	0	0	0	0	0	0	0	0	0	0	0
2320000	215725 Total	Medicare Subsidies Payable to FAS 106 Tr	SO	\$ (1,031)	\$ (26)	\$ (294)	\$ (80)	\$ (117)	\$ (60)	\$ (117)	\$ (421)	\$ (60)	\$ (32)	\$ (3)	\$ (3)
	215901	FLATHEAD ELECTRIC CO-OP LIABILITY	SE	\$ (1,031)	\$ (26)	\$ (294)	\$ (80)	\$ (117)	\$ (60)	\$ (117)	\$ (421)	\$ (60)	\$ (32)	\$ (3)	\$ (3)
	215901 Total			0	0	0	0	0	0	0	0	0	0	0	0
2320000	235195 Total	Miscellaneous Payrol	SO	0	0	0	0	0	0	0	0	0	0	0	0
	235195 Total			0	0	0	0	0	0	0	0	0	0	0	0
2320000	235502 Total	Payroll Reconciliation	SO	0	0	0	0	0	0	0	0	0	0	0	0
	235502 Total			0	0	0	0	0	0	0	0	0	0	0	0
2320000	235504 Total	Sales Incentive Accrual	SO	0	0	0	0	0	0	0	0	0	0	0	0
	235504 Total			0	0	0	0	0	0	0	0	0	0	0	0
2320000	235508 Total	Officer Vehicle Allowance	SO	0	0	0	0	0	0	0	0	0	0	0	0
	235508 Total			0	0	0	0	0	0	0	0	0	0	0	0
2320000	235509 Total	Non-Officer Vehicle Allowance	SO	0	0	0	0	0	0	0	0	0	0	0	0
	235509 Total			0	0	0	0	0	0	0	0	0	0	0	0
2320000	235511 Total	Incentive Plan - Power Supply	SO	0	0	0	0	0	0	0	0	0	0	0	0
	235511 Total			0	0	0	0	0	0	0	0	0	0	0	0
2320000	235513 Total	Incentive Plan - WI&T	SO	0	0	0	0	0	0	0	0	0	0	0	0
	235513 Total			0	0	0	0	0	0	0	0	0	0	0	0
2320000	235516 Total	GUL Cash Fund (Met Life)	SO	0	0	0	0	0	0	0	0	0	0	0	0
	235516 Total			0	0	0	0	0	0	0	0	0	0	0	0
2320000	235529 Total	Met Pay	SO	0	0	0	0	0	0	0	0	0	0	0	0
	235529 Total			0	0	0	0	0	0	0	0	0	0	0	0
2320000	235543 Total	Suppl Pay Project	SO	0	0	0	0	0	0	0	0	0	0	0	0
	235543 Total			0	0	0	0	0	0	0	0	0	0	0	0
2320000	235545 Total	IBEW Universal Life	SO	0	0	0	0	0	0	0	0	0	0	0	0
	235545 Total			0	0	0	0	0	0	0	0	0	0	0	0
2320000	235554 Total	Continuation Pay	SO	0	0	0	0	0	0	0	0	0	0	0	0
	235554 Total			0	0	0	0	0	0	0	0	0	0	0	0
2320000	235561 Total	International Assign Adj	SO	0	0	0	0	0	0	0	0	0	0	0	0
	235561 Total			0	0	0	0	0	0	0	0	0	0	0	0
2320000	235599 Total	Safety Award	SO	0	0	0	0	0	0	0	0	0	0	0	0
	235599 Total			0	0	0	0	0	0	0	0	0	0	0	0
2320000	240330 Total	PROVISION FOR WORKERS' COMPENSATION	SO	\$ (231)	\$ (6)	\$ (66)	\$ (18)	\$ (26)	\$ (94)	\$ (13)	\$ (7)	\$ (7)	\$ (1)	\$ (1)	\$ (1)
	240330 Total			\$ (231)	\$ (6)	\$ (66)	\$ (18)	\$ (26)	\$ (94)	\$ (13)	\$ (7)	\$ (7)	\$ (1)	\$ (1)	\$ (1)
2320000	249995	Accrued Severance - Re-class to Long-Term	SO	\$ (1,379)	\$ (33)	\$ (376)	\$ (102)	\$ (150)	\$ (538)	\$ (77)	\$ (41)	\$ (33)	\$ (41)	\$ (3)	\$ (3)
	249995 Total			\$ (1,379)	\$ (33)	\$ (376)	\$ (102)	\$ (150)	\$ (538)	\$ (77)	\$ (41)	\$ (33)	\$ (41)	\$ (3)	\$ (3)
2533000	289307	TRAIL MTN MINE RECLAMATION	SE	\$ (1,136)	\$ (19)	\$ (293)	\$ (85)	\$ (160)	\$ (454)	\$ (71)	\$ (50)	\$ (5)	\$ (5)	\$ (5)	\$ (5)
	289307 Total			\$ (1,136)	\$ (19)	\$ (293)	\$ (85)	\$ (160)	\$ (454)	\$ (71)	\$ (50)	\$ (5)	\$ (5)	\$ (5)	\$ (5)
2533000	289511	DESERET MINE RECLAMATION	SE	\$ (547)	\$ (9)	\$ (141)	\$ (41)	\$ (77)	\$ (219)	\$ (34)	\$ (24)	\$ (24)	\$ (2)	\$ (2)	\$ (2)
	289511 Total			\$ (547)	\$ (9)	\$ (141)	\$ (41)	\$ (77)	\$ (219)	\$ (34)	\$ (24)	\$ (24)	\$ (2)	\$ (2)	\$ (2)
2533000	289514	FINAL & INTERIM RECLAMATION - DJ MINE	SE	0	0	0	0	0	0	0	0	0	0	0	0
	289514 Total			0	0	0	0	0	0	0	0	0	0	0	0
2533000	289515	FINAL RECLAMATION COSTS - CENTRALIA	SE	0	0	0	0	0	0	0	0	0	0	0	0
	289515 Total			0	0	0	0	0	0	0	0	0	0	0	0
2533000	289516	CHOLLA FINAL RECLAMATION	SSECH	0	0	0	0	0	0	0	0	0	0	0	0
	289516 Total			0	0	0	0	0	0	0	0	0	0	0	0
2533000	289517	TRAPPER MINE FINAL RECLAMATION	SE	\$ (4,043)	\$ (68)	\$ (1,042)	\$ (302)	\$ (569)	\$ (1,615)	\$ (254)	\$ (178)	\$ (16)	\$ (16)	\$ (16)	\$ (16)
	289517 Total			\$ (4,043)	\$ (68)	\$ (1,042)	\$ (302)	\$ (569)	\$ (1,615)	\$ (254)	\$ (178)	\$ (16)	\$ (16)	\$ (16)	\$ (16)
2533000	289517 Total			\$ (4,043)	\$ (68)	\$ (1,042)	\$ (302)	\$ (569)	\$ (1,615)	\$ (254)	\$ (178)	\$ (16)	\$ (16)	\$ (16)	\$ (16)



Cash Working Capital (Actuals)
 Twelve Month Average Ending - June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
2541050	111594	ARO/REG DIFF - DEER CREEK MINE RECLAIMAT	SE	0	0	0	0	0	0	0	0	0	0	0	0
	111594 Total			\$20	\$0	\$5	\$1	0	0	\$3	\$8	\$1	\$1	\$0	\$0
2541050	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	0	0	0	0	0	0	0	0	0	0	0	0
	111920 Total			\$20	\$0	\$5	\$1	\$0	\$0	\$3	\$8	\$1	\$1	\$0	\$0
2541050	288503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	OTHER	\$ (15)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (15)
2541050	288503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	SE	\$ (489)	\$ (8)	\$ (126)	\$ (37)	\$0	\$0	\$ (69)	\$ (195)	\$ (31)	\$ (21)	\$ (2)	\$ (15)
	288503 Total			\$ (504)	\$ (8)	\$ (121)	\$ (35)	\$0	\$0	\$ (66)	\$ (187)	\$ (29)	\$ (21)	\$ (2)	\$ (15)
				\$ (504)	\$ (8)	\$ (126)	\$ (37)	\$0	\$0	\$ (69)	\$ (195)	\$ (31)	\$ (21)	\$ (2)	\$ (15)
Grand Total				\$24,009	\$643	\$6,947	\$1,837	\$0	\$0	\$2,445	\$10,167	\$1,329	\$609	\$47	\$ (15)

B15. MISCELLANEOUS
RATE BASE



Miscellaneous Rate Base (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1140000	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	\$157,194	\$2,864	\$42,701	\$12,424	\$19,666	\$63,393	\$9,618	\$5,952	\$576	\$0
1140000 Total				\$157,194	\$2,864	\$42,701	\$12,424	\$19,666	\$63,393	\$9,618	\$5,952	\$576	\$0
1150000	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	\$ (88,108)	\$ (1,605)	\$ (23,934)	\$ (6,964)	\$ (11,023)	\$ (35,532)	\$ (5,391)	\$ (3,336)	\$ (323)	\$0
1651000 Total				\$ (88,108)	\$ (1,605)	\$ (23,934)	\$ (6,964)	\$ (11,023)	\$ (35,532)	\$ (5,391)	\$ (3,336)	\$ (323)	\$0
1651000	132000	PREPAID INSURANCE	SE	\$523	\$9	\$135	\$39	\$73	\$209	\$33	\$23	\$2	\$0
1651000	132001	PREPAID INSURANCE - SPECIAL COVERAGE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132004	PREPAID INSURANCE - FOREIGN LIABILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132009	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	\$473	\$12	\$135	\$37	\$54	\$193	\$27	\$15	\$1	\$0
1651000	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132011	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132012	PREPAID INSURANCE - ALL PURPOSE INSURANCE	SO	\$11,937	\$296	\$3,404	\$923	\$1,354	\$4,869	\$693	\$368	\$30	\$0
1651000	132013	PREPAID INSURANCE - D&O LIABILITY	SO	\$1,169	\$29	\$333	\$90	\$133	\$477	\$68	\$36	\$3	\$0
1651000	132014	PREPAID INSURANCE - MISC PREPAID INSURAN	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132015	PREPAID INSURANCE - FOOOTE CREEK	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	\$457	\$11	\$130	\$35	\$52	\$186	\$27	\$14	\$1	\$0
1651000	132045	PREPAID WORKERS COMPENSATION	SO	\$516	\$13	\$147	\$40	\$59	\$210	\$30	\$16	\$1	\$0
1651000	132050	PREPAID IBEW 57 MEDICAL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	\$16	\$0	\$4	\$1	\$2	\$6	\$1	\$1	\$0	\$0
1651000	132722	I/C PRPD CAP PROP IN	SO	\$3,908	\$97	\$1,114	\$302	\$443	\$1,594	\$227	\$121	\$10	\$0
1651000	132723	I/C PRPD CAP LIAB IN	SO	\$1,112	\$28	\$317	\$86	\$126	\$454	\$65	\$34	\$3	\$0
1652000 Total				\$20,111	\$495	\$5,720	\$1,554	\$2,295	\$8,199	\$1,170	\$627	\$51	\$0
1652000	132101	PREPAID PROPERTY TAX	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132102	CA - PREPAID PROPERTY TAX	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132103	UT - PREPAID PROPERTY TAX	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	\$9	\$0	\$3	\$1	\$1	\$4	\$1	\$0	\$0	\$0
1652000	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	\$66	\$2	\$19	\$5	\$8	\$27	\$4	\$2	\$0	\$0
1652000	132200	*Prepaid Taxes (Federal, State, Local)	SO	\$23	\$1	\$7	\$2	\$3	\$9	\$1	\$1	\$0	\$0
1652000	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000 Total				\$99	\$2	\$28	\$8	\$11	\$40	\$6	\$3	\$0	\$0
1652100	132040	PREPAID PENSION COSTS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132310	PREPAID RATING AGENCY	SO	\$84	\$2	\$24	\$6	\$9	\$34	\$5	\$3	\$0	\$0
1652100	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132603	OTH PREPAY - ASHTON PLANT LAND	SG	\$10	\$0	\$3	\$1	\$1	\$4	\$1	\$0	\$0	\$0
1652100	132605	GAOSBY GAS TURBINES	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	\$39	\$1	\$11	\$3	\$4	\$16	\$2	\$1	\$0	\$0
1652100	132607	OTHER PREP-FERC LAND	SO	\$24	\$0	\$7	\$2	\$10	\$10	\$1	\$1	\$0	\$0
1652100	132608	Prepaid - Records Management Costs	SG	\$46	\$1	\$13	\$4	\$6	\$19	\$3	\$2	\$0	\$0
1652100	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	\$321	\$6	\$87	\$25	\$40	\$129	\$20	\$12	\$1	\$0
1652100	132625	PREPAYMENTS-CESWAY/SEMPRA-DSM ENERGY S	SG	\$172	\$3	\$47	\$14	\$21	\$69	\$10	\$6	\$1	\$0
1652100	132630	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	\$204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$204
1652100	132650	PREPAID DUES	SE	\$1,352	\$23	\$348	\$101	\$190	\$540	\$85	\$59	\$5	\$0
1652100	132700	PREPAID RENT	GPS	\$90	\$2	\$26	\$7	\$10	\$37	\$5	\$3	\$0	\$0



Miscellaneous Rate Base (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1652100	132701	INTERCO PREPAID RENT	GPS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	132705	Prepaid Pole Contact	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132740	PREPAID O&M WIND	SG	\$304	\$6	\$83	\$24	\$38	\$123	\$19	\$12	\$1	\$0
1652100	132825	Prepaid LGIA Transmission	SG	\$2,139	\$39	\$581	\$169	\$268	\$863	\$131	\$91	\$8	\$0
1652100	132900	PREPAYMENTS - OTHER	SE	\$72	\$1	\$19	\$5	\$10	\$29	\$5	\$3	\$0	\$0
1652100	132900	PREPAYMENTS - OTHER	SO	\$798	\$20	\$228	\$62	\$81	\$326	\$46	\$25	\$2	\$0
1652100	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	\$2,251	\$0	\$2,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	\$3,951	\$0	\$0	\$0	\$0	\$3,951	\$0	\$0	\$0	\$0
1652100	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	\$231	\$0	\$0	\$0	\$0	\$0	\$231	\$0	\$0	\$0
1652100	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132910	Prepayments - Hardware & Software	SO	\$6,881	\$171	\$1,962	\$532	\$780	\$2,807	\$400	\$212	\$17	\$0
1652100	132924	OTH PREPAY-OREGON DOE FEE	OR	\$89	\$0	\$649	\$63	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132926	PREPAID ROYALTIES	SE	\$339	\$14	\$216	\$63	\$118	\$335	\$53	\$37	\$3	\$0
1652100	132998	PREPAID INSURANCE	SO	\$(3,204)	\$(60)	\$(914)	\$(248)	\$(363)	\$(1,307)	\$(186)	\$(99)	\$(8)	\$0
1652100	132999	PREPAY - RECLASS TO LT	SO	\$(1,286)	\$(32)	\$(367)	\$(95)	\$(146)	\$(525)	\$(75)	\$(40)	\$(3)	\$0
1652100	134000	LT PREPAY RECLASS	SO	\$4,490	\$111	\$1,280	\$347	\$509	\$1,832	\$261	\$139	\$11	\$0
1652100	182600	PREPAYMENT-OTHER	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100 Total				\$20,456	\$289	\$6,553	\$1,018	\$1,590	\$9,290	\$1,016	\$457	\$40	\$204
1653000	132301	DOMESTIC COMMERCIAL PAPER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1653000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1655000	132400	PREPAID - TAXES	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1655000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281100	280301	ACC. PROV. PROP INS. - THERMAL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281100 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	280290	STORM REIMBURSEMENTS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	280302	ACC. PROV. PROP INS. - T&D LINES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282100	280311	ACC. PROV. I & D - EXCL. AUTO	SO	\$(7,959)	\$(197)	\$(2,269)	\$(615)	\$(903)	\$(3,247)	\$(462)	\$(246)	\$(20)	\$0
2282100 Total				\$(7,959)	\$(197)	\$(2,269)	\$(615)	\$(903)	\$(3,247)	\$(462)	\$(246)	\$(20)	\$0
2282200	280312	ACC. PROV. I & D - AUTO	SO	\$(175)	\$(4)	\$(50)	\$(14)	\$(20)	\$(71)	\$(10)	\$(5)	\$(0)	\$0
2282200 Total				\$(175)	\$(4)	\$(50)	\$(14)	\$(20)	\$(71)	\$(10)	\$(5)	\$(0)	\$0
2282300	280313	ACC. PROV. IBD - CONST.	SO	\$(26)	\$(1)	\$(7)	\$(2)	\$(3)	\$(11)	\$(2)	\$(1)	\$(0)	\$0
2282300 Total				\$(26)	\$(1)	\$(7)	\$(2)	\$(3)	\$(11)	\$(2)	\$(1)	\$(0)	\$0
2283000	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283000	280319	ACCUAL-TRANSITION PLAN SEVERANCE PAYMEN	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283000	280330	FAS 112 BOOK RESERVE	SO	\$(16,886)	\$(419)	\$(4,814)	\$(1,306)	\$(1,915)	\$(6,888)	\$(980)	\$(521)	\$(42)	\$0
2283000	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	\$(2,487)	\$(62)	\$(709)	\$(192)	\$(282)	\$(1,014)	\$(144)	\$(77)	\$(6)	\$0
2283000 Total				\$(19,373)	\$(481)	\$(5,523)	\$(1,498)	\$(2,197)	\$(7,902)	\$(1,125)	\$(598)	\$(49)	\$0
2283400	280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283400 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283500	280340	PENSION	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283500	280350	Pension - Local 57	SO	\$(636)	\$(16)	\$(181)	\$(49)	\$(72)	\$(259)	\$(37)	\$(20)	\$(2)	\$0
2283500 Total				\$(636)	\$(16)	\$(181)	\$(49)	\$(72)	\$(259)	\$(37)	\$(20)	\$(2)	\$0
2284100	284901	BLACK LUNG RESERVE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2284100 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2284200	284910	DECOMMISSIONING LIABILITY	TROJD	\$(2,423)	\$(44)	\$(652)	\$(190)	\$(310)	\$(975)	\$(149)	\$(94)	\$(9)	\$0
2284200	284912	TROJAN WORKING FUNDS BALANCES - NET	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2284200 Total				\$(2,423)	\$(44)	\$(652)	\$(190)	\$(310)	\$(975)	\$(149)	\$(94)	\$(9)	\$0
2300000	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJP	\$(2,289)	\$(41)	\$(617)	\$(179)	\$(292)	\$(922)	\$(141)	\$(89)	\$(9)	\$0
2300000 Total				\$(2,289)	\$(41)	\$(617)	\$(179)	\$(292)	\$(922)	\$(141)	\$(89)	\$(9)	\$0



Miscellaneous Rate Base (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	\$ (31)	\$ (31)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	\$ (21)	\$ (21)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (21)	\$ 0	\$ 0	\$ 0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	\$ (498)	\$ (498)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	\$ (277)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (277)	\$ 0	\$ 0	\$ 0	\$ 0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	\$ (86)	\$ 0	\$ 0	\$ (86)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	\$ (30)	\$ 0	\$ 0	\$ 0	\$ (30)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYU	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2530000	289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	\$ (1,345)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,345)
2530000 Total				\$ (2,288)	\$ (31)	\$ (498)	\$ (86)	\$ (30)	\$ (277)	\$ (21)	\$ (0)	\$ (0)	\$ (1,345)
2532500	289301	PARIBAS FUTURES 5310	SE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2532500 Total				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2539900	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SE	\$ (2,296)	\$ (39)	\$ (592)	\$ (172)	\$ (323)	\$ (917)	\$ (144)	\$ (101)	\$ (9)	\$ 0
2539900	289520	MILL FORK COAL LEASE	SE	\$ (59)	\$ (1)	\$ (15)	\$ (4)	\$ (8)	\$ (23)	\$ (4)	\$ (3)	\$ (0)	\$ 0
2539900	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SO	\$ (532)	\$ (13)	\$ (152)	\$ (41)	\$ (60)	\$ (217)	\$ (31)	\$ (16)	\$ (1)	\$ 0
2539900	289904	LAKEVIEW BUYOUT	SG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2539900	289906	HERMISTON BREAKAGE FEE	SG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2539900	289907	FIRTH COGENERATION BUYOUT	SG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2539900	289908	MONSANTO CONTRACT	SE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2539900	289909	REDDING CONTRACT	SG	\$ (4,125)	\$ (75)	\$ (1,121)	\$ (326)	\$ (516)	\$ (1,664)	\$ (252)	\$ (156)	\$ (15)	\$ 0
2539900	289912	OPTION SALES	SG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2539900	289913	MCI - F.O.G. WIRE LEASE	SG	\$ (2,232)	\$ (41)	\$ (606)	\$ (176)	\$ (279)	\$ (900)	\$ (137)	\$ (86)	\$ (8)	\$ 0
2539900	289914	AMERICAN ELECTRIC POWER CRP	SG	\$ (13,322)	\$ (243)	\$ (3,619)	\$ (1,053)	\$ (1,667)	\$ (5,372)	\$ (815)	\$ (504)	\$ (49)	\$ 0
2539900	289915	FOOTCREEK CONTRACT	SG	\$ (912)	\$ (17)	\$ (248)	\$ (72)	\$ (114)	\$ (368)	\$ (56)	\$ (35)	\$ (3)	\$ 0
2539900	289917	West Valley Contract Term	SG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2539900	289925	TRANSM CONST SECURITY DEPOSITS	SG	\$ (1,300)	\$ (24)	\$ (353)	\$ (103)	\$ (163)	\$ (524)	\$ (80)	\$ (49)	\$ (5)	\$ 0
2539900 Total				\$ (24,776)	\$ (452)	\$ (6,705)	\$ (1,947)	\$ (3,130)	\$ (9,986)	\$ (1,518)	\$ (949)	\$ (91)	\$ 0
2540000	288115	REG LIABILITY PROP INS RESERVE	SO	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2540000	288116	Calif Alternative Rate for Energy (CARE)	OTHER	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2540000	288140	Reg Liability - WA A&G Credit	WA	\$ 355	\$ 0	\$ 0	\$ 355	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2540000	288165	Reg Liab - OR Enrgy	OTHER	\$ (742)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (742)
2540000	288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	CA	\$ (45)	\$ (45)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2540000	288171	REG LIABILITY - UT GAIN ON SALE OF ASSET	UT	\$ (1,020)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,020)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	288172	REG LIABILITY - ID GAIN ON SALE OF ASSET	IDU	\$ (157)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (157)	\$ 0	\$ 0	\$ 0
2540000	288173	REG LIABILITY - WY GAIN ON SALE OF ASSET	WYP	\$ (353)	\$ 0	\$ 0	\$ 0	\$ (353)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2540000	288415	REGULATORY LIABILITY - DEF. BENEFIT-ARC	SE	\$ (4,352)	\$ (73)	\$ (1,121)	\$ (325)	\$ (612)	\$ (1,738)	\$ (274)	\$ (191)	\$ (17)	\$ (742)
2540000 Total				\$ (6,314)	\$ (118)	\$ (1,121)	\$ 29	\$ (965)	\$ (2,758)	\$ (430)	\$ (191)	\$ (17)	\$ (742)
2541050	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	\$ (806)	\$ (15)	\$ (217)	\$ (63)	\$ (103)	\$ (325)	\$ (50)	\$ (31)	\$ (3)	\$ 0
2541050	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	\$ (806)	\$ (15)	\$ (217)	\$ (63)	\$ (103)	\$ (325)	\$ (50)	\$ (31)	\$ (3)	\$ 0
2541050 Total				\$ (1,612)	\$ (30)	\$ (434)	\$ (126)	\$ (206)	\$ (650)	\$ (100)	\$ (62)	\$ (6)	\$ 0
Grand Total				\$ (2,288)	\$ (31)	\$ (498)	\$ (86)	\$ (30)	\$ (277)	\$ (21)	\$ (0)	\$ (0)	\$ (1,345)



Regulatory Assessts (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1242000	INT FREE-PPL		\$1,872	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,872
1242000	INT FREE-PPL	WA	\$9	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0
1242000 Total			\$1,881	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$1,872
1242300	IDAHO-UPL	IDU	\$21	\$0	\$0	\$0	\$0	\$0	\$21	\$0	\$0	\$0
1242300	IDAHO-UPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	IDAHO-UPL	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300 Total			21,10722	\$0	\$0	\$0	\$0	\$0	\$21	\$0	\$0	\$0
1243000	INT BEARING 6.5%-PPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	INT BEARING VAR%-PPL	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	INT BEARING VAR%-PPL	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1243200	INT BEARING VAR%-PPL	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200 Total			\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1243300	TAX CREDIT-PPL	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243300	TAX CREDIT-PPL	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1243300 Total			\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1243400	NEW 0% INT-PPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243400 Total			0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	OTHER	\$977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$977
1244100	ENERGY FINANSWER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	UT	\$741	\$0	\$0	\$0	\$0	\$741	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	WA	\$86	\$0	\$0	\$86	\$0	\$0	\$0	\$0	\$0	\$0
1244100 Total			\$1,804	\$0	\$0	\$86	\$0	\$741	\$0	\$0	\$0	\$877
1244200	PACIFIC ENVIRON	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244200	PACIFIC ENVIRON	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	CA	\$19	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1244500	HOME COMFORT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	WA	\$78	\$0	\$0	\$78	\$0	\$0	\$0	\$0	\$0	\$0
1244500 Total			\$101	\$19	\$0	\$78	\$0	\$0	\$0	\$0	\$0	\$6
1244900	"FINANSWER 12,000"	OTHER	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43
1244900	"FINANSWER 12,000"	UT	\$17	\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0	\$0
1244900	"FINANSWER 12,000"	WYU	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0
1244900 Total			\$68	\$0	\$0	\$0	\$0	\$17	\$0	\$8	\$0	\$43
1245300	IRRIGATION FINANSWER	CA	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245300	IRRIGATION FINANSWER	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245300 Total			\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245400	RETRO ENERGY FINANS	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245400	RETRO ENERGY FINANS	OTHER	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26
1245400	RETRO ENERGY FINANS	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245400 Total			\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26
1247000	ELI/GAWL SYSTEM	CA	\$362	\$362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247000	ELI/GAWL SYSTEM	IDU	\$17	\$0	\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0
1247000	ELI/GAWL SYSTEM	OTHER	\$6,961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,961



Regulatory Assessts (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1247000	0	UT	\$4,606	\$0	\$0	\$0	\$0	\$4,606	\$0	\$0	\$0	\$0
1247000	0	WA	\$1,914	\$0	\$0	\$1,914	\$0	\$0	\$0	\$0	\$0	\$0
1247000	0	WYP	\$117	\$0	\$0	\$0	\$117	\$0	\$0	\$0	\$0	\$0
1247000	0	WYU	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0
1247000 Total			\$60	\$362	\$0	\$1,914	\$117	\$4,606	\$17	\$5	\$0	\$ (6,961)
1247100	0	OTHER	\$ (57)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (57)
1247100 Total			\$ (57)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (57)
1249000	0	CA	\$ (0)	\$ (0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	0	IDU	\$ (0)	\$0	\$0	\$0	\$0	\$0	\$ (0)	\$0	\$0	\$0
1249000	0	OTHER	\$ (64)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (64)
1249000	0	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	0	UT	\$ (17)	\$0	\$0	\$0	\$0	\$ (17)	\$0	\$0	\$0	\$0
1249000	0	WA	\$ (4)	\$0	\$0	\$ (4)	\$0	\$0	\$0	\$0	\$0	\$0
1249000	0	WYU	\$ (0)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (0)	\$0	\$0
1249000 Total			\$ (85)	\$ (0)	\$0	\$ (4)	\$0	\$ (17)	\$ (0)	\$ (0)	\$0	\$ (64)
1822200	111495	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	185801	TROJP	\$15,212	\$274	\$4,100	\$1,192	\$1,939	\$6,126	\$935	\$590	\$56	\$0
1822200	185802	TROJN	\$ (13,101)	\$ (236)	\$ (3,531)	\$ (1,027)	\$ (1,670)	\$ (5,275)	\$ (805)	\$ (508)	\$ (49)	\$0
1822200	185803	TROJD	\$17,981	\$323	\$4,839	\$1,407	\$2,299	\$7,239	\$1,106	\$700	\$67	\$0
1822200	185804	TROJD	\$ (14,889)	\$ (267)	\$ (4,007)	\$ (1,165)	\$ (1,904)	\$ (5,994)	\$ (915)	\$ (580)	\$ (55)	\$0
1822200 Total			\$5,202	\$94	\$1,401	\$407	\$664	\$2,995	\$320	\$202	\$19	\$0
1822230	185808	WA	\$ (712)	\$0	\$0	\$ (712)	\$0	\$0	\$0	\$0	\$0	\$0
1822230 Total			\$ (712)	\$0	\$0	\$ (712)	\$0	\$0	\$0	\$0	\$0	\$0
1822240	185809	OR	\$ (176)	\$0	\$ (176)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822240 Total			\$ (176)	\$0	\$ (176)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	111614	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	187058	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	187059	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600 Total			0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822700	185821	SG-P	\$6,637	\$121	\$1,803	\$525	\$830	\$2,676	\$406	\$251	\$24	\$0
1822700 Total			\$6,637	\$121	\$1,803	\$525	\$830	\$2,676	\$406	\$251	\$24	\$0
1823000	101218	UT	\$87	\$0	\$0	\$0	\$0	\$87	\$0	\$0	\$0	\$0
1823000 Total			\$87	\$0	\$0	\$0	\$0	\$87	\$0	\$0	\$0	\$0
1823020	187001	CA	\$139	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823020 Total			\$139	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187002	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187111	OTHER	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$275
1823040	187743	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187744	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187764	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187765	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187766	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187767	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187768	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187769	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187775	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assessts (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823040	187777	OTHER	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$258
1823040	187778	OTHER	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146
1823040	187780	OTHER	\$325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$325
1823040	187781	OTHER	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$143
1823040 Total			\$1,147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,147
1823910	100618	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100641	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100653	SO	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823910	100710	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100842	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100843	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100874	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100875	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	101866	SO	\$10	\$0	\$3	\$1	\$1	\$4	\$1	\$0	\$0	\$0
1823910	101867	SO	\$40	\$1	\$11	\$3	\$5	\$16	\$2	\$1	\$0	\$0
1823910	101868	SO	\$33	\$1	\$9	\$3	\$4	\$13	\$2	\$1	\$0	\$0
1823910	101911	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	101912	SO	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102026	SO	\$90	\$2	\$26	\$7	\$10	\$37	\$5	\$3	\$0	\$0
1823910	102027	SO	\$4	\$0	\$1	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823910	102041	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102103	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102104	SO	\$80	\$2	\$23	\$6	\$9	\$33	\$5	\$2	\$0	\$0
1823910	102105	SO	\$6	\$0	\$0	\$0	\$1	\$2	\$0	\$0	\$0	\$0
1823910	102191	SO	\$170	\$4	\$49	\$13	\$19	\$70	\$10	\$5	\$0	\$0
1823910	102193	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102194	SO	\$106	\$3	\$30	\$8	\$12	\$43	\$6	\$3	\$0	\$0
1823910	102324	SO	\$102	\$3	\$29	\$8	\$12	\$41	\$6	\$3	\$0	\$0
1823910	102325	SO	\$64	\$2	\$18	\$5	\$7	\$26	\$4	\$2	\$0	\$0
1823910	102326	SO	\$15	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0	\$0
1823910	102463	SO	\$137	\$3	\$39	\$11	\$16	\$56	\$8	\$4	\$0	\$0
1823910	102464	SO	\$32	\$1	\$9	\$2	\$4	\$13	\$2	\$1	\$0	\$0
1823910	102467	SO	\$2,012	\$50	\$574	\$156	\$228	\$821	\$117	\$62	\$5	\$0
1823910	102477	SO	\$21	\$1	\$6	\$2	\$2	\$9	\$1	\$1	\$0	\$0
1823910	102570	SO	\$2,268	\$56	\$647	\$175	\$257	\$925	\$132	\$70	\$6	\$0
1823910	102571	SO	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0	\$0
1823910	102584	WA	\$(467)	\$0	\$0	\$(467)	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102661	SO	\$365	\$9	\$104	\$28	\$41	\$149	\$21	\$11	\$1	\$0
1823910	102687	SO	\$820	\$20	\$234	\$63	\$820	\$93	\$335	\$48	\$25	\$2
1823910	102771	SO	\$682	\$17	\$194	\$53	\$77	\$278	\$40	\$21	\$2	\$0
1823910 Total			\$6,603	\$175	\$2,016	\$79	\$802	\$2,884	\$411	\$218	\$18	\$0
1823920	101182	UT	\$8	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0
1823920	101183	UT	\$33	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0	\$0
1823920	101184	UT	\$53	\$0	\$0	\$0	\$0	\$53	\$0	\$0	\$0	\$0
1823920	101185	UT	\$36	\$0	\$0	\$0	\$0	\$36	\$0	\$0	\$0	\$0
1823920	101188	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0



Regulatory Assessts (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823920	101189	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101190	UT	\$4	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
1823920	101215	UT	\$30	\$30	\$0	\$0	\$0	\$30	\$0	\$0	\$0	\$0
1823920	101216	UT	\$104	\$104	\$0	\$0	\$0	\$104	\$0	\$0	\$0	\$0
1823920	101217	UT	\$10	\$10	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
1823920	101221	UT	\$10	\$10	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
1823920	101222	UT	\$2	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	101224	UT	\$8	\$8	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0
1823920	101225	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101261	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101267	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101270	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101281	WYP	\$3	\$3	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
1823920	101285	WYU	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
1823920	101902	WYP	\$3	\$3	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
1823920	101903	WYP	\$3	\$3	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
1823920	101944	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101945	WYP	\$2	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
1823920	101946	WYP	\$6	\$6	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0
1823920	101947	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101948	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101949	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102030	OTHER	\$3,495	\$3,495	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,495
1823920	102032	OTHER	\$14,809	\$14,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,809
1823920	102033	OTHER	\$5,255	\$5,255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,255
1823920	102034	OTHER	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	102036	OTHER	\$788	\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$788
1823920	102037	OTHER	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	102038	OTHER	\$624	\$624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$624
1823920	102039	OTHER	\$88	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88
1823920	102040	OTHER	\$3,049	\$3,049	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,049
1823920	102043	OTHER	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	102044	OTHER	\$154	\$154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$154
1823920	102045	OTHER	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	102046	OTHER	\$41	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41
1823920	102067	WYP	\$14	\$14	\$0	\$0	\$14	\$0	\$0	\$0	\$0	\$0
1823920	102068	WYP	\$37	\$37	\$0	\$0	\$37	\$0	\$0	\$0	\$0	\$0
1823920	102069	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102070	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102071	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102072	OTHER	\$1,183	\$1,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,183
1823920	102127	OTHER	\$24	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	102128	OTHER	\$(37,871)	\$(37,871)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(37,871)
1823920	102131	OTHER	\$1,280	\$1,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,280
1823920	102133	OTHER	\$1,353	\$1,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,353
1823920	102138	OTHER	\$4,202	\$4,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,202



Regulatory Assessts (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823920	102147	OTHER	\$848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$848
1823920	102148	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102149	OTHER	\$498	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$498
1823920	102150	OTHER	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82
1823920	102158	WYP	\$6	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102159	WYP	\$20	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102160	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102161	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102185	OTHER	\$527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$527
1823920	102186	OTHER	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823920	102195	OTHER	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71
1823920	102196	OTHER	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823920	102205	OTHER	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823920	102206	OTHER	\$1,632	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,632
1823920	102208	WYP	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102209	OTHER	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	102210	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	102213	OTHER	\$1,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,509
1823920	102214	OTHER	\$1,620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,620
1823920	102215	WYP	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102223	OTHER	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$460
1823920	102225	OTHER	\$2,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,564
1823920	102226	OTHER	\$1,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,187
1823920	102227	OTHER	\$895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$895
1823920	102228	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	102229	OTHER	\$1,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,542
1823920	102230	OTHER	\$1,658	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,658
1823920	102231	OTHER	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191
1823920	102232	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	102233	OTHER	\$(27)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(27)
1823920	102236	WYP	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102237	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102238	WYP	\$23	\$0	\$0	\$23	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102239	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102245	OTHER	\$(310)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(310)
1823920	102327	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102328	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	102336	OTHER	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	102337	OTHER	\$3,581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,581
1823920	102338	OTHER	\$2,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,910
1823920	102339	OTHER	\$3,026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,026
1823920	102340	OTHER	\$1,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,547
1823920	102341	OTHER	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$285
1823920	102342	OTHER	\$(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(1)
1823920	102343	OTHER	\$1,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,227
1823920	102344	OTHER	\$2,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,562



Regulatory Assessts (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823920	102345	OTHER	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230
1823920	102346	INDUSTRIAL RETROFIT - UT 2004	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823920	102347	INDUSTRIAL SMALL RETROFIT - UT 2004	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
1823920	102348	POWER FORWARD - UT 2004	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89
1823920	102349	COMMERCIAL SELF-DIRECT - UT 2004	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129
1823920	102349	INDUSTRIAL SELF-DIRECT - UT 2004	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823920	102351	ENERGY FINANSWER - ID/UT 2004	\$11	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$11
1823920	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	\$29	\$0	\$0	\$0	\$29	\$0	\$0	\$0	\$0	\$29
1823920	102362	ENERGY FINANSWER - WYP 2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102363	INDUSTRIAL FINANSWER - WYP 2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102364	SELF AUDIT - WYOMING - PPL 2004	\$528	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$528
1823920	102443	RESIDENTIAL NEW CONSTRUCTION - WASHINGTON	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
1823920	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$1,598	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,598
1823920	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTON	\$577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$577
1823920	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTON	\$446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$446
1823920	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146
1823920	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$ (118,616)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (118,616)
1823920	102462	UTAH REVENUE RECOVERY - SBC OFFSET	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
1823920	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$1
1823920	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	\$14	\$0	\$0	\$0	\$0	\$0	\$14	\$0	\$0	\$14
1823920	102518	ENERGY FINANSWER - ID/UT 2005	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31
1823920	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48
1823920	102532	LOW INCOME - UTAH - 2005	\$3,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,306
1823920	102533	REFRIGERATOR RECYCLING PGM - UTAH - 2005	\$3,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,060
1823920	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	\$2,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,347
1823920	102535	AIR CONDITIONING - UTAH - 2005	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223
1823920	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	\$1,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,476
1823920	102539	ENERGY FINANSWER - UTAH - 2005	\$3,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,485
1823920	102540	INDUSTRIAL FINANSWER - UTAH - 2005	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823920	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	102543	POWER FORWARD - UTAH - 2005	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67
1823920	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103
1823920	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	\$944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$944
1823920	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$1,967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,967
1823920	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$421
1823920	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105
1823920	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36
1823920	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$5
1823920	102552	ENERGY FINANSWER - WYOMING PPL - 2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assessts (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823920	102553	WYP	\$19	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0	\$0
1823920	102554	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102555	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102556	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102562	OTHER	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53
1823920	102586	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	102702	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
1823920	102703	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
1823920	102706	OTHER	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119
1823920	102707	OTHER	\$3,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,752
1823920	102708	OTHER	\$8,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,624
1823920	102709	OTHER	\$1,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,499
1823920	102712	OTHER	\$2,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,187
1823920	102713	OTHER	\$2,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,748
1823920	102717	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	102718	OTHER	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122
1823920	102719	OTHER	\$1,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,848
1823920	102720	OTHER	\$2,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,469
1823920	102721	OTHER	\$536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$536
1823920	102722	OTHER	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211
1823920	102723	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920	102725	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102759	OTHER	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$241
1823920	102760	OTHER	\$962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$962
1823920	102761	WYP	\$12	\$0	\$0	\$0	\$12	\$0	\$0	\$0	\$0	\$0
1823920	102767	OTHER	\$(4,641)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(4,641)
1823920	102788	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102789	WYP	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
1823920	102790	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
1823920	102791	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
1823920	102792	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
1823920	102796	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102798	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
1823920	102799	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
1823920	102802	WYP	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0
1823920	102803	WYP	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
1823920	102804	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
1823920	102805	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1823920	102806	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1823920	102807	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1823920	102819	OTHER	\$5,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,982
1823920	102820	OTHER	\$883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$883
1823920	102821	OTHER	\$1,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,952
1823920	102822	OTHER	\$3,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,369
1823920	102823	OTHER	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117
1823920	102824	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50



Regulatory Assessts (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823920	102825	OTHER	\$3,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,399
1823920	102826	REFRIGERATOR RECYCLING PGM- UTAH - 2007	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823920	102827	COMMERCIAL SELF-DIRECT - UTAH - 2007	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823920	102828	INDUSTRIAL SELF-DIRECT - UTAH - 2007	\$1,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,936
1823920	102829	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$3,277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,277
1823920	102830	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$968
1823920	102831	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187
1823920	102833	RETROFIT COMMISSIONING PROGRAM - UTAH -	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$277
1823920	102834	IRRIGATION LOAD CONTROL - UTAH - 2007	\$3,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,034
1823920	102885	HOME ENERGY EFF INCENTIVE PROG - UT 2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102886	CALIFORNIA DSM EXPENSE - 2008	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$4
1823920	102886	ENERGY FINANSWER - WYOMING PPL - 2008	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$5
1823920	102888	INDUSTRIAL FINANSWER - WYOMING PPL - 200	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$1
1823920	102889	REFRIGERATOR RECYCLING - WYOMING 2008	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$5
1823920	102890	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$2
1823920	102891	LOW INCOME WEATHERIZATION - WYOMING 2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102892	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$3
1823920	102893	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$4
1823920	102894	SELF DIRECT COMMERCIAL - WYOMING 2008	\$98	\$0	\$0	\$0	\$98	\$0	\$0	\$0	\$0	\$98
1823920	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	\$115	\$0	\$0	\$0	\$115	\$0	\$0	\$0	\$0	\$115
1823920	102907	AIR CONDITIONING - UTAH 2008	\$1,173	\$0	\$0	\$0	\$1,173	\$0	\$0	\$0	\$0	\$1,173
1823920	102908	ENERGY FINANSWER - UTAH - 2008	\$1,360	\$0	\$0	\$0	\$1,360	\$0	\$0	\$0	\$0	\$1,360
1823920	102910	INDUSTRIAL FINANSWER - UTAH - 2008	\$49	\$0	\$0	\$0	\$49	\$0	\$0	\$0	\$0	\$49
1823920	102911	LOW INCOME - UTAH 2008	\$50	\$0	\$0	\$0	\$50	\$0	\$0	\$0	\$0	\$50
1823920	102912	POWER FORWARD - UTAH - 2008	\$1,081	\$0	\$0	\$0	\$1,081	\$0	\$0	\$0	\$0	\$1,081
1823920	102913	REFRIGERATOR RECYCLING - UTAH - 2008	\$35	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$35
1823920	102914	COMMERCIAL SELF DIRECT - UTAH - 2008	\$57	\$0	\$0	\$0	\$57	\$0	\$0	\$0	\$0	\$57
1823920	102915	INDUSTRIAL SELF DIRECT - UTAH - 2008	\$889	\$0	\$0	\$0	\$889	\$0	\$0	\$0	\$0	\$889
1823920	102916	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	\$1,871	\$0	\$0	\$0	\$1,871	\$0	\$0	\$0	\$0	\$1,871
1823920	102917	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	\$691	\$0	\$0	\$0	\$691	\$0	\$0	\$0	\$0	\$691
1823920	102918	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	\$594	\$0	\$0	\$0	\$594	\$0	\$0	\$0	\$0	\$594
1823920	102920	RETROFIT COMMISSIONING PROGRAM - UTAH -	\$492	\$0	\$0	\$0	\$492	\$0	\$0	\$0	\$0	\$492
1823920	102921	IRRIGATION LOAD CONTROL - UTAH	\$2,797	\$0	\$0	\$0	\$2,797	\$0	\$0	\$0	\$0	\$2,797
1823920	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	\$ (9,452)	\$0	\$0	\$0	\$ (9,452)	\$0	\$0	\$0	\$0	\$ (10,195)
1823930	101300	WEATHERIZATION 96	\$0	\$0	\$0	\$0	\$0	\$394	\$72	\$0	\$3	\$0
1823930	101301	"IDAHO WEATHERIZATION, ID-P 1997"	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101302	SUPER GOOD CENT 90	\$18	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0	\$18
1823930	101303	SUPER GOOD CENT 91	\$30	\$0	\$0	\$0	\$30	\$0	\$0	\$0	\$0	\$30
1823930	101304	SUPER GOOD CENT 92	\$54	\$0	\$0	\$0	\$54	\$0	\$0	\$0	\$0	\$54
1823930	101305	CASH GRANT ID 92	\$119	\$0	\$0	\$0	\$119	\$0	\$0	\$0	\$0	\$119
1823930	101306	LOW INCOME ID 90	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$1
1823930	101307	LOW INCOME ID 91	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$3
1823930	101308	LOW INCOME ID 92	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$5
1823930	101309	LOW INCOME ID 93	\$7	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$7
1823930	101310	LOW INCOME ID 94	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$5



Regulatory Assessts (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823930	101311	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101312	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	101313	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	101314	IDU	\$22	\$0	\$0	\$0	\$0	\$0	\$22	\$0	\$0	\$0
1823930	101315	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1823930	101316	IDU	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823930	101317	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1823930	101318	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	101319	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101320	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101321	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101322	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101323	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101324	IDU	\$86	\$0	\$0	\$0	\$0	\$0	\$86	\$0	\$0	\$0
1823930	101325	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101326	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101327	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101328	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101329	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101330	IDU	\$64	\$0	\$0	\$0	\$0	\$0	\$64	\$0	\$0	\$0
1823930	101331	IDU	\$35	\$0	\$0	\$0	\$0	\$0	\$35	\$0	\$0	\$0
1823930	101332	IDU	\$18	\$0	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0
1823930	101333	IDU	\$52	\$0	\$0	\$0	\$0	\$0	\$52	\$0	\$0	\$0
1823930	101334	IDU	\$(12)	\$0	\$0	\$0	\$0	\$0	\$(12)	\$0	\$0	\$0
1823930	101335	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101336	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101337	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101338	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101339	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101340	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101341	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101342	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101343	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	101344	IDU	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823930	101345	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	101346	IDU	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823930	101347	IDU	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0
1823930	101348	IDU	\$7	\$0	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0
1823930	101349	IDU	\$7	\$0	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0
1823930	101350	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101351	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101353	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101354	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	101355	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101356	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101357	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assessts (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823930	101358	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	FINANSWER 12000 92	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	FINANSWER 12000 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	FINANSWER 12000 94	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	WHOLESALE PURCH 92	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	MANF ACQUISITION82	IDU	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0
1823930	HOME COMFORT 92	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	REFRIGERATION 92	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	REFRIGERATION 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	REFRIGERATION 94	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	REFRIGERATION 95	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	REFRIGERATION 96	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU	\$36	\$0	\$0	\$0	\$0	\$0	\$36	\$0	\$0	\$0
1823930	REG ENERGY MNGT 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	PROG DEVELOPMNT 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	LOAD STUDIES 93	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	SUPER GOOD CENTS93	IDU	\$38	\$0	\$0	\$0	\$0	\$0	\$38	\$0	\$0	\$0
1823930	SUPER GOOD CENTS94	IDU	\$32	\$0	\$0	\$0	\$0	\$0	\$32	\$0	\$0	\$0
1823930	SUPER GOOD CENTS95	IDU	\$19	\$0	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0
1823930	SUPER GOOD CENTS96	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	"SUPER GOOD CENTS, ID-UT 1997"	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	"SUPER GOOD CENTS, ID-UT 1998"	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	INT BEARING VAR 96	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	EF LIGHT PRO 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	IRRIGATION 93	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	DSM OTHER PROGS 94	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	DSM OTHER PROGS 95	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSM OTHER PROGS 96	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	MARKET RESEARCH 94	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	MARKET RESEARCH 95	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	MARKET RESEARCH 96	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	IDU	\$10	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0
1823930	HASSEL FREE EFFICIENCY IDAHO-UT 1999	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	LOW INCOME WEATHER - 1999	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	SELF AUDIT - 1999	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	ENERGY FINANSWER - IDAHO UP&L - 1999	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	NEEA - IDAHO UTAH 1999	IDU	\$113	\$0	\$0	\$0	\$0	\$0	\$113	\$0	\$0	\$0
1823930	WEATHERIZATION LOANS - IDAHO UP&L - 1999	IDU	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0
1823930	LOW INCOME BID WZ - IDU 1999	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	ENERGY FINANSWER - IDAHO-UT 2000	IDU	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823930	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	INDUSTRIAL FINANSWER - IDAHO-UT 2000	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	LOW INCOME WZ - IDAHO-UT 2000	IDU	\$13	\$0	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0
1823930	SELF AUDIT - IDAHO-UT 2000	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	"LOW INCOME BID WZ, ID 2000"	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0



Regulatory Assets (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823930	101955	IDU	\$117	\$0	\$0	\$0	\$0	\$0	\$117	\$0	\$0	\$0
1823930	102062	IDU	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102063	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102064	IDU	\$9	\$0	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0
1823930	102065	IDU	\$27	\$0	\$0	\$0	\$0	\$0	\$27	\$0	\$0	\$0
1823930	102066	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	102079	IDU	\$124	\$0	\$0	\$0	\$0	\$0	\$124	\$0	\$0	\$0
1823930	102180	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102181	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102182	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	102183	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102184	IDU	\$137	\$0	\$0	\$0	\$0	\$0	\$137	\$0	\$0	\$0
1823930	102204	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	102216	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1823930	102217	IDU	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0
1823930	102218	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102219	IDU	\$119	\$0	\$0	\$0	\$0	\$0	\$119	\$0	\$0	\$0
1823930	102220	IDU	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0
1823930	102221	IDU	\$265	\$0	\$0	\$0	\$0	\$0	\$265	\$0	\$0	\$0
1823930	102222	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102263	IDU	\$181	\$0	\$0	\$0	\$0	\$0	\$181	\$0	\$0	\$0
1823930	102353	IDU	\$71	\$0	\$0	\$0	\$0	\$0	\$71	\$0	\$0	\$0
1823930	102354	IDU	\$33	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0
1823930	102355	IDU	\$147	\$0	\$0	\$0	\$0	\$0	\$147	\$0	\$0	\$0
1823930	102356	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102358	IDU	\$210	\$0	\$0	\$0	\$0	\$0	\$210	\$0	\$0	\$0
1823930	102519	IDU	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823930	102520	IDU	\$41	\$0	\$0	\$0	\$0	\$0	\$41	\$0	\$0	\$0
1823930	102521	IDU	\$46	\$0	\$0	\$0	\$0	\$0	\$46	\$0	\$0	\$0
1823930	102522	IDU	\$205	\$0	\$0	\$0	\$0	\$0	\$205	\$0	\$0	\$0
1823930	102523	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102524	IDU	\$302	\$0	\$0	\$0	\$0	\$0	\$302	\$0	\$0	\$0
1823930	102573	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	102574	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102575	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	102576	IDU	\$144	\$0	\$0	\$0	\$0	\$0	\$144	\$0	\$0	\$0
1823930	102577	IDU	\$359	\$0	\$0	\$0	\$0	\$0	\$359	\$0	\$0	\$0
1823930	102578	IDU	\$361	\$0	\$0	\$0	\$0	\$0	\$361	\$0	\$0	\$0
1823930	102579	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	102580	IDU	\$143	\$0	\$0	\$0	\$0	\$0	\$143	\$0	\$0	\$0
1823930	102581	IDU	\$117	\$0	\$0	\$0	\$0	\$0	\$117	\$0	\$0	\$0
1823930	102582	IDU	\$47	\$0	\$0	\$0	\$0	\$0	\$47	\$0	\$0	\$0
1823930	102758	IDU	\$246	\$0	\$0	\$0	\$0	\$0	\$246	\$0	\$0	\$0
1823930	102808	IDU	\$103	\$0	\$0	\$0	\$0	\$0	\$103	\$0	\$0	\$0
1823930	102809	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$4



Regulatory Assessts (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823930	102810 Industrial Finanswer ID - 2007	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102811 IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	\$846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$846
1823930	102812 LOW INCOME WZ - ID-UT 2007	OTHER	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101
1823930	102813 NEEA - IDAHO - UTAH 2007	OTHER	\$361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$361
1823930	102814 REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$123
1823930	102815 COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823930	102816 INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120
1823930	102817 IRRIGATION EFFICIENCY PRGM - ID-UT 2007	OTHER	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$275
1823930	102818 HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$229
1823930	102896 ENERGY FINANSWER - ID/UT 2008	OTHER	\$ (0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (0)
1823930	102897 INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	102898 IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	\$2,072	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,072
1823930	102899 LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93
1823930	102900 NEEA - IDAHO - 2008	OTHER	\$154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$154
1823930	102901 REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823930	102902 COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49
1823930	102903 INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21
1823930	102904 IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823930	102905 HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	\$303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$303
1823930 Total			\$9,401	\$0	\$0	\$0	\$0	\$0	\$4,503	\$0	\$0	\$4,899
1823940	101391 DSR CARRY CHG ID-U	IDU	\$418	\$0	\$0	\$0	\$0	\$0	\$418	\$0	\$0	\$0
1823940	101469 ENERGY FINANSWER94	UT	\$ (1)	\$0	\$0	\$0	\$0	\$ (1)	\$0	\$0	\$0	\$0
1823940	101470 ENERGY FINANSWER95	UT	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823940	101471 ENERGY FINANSWER96	UT	\$5	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0
1823940	101472 IND FINANSWER 94	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823940	101473 IND FINANSWER 95	UT	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823940	101474 IND FINANSWER 96	UT	\$ (3)	\$0	\$0	\$0	\$0	\$ (3)	\$0	\$0	\$0	\$0
1823940	101477 COMM RETRO 94	UT	\$ (0)	\$0	\$0	\$0	\$0	\$ (0)	\$0	\$0	\$0	\$0
1823940	102146 UT CARRYING CHARGE - 2001/2002	OTHER	\$2,696	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,696
1823940	102188 WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	\$ (606)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (606)
1823940	102766 DSR CARRYING CHARGES	IDU	\$34	\$0	\$0	\$0	\$0	\$0	\$34	\$0	\$0	\$0
1823940 Total			\$2,548	\$0	\$0	\$0	\$0	\$6	\$452	\$0	\$0	\$2,089
1823960	101662 NET LOST REVN COMM	UT	\$9	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
1823960	101663 NET LOST REVN COMM	UT	\$52	\$0	\$0	\$0	\$0	\$52	\$0	\$0	\$0	\$0
1823960	101664 UTAH NET LOST REV - COMM. FINANSWER 1996	UT	\$37	\$0	\$0	\$0	\$0	\$37	\$0	\$0	\$0	\$0
1823960	101673 NET LOST REVN 12000	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	101674 NET LOST REVN 12000	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
1823960	101675 NET LOST REVN 12000	UT	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823960	101681 UTAH NET LOST REV - COMM. SPACE - 1994	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823960	101682 NET LOST REVN COMM	UT	\$14	\$0	\$0	\$0	\$0	\$14	\$0	\$0	\$0	\$0
1823960	101683 NET LOST REVN COMM	UT	\$75	\$0	\$0	\$0	\$0	\$75	\$0	\$0	\$0	\$0
1823960	101684 NET LOST REVN COMM	UT	\$13	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0
1823960	101685 NET LOST REVN IND	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823960	101686 NET LOST REVN IND	UT	\$5	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0
1823960	101687 NET LOST REVN IND	UT	\$10	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
1823960	101688 NET LOST REVN IND	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0



Regulatory Assessts (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823960	101691	UT	\$21	\$0	\$0	\$0	\$0	\$21	\$0	\$0	\$0	\$0
	NET LOST EF RETRO											
1823960	101692	UT	\$13	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0
	NET LOST EF RETRO											
1823960	101695	UT	\$35	\$0	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0
	NET LOST EF CUSTOM											
1823960	101696	UT	\$40	\$0	\$0	\$0	\$0	\$40	\$0	\$0	\$0	\$0
	NET LOST EF CUSTOM											
1823960	101697	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
	NET LOST EF PRESCRIPT											
1823960	101698	UT	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
	NET LOST EF PRESCRIPT											
1823960	101699	UT	\$24	\$0	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0
	NET LOST EF COMMERCIAL											
1823960	101700	UT	\$362	\$0	\$0	\$0	\$0	\$362	\$0	\$0	\$0	\$0
1823960 Total			\$50	\$0	\$0	\$0	\$0	\$50	\$0	\$0	\$0	\$0
1823990	184500	IDU	\$2,892	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,892
	Deferred Regulatory Expense											
1823990	186099	OTHER	\$2,357	\$2,357	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Regulatory Asset - Balance Releass											
1823990	186100	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Calif Alternative Rate for Energy (CARE)											
1823990	187003	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	RETAIL ACCESS PROJECT - INC											
1823990	187005	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL											
1823990	187006	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	SB1149 IMPLEMENT - SMALL NONRESIDENTIAL											
1823990	187007	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	SB1149 IMPLEMENT - LARGE NONRESIDENTIAL											
1823990	187028	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TRANSITION COSTS-RETIREMENT & DISPLACE											
1823990	187050	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	CHOLLA PLANT TRANSACTION COSTS											
1823990	187051	SGCT	\$10,195	\$186	\$2,780	\$809	\$1,280	\$4,127	\$626	\$387	\$0	\$0
	WASHINGTON COLSTRIP #3 REGULATORY ASSET											
1823990	187058	WA	\$657	\$0	\$0	\$657	\$0	\$0	\$0	\$0	\$0	\$0
	TRAIL MOUNTAIN MINE CLOSURE COSTS											
1823990	187059	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TRAIL MTN MINE UNRECOVERED INVEST											
1823990	187070	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Trail Mtn Mine Costs - Deseret Settlement											
1823990	187081	OTHER	\$915	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$915
	RTO Grid West N/R - OR											
1823990	187082	OTHER	\$299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$299
	RTO Grid West N/R - WY											
1823990	187105	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Y2K DEFERRAL - OREGON 98-00											
1823990	187107	OTHER	\$1,778	\$0	\$0	\$0	\$0	\$1,778	\$0	\$0	\$0	\$0
	GLENROCK MINE EXCLUDING RECLAMATION - UT											
1823990	187109	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	SOFTWARE WRITE DOWN 1999 - UT											
1823990	187111	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NOELL KEMPF CAP - UT											
1823990	187112	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	P&M STRIKE AMORT - UT											
1823990	187202	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MAY 2000 TRANSITION PLAN COSTS - ID											
1823990	187203	OR	\$8,108	\$0	\$8,108	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MAY 2000 TRANSITION PLAN COSTS - OR											
1823990	187204	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MAY 2000 TRANSITION PLAN COSTS - UT											
1823990	187205	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MAY 2000 TRANSITION PLAN COSTS - WYP											
1823990	187206	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MAY 2000 TRANSITION PLAN COSTS - WYU											
1823990	187211	WA	\$1,274	\$0	\$0	\$1,274	\$0	\$0	\$0	\$0	\$0	\$0
	MEHC TRANSITION PLAN - WA											
1823990	187213	OTHER	\$3,452	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,452
	WY 2006- TRAN SEV CST											
1823990	187250	OTHER	\$1,944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,944
	BPA WASHINGTON BALANCING ACCOUNT											
1823990	187764	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	IMPLEMENTATION COST II - RESIDENTIAL											
1823990	187765	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	IMPLEMENTATION COST II - NONRESIDENTIAL											
1823990	187768	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	IMPLEMENTATION COST 3 - NON RES SMALL											
1823990	187769	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	IMPLEMENTATION COST 3 - NON RES LARGE											
1823990	187902	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	UT - DEFERRED NET POWER COSTS											
1823990	187904	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ID - DEFERRED NET POWER COSTS											
1823990	187905	CA	\$1,714	\$1,714	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	CA - DEF NET POWER COSTS											
1823990	187906	OTHER	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$156
	DEF EXCESS NPC - OR UE116 BRIDGE											
1823990	187907	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	OR UE134 POWER COST											



Regulatory Assests (Actuals)

Balance as of June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823990	187908 Def Net Power WY - 2007		\$23,680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,680
1823990	187909 Def Net Power - Wyoming 2008		\$20,757	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,757
1823990	187920 OR-RCAC REV REQUIREMENT		\$7,102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,102
1823990	187930 OR SB 408 REG ASSET		\$26,358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,358
1823990	187951 DEFERRED COST OF TOU GUARANTEE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187952 DEFERRED INTERVENER		\$147	\$0	\$147	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187955 Defd UT Ind Eval Fee		\$383	\$0	\$0	\$0	\$0	\$383	\$0	\$0	\$0	\$0
1823990	188000 REG ASSET - ENVIRONMENTAL COSTS		\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	188000 REG ASSET - ENVIRONMENTAL COSTS		\$ (871)	\$ (16)	\$ (237)	\$ (69)	\$ (109)	\$ (351)	\$ (53)	\$ (33)	\$ (3)	\$0
1823990 Total			\$113,349	\$4,242	\$10,799	\$2,671	\$1,171	\$5,936	\$622	\$355	\$ (3)	\$87,556
1823993	187060 CHOLLA PLANT TRANSACTION COSTS-OR		\$ (489)	\$0	\$ (489)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823993 Total			\$ (489)	\$0	\$ (489)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823994	187061 CHOLLA PLANT TRANSACTION COSTS-WA		\$ (881)	\$0	\$0	\$ (881)	\$0	\$0	\$0	\$0	\$0	\$0
1823994 Total			\$ (881)	\$0	\$0	\$ (881)	\$0	\$0	\$0	\$0	\$0	\$0
1823995	187062 CHOLLA PLANT TRANSACTION COSTS-ID		\$ (300)	\$0	\$0	\$0	\$0	\$0	\$ (300)	\$0	\$0	\$0
1823995 Total			\$ (300)	\$0	\$0	\$0	\$0	\$0	\$ (300)	\$0	\$0	\$0
1823999	186001 DSM Regulatory Assets-Accruals		\$7,812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,812
1823999 Total			\$7,812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,812
Grand Total			\$145,108	\$5,172	\$15,353	\$4,172	\$3,859	\$19,783	\$6,524	\$1,042	\$58	\$89,145

B17. DEPRECIATION
RESERVE



Depreciation Reserve (Actuals)

Balance as of June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3102000	SG	\$ (19,461)	\$ (355)	\$ (5,290)	\$ (1,539)	\$ (2,436)	\$ (7,841)	\$ (1,191)	\$ (737)	\$ (71)
	3102000 Total		\$ (19,461)	\$ (355)	\$ (5,290)	\$ (1,539)	\$ (2,436)	\$ (7,841)	\$ (1,191)	\$ (737)	\$ (71)
1080000	3103000	SG	\$ (15,156)	\$ (276)	\$ (4,120)	\$ (1,199)	\$ (1,897)	\$ (6,107)	\$ (928)	\$ (574)	\$ (56)
	3103000 Total		\$ (15,156)	\$ (276)	\$ (4,120)	\$ (1,199)	\$ (1,897)	\$ (6,107)	\$ (928)	\$ (574)	\$ (56)
1080000	3110000	SG	\$ (418,118)	\$ (7,623)	\$ (113,649)	\$ (33,066)	\$ (52,339)	\$ (168,468)	\$ (25,597)	\$ (15,842)	\$ (1,534)
1080000	3110000	SSGCH	\$ (25,089)	\$ (464)	\$ (7,007)	\$ (2,037)	\$ (3,193)	\$ (9,872)	\$ (1,459)	\$ (971)	\$ (87)
	3110000 Total		\$ (443,207)	\$ (8,087)	\$ (120,656)	\$ (35,102)	\$ (55,533)	\$ (178,340)	\$ (27,055)	\$ (16,813)	\$ (1,621)
1080000	3120000	SG	\$ (1,288,292)	\$ (23,488)	\$ (350,173)	\$ (101,882)	\$ (161,266)	\$ (519,077)	\$ (78,868)	\$ (48,812)	\$ (4,727)
1080000	3120000	SSGCH	\$ (1,418,204)	\$ (2,402)	\$ (36,282)	\$ (10,546)	\$ (16,535)	\$ (51,119)	\$ (7,553)	\$ (5,028)	\$ (449)
	3120000 Total		\$ (2,706,496)	\$ (25,890)	\$ (386,454)	\$ (112,427)	\$ (177,802)	\$ (570,196)	\$ (86,420)	\$ (53,839)	\$ (5,176)
1080000	3140000	SG	\$ (347,687)	\$ (6,339)	\$ (94,505)	\$ (27,496)	\$ (43,523)	\$ (140,090)	\$ (21,285)	\$ (13,173)	\$ (1,276)
1080000	3140000	SSGCH	\$ (30,980)	\$ (573)	\$ (8,655)	\$ (2,516)	\$ (3,944)	\$ (12,194)	\$ (1,802)	\$ (1,199)	\$ (107)
	3140000 Total		\$ (378,677)	\$ (6,912)	\$ (103,160)	\$ (30,012)	\$ (47,467)	\$ (152,284)	\$ (23,087)	\$ (14,373)	\$ (1,383)
1080000	3150000	SG	\$ (163,896)	\$ (2,988)	\$ (44,549)	\$ (12,961)	\$ (20,516)	\$ (66,037)	\$ (10,034)	\$ (6,210)	\$ (601)
1080000	3150000	SSGCH	\$ (27,254)	\$ (504)	\$ (7,612)	\$ (2,212)	\$ (3,469)	\$ (10,724)	\$ (1,584)	\$ (1,055)	\$ (94)
	3150000 Total		\$ (191,151)	\$ (3,492)	\$ (52,160)	\$ (15,174)	\$ (23,985)	\$ (76,761)	\$ (11,618)	\$ (7,265)	\$ (696)
1080000	3157000	SG	\$ (33)	\$ (1)	\$ (9)	\$ (3)	\$ (4)	\$ (13)	\$ (2)	\$ (1)	\$ (0)
	3157000 Total		\$ (33)	\$ (1)	\$ (9)	\$ (3)	\$ (4)	\$ (13)	\$ (2)	\$ (1)	\$ (0)
1080000	3160000	SG	\$ (11,451)	\$ (209)	\$ (3,113)	\$ (906)	\$ (1,433)	\$ (4,614)	\$ (701)	\$ (434)	\$ (42)
1080000	3160000	SSGCH	\$ (2,022)	\$ (37)	\$ (565)	\$ (164)	\$ (257)	\$ (796)	\$ (118)	\$ (78)	\$ (7)
	3160000 Total		\$ (13,473)	\$ (246)	\$ (3,677)	\$ (1,070)	\$ (1,691)	\$ (5,410)	\$ (819)	\$ (512)	\$ (49)
1080000	3170000	SG	\$ (11)	\$ (0)	\$ (3)	\$ (1)	\$ (1)	\$ (4)	\$ (1)	\$ (0)	\$ (0)
	3170000 Total		\$ (11)	\$ (0)	\$ (3)	\$ (1)	\$ (1)	\$ (4)	\$ (1)	\$ (0)	\$ (0)
1080000	3302000	SG-P	\$ (4,128)	\$ (75)	\$ (1,122)	\$ (326)	\$ (517)	\$ (1,863)	\$ (253)	\$ (166)	\$ (15)
1080000	3302000	SG-U	\$ (13)	\$ (0)	\$ (4)	\$ (1)	\$ (2)	\$ (5)	\$ (1)	\$ (1)	\$ (0)
	3302000 Total		\$ (4,142)	\$ (76)	\$ (1,126)	\$ (328)	\$ (518)	\$ (1,868)	\$ (254)	\$ (167)	\$ (15)
1080000	3303000	SG-U	\$ (22)	\$ (0)	\$ (6)	\$ (2)	\$ (3)	\$ (9)	\$ (1)	\$ (1)	\$ (0)
1080000	3303000	SSGCH	\$ (22)	\$ (0)	\$ (6)	\$ (2)	\$ (3)	\$ (9)	\$ (1)	\$ (1)	\$ (0)
	3303000 Total		\$ (44)	\$ (0)	\$ (12)	\$ (4)	\$ (6)	\$ (18)	\$ (2)	\$ (2)	\$ (0)
1080000	3304000	SG-P	\$ (182)	\$ (3)	\$ (44)	\$ (13)	\$ (20)	\$ (65)	\$ (10)	\$ (6)	\$ (1)
1080000	3304000	SSGCH	\$ (24)	\$ (0)	\$ (7)	\$ (2)	\$ (3)	\$ (10)	\$ (1)	\$ (1)	\$ (0)
	3304000 Total		\$ (206)	\$ (3)	\$ (51)	\$ (15)	\$ (23)	\$ (75)	\$ (11)	\$ (7)	\$ (1)
1080000	3305000	SG-P	\$ (207)	\$ (4)	\$ (56)	\$ (16)	\$ (26)	\$ (83)	\$ (13)	\$ (8)	\$ (1)
1080000	3305000	SSGCH	\$ (207)	\$ (1)	\$ (56)	\$ (16)	\$ (26)	\$ (83)	\$ (13)	\$ (8)	\$ (1)
	3305000 Total		\$ (414)	\$ (5)	\$ (112)	\$ (32)	\$ (52)	\$ (166)	\$ (26)	\$ (16)	\$ (2)
1080000	3310000	SG-P	\$ (4,356)	\$ (79)	\$ (1,184)	\$ (344)	\$ (545)	\$ (1,755)	\$ (267)	\$ (165)	\$ (16)
1080000	3310000	SSGCH	\$ (4,356)	\$ (79)	\$ (1,184)	\$ (344)	\$ (545)	\$ (1,755)	\$ (267)	\$ (165)	\$ (16)
	3310000 Total		\$ (8,712)	\$ (158)	\$ (2,368)	\$ (688)	\$ (1,090)	\$ (3,510)	\$ (534)	\$ (330)	\$ (32)
1080000	3311000	SG-P	\$ (17,553)	\$ (320)	\$ (4,771)	\$ (1,388)	\$ (2,197)	\$ (7,072)	\$ (1,075)	\$ (665)	\$ (64)
1080000	3311000	SSGCH	\$ (534)	\$ (10)	\$ (145)	\$ (42)	\$ (67)	\$ (215)	\$ (33)	\$ (20)	\$ (2)
	3311000 Total		\$ (18,087)	\$ (330)	\$ (4,916)	\$ (1,430)	\$ (2,264)	\$ (7,287)	\$ (1,107)	\$ (685)	\$ (66)
1080000	3312000	SG-P	\$ (5,732)	\$ (105)	\$ (1,558)	\$ (453)	\$ (718)	\$ (2,310)	\$ (351)	\$ (217)	\$ (21)
1080000	3312000	SSGCH	\$ (104)	\$ (2)	\$ (28)	\$ (8)	\$ (13)	\$ (42)	\$ (6)	\$ (4)	\$ (0)
	3312000 Total		\$ (5,836)	\$ (107)	\$ (1,586)	\$ (461)	\$ (731)	\$ (2,351)	\$ (357)	\$ (221)	\$ (21)
1080000	3313000	SG-P	\$ (3,925)	\$ (72)	\$ (1,067)	\$ (310)	\$ (491)	\$ (1,582)	\$ (240)	\$ (149)	\$ (14)
1080000	3313000	SSGCH	\$ (443)	\$ (8)	\$ (120)	\$ (35)	\$ (55)	\$ (178)	\$ (27)	\$ (17)	\$ (2)
	3313000 Total		\$ (4,368)	\$ (80)	\$ (1,187)	\$ (345)	\$ (546)	\$ (1,760)	\$ (267)	\$ (166)	\$ (16)
1080000	3320000	SG-P	\$ (624)	\$ (11)	\$ (170)	\$ (49)	\$ (78)	\$ (251)	\$ (38)	\$ (24)	\$ (2)
1080000	3320000	SSGCH	\$ (14,833)	\$ (272)	\$ (4,032)	\$ (1,173)	\$ (1,857)	\$ (5,977)	\$ (908)	\$ (562)	\$ (54)
	3320000 Total		\$ (15,457)	\$ (283)	\$ (4,201)	\$ (1,222)	\$ (1,935)	\$ (6,974)	\$ (946)	\$ (586)	\$ (57)
1080000	3321000	SG-P	\$ (104,068)	\$ (1,897)	\$ (28,287)	\$ (8,230)	\$ (13,027)	\$ (41,931)	\$ (6,371)	\$ (3,943)	\$ (382)
1080000	3321000	SSGCH	\$ (9,017)	\$ (164)	\$ (2,451)	\$ (713)	\$ (1,129)	\$ (3,633)	\$ (552)	\$ (342)	\$ (33)
	3321000 Total		\$ (113,085)	\$ (2,061)	\$ (30,738)	\$ (8,943)	\$ (14,156)	\$ (45,564)	\$ (6,923)	\$ (4,285)	\$ (415)



Depreciation Reserve (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3321000 Total		\$(113,085)	\$(2,062)	\$(30,738)	\$(8,943)	\$(14,156)	\$(45,564)	\$(6,923)	\$(4,285)	\$(415)
1080000	3322000	SG-P	\$(2,056)	\$(37)	\$(559)	\$(163)	\$(257)	\$(829)	\$(17)	\$(78)	\$(8)
1080000	3322000	SG-U	\$(133)	\$(2)	\$(36)	\$(10)	\$(17)	\$(53)	\$(8)	\$(5)	\$(0)
1080000	3322000 Total		\$(2,189)	\$(40)	\$(595)	\$(173)	\$(274)	\$(882)	\$(25)	\$(83)	\$(8)
1080000	3323000	SG-P	\$(99)	\$(27)	\$(77)	\$(8)	\$(12)	\$(40)	\$(6)	\$(4)	\$(0)
1080000	3323000	SG-U	\$(18)	\$(0)	\$(5)	\$(1)	\$(2)	\$(7)	\$(1)	\$(1)	\$(0)
1080000	3323000 Total		\$(116)	\$(27)	\$(82)	\$(9)	\$(15)	\$(47)	\$(7)	\$(4)	\$(0)
1080000	3330000	SG-P	\$(29,292)	\$(534)	\$(7,962)	\$(2,316)	\$(3,667)	\$(11,802)	\$(1,793)	\$(1,110)	\$(107)
1080000	3330000	SG-U	\$(8,211)	\$(150)	\$(2,232)	\$(649)	\$(1,028)	\$(3,308)	\$(503)	\$(311)	\$(30)
1080000	3330000 Total		\$(37,503)	\$(684)	\$(10,194)	\$(2,966)	\$(4,695)	\$(15,110)	\$(2,296)	\$(1,421)	\$(138)
1080000	3340000	SG-P	\$(9,231)	\$(168)	\$(2,509)	\$(730)	\$(1,156)	\$(3,719)	\$(565)	\$(350)	\$(34)
1080000	3340000	SG-U	\$(3,592)	\$(65)	\$(976)	\$(284)	\$(450)	\$(1,447)	\$(220)	\$(136)	\$(13)
1080000	3340000 Total		\$(12,823)	\$(234)	\$(3,485)	\$(1,014)	\$(1,605)	\$(5,167)	\$(785)	\$(486)	\$(47)
1080000	3347000	SG-P	\$(1,595)	\$(28)	\$(434)	\$(126)	\$(200)	\$(643)	\$(98)	\$(60)	\$(6)
1080000	3347000	SG-U	\$(18)	\$(0)	\$(5)	\$(1)	\$(2)	\$(7)	\$(1)	\$(1)	\$(0)
1080000	3347000 Total		\$(1,614)	\$(28)	\$(439)	\$(128)	\$(202)	\$(650)	\$(99)	\$(61)	\$(6)
1080000	3350000	SG-U	\$(109)	\$(2)	\$(30)	\$(9)	\$(14)	\$(44)	\$(7)	\$(4)	\$(0)
1080000	3350000 Total		\$(109)	\$(2)	\$(30)	\$(9)	\$(14)	\$(44)	\$(7)	\$(4)	\$(0)
1080000	3351000	SG-P	\$(1,012)	\$(18)	\$(275)	\$(80)	\$(127)	\$(408)	\$(62)	\$(38)	\$(4)
1080000	3351000 Total		\$(1,012)	\$(18)	\$(275)	\$(80)	\$(127)	\$(408)	\$(62)	\$(38)	\$(4)
1080000	3352000	SG-P	\$(49)	\$(1)	\$(13)	\$(4)	\$(6)	\$(20)	\$(3)	\$(2)	\$(0)
1080000	3352000 Total		\$(49)	\$(1)	\$(13)	\$(4)	\$(6)	\$(20)	\$(3)	\$(2)	\$(0)
1080000	3353000	SG-P	\$(4)	\$(0)	\$(1)	\$(0)	\$(0)	\$(2)	\$(0)	\$(0)	\$(0)
1080000	3353000 Total		\$(4)	\$(0)	\$(1)	\$(0)	\$(0)	\$(2)	\$(0)	\$(0)	\$(0)
1080000	3360000	SG-P	\$(4,903)	\$(89)	\$(1,333)	\$(388)	\$(614)	\$(1,975)	\$(300)	\$(186)	\$(18)
1080000	3360000	SG-U	\$(625)	\$(11)	\$(170)	\$(49)	\$(78)	\$(252)	\$(38)	\$(24)	\$(2)
1080000	3360000 Total		\$(5,528)	\$(101)	\$(1,503)	\$(437)	\$(692)	\$(2,227)	\$(338)	\$(209)	\$(20)
1080000	3403000	SG	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)
1080000	3403000 Total		\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)
1080000	3410000	SG	\$(15,446)	\$(282)	\$(4,198)	\$(1,222)	\$(1,934)	\$(6,224)	\$(946)	\$(585)	\$(57)
1080000	3410000	SSGCT	\$(885)	\$(15)	\$(221)	\$(67)	\$(104)	\$(381)	\$(62)	\$(31)	\$(4)
1080000	3410000 Total		\$(16,331)	\$(297)	\$(4,420)	\$(1,289)	\$(2,038)	\$(6,605)	\$(1,007)	\$(616)	\$(61)
1080000	3420000	SG	\$(443)	\$(8)	\$(120)	\$(35)	\$(55)	\$(179)	\$(27)	\$(17)	\$(2)
1080000	3420000	SSGCT	\$(482)	\$(8)	\$(123)	\$(37)	\$(58)	\$(212)	\$(34)	\$(17)	\$(2)
1080000	3420000 Total		\$(935)	\$(17)	\$(243)	\$(72)	\$(113)	\$(390)	\$(61)	\$(34)	\$(4)
1080000	3430000	SG	\$(65,975)	\$(1,203)	\$(17,933)	\$(5,218)	\$(8,259)	\$(26,583)	\$(4,039)	\$(2,500)	\$(242)
1080000	3430000	SSGCT	\$(11,365)	\$(196)	\$(2,843)	\$(854)	\$(1,338)	\$(4,893)	\$(782)	\$(400)	\$(49)
1080000	3430000 Total		\$(77,341)	\$(1,399)	\$(20,776)	\$(6,072)	\$(9,596)	\$(31,476)	\$(4,831)	\$(2,899)	\$(291)
1080000	3440000	SG	\$(20,161)	\$(368)	\$(5,480)	\$(1,594)	\$(2,524)	\$(8,123)	\$(1,234)	\$(764)	\$(74)
1080000	3440000	SSGCT	\$(3,603)	\$(62)	\$(901)	\$(271)	\$(424)	\$(1,551)	\$(251)	\$(127)	\$(16)
1080000	3440000 Total		\$(23,764)	\$(430)	\$(6,381)	\$(1,865)	\$(2,948)	\$(9,674)	\$(1,485)	\$(891)	\$(90)
1080000	3450000	SG	\$(8,225)	\$(150)	\$(2,236)	\$(650)	\$(1,030)	\$(3,314)	\$(504)	\$(314)	\$(30)
1080000	3450000	SSGCT	\$(529)	\$(9)	\$(132)	\$(40)	\$(62)	\$(228)	\$(37)	\$(19)	\$(2)
1080000	3450000 Total		\$(8,755)	\$(159)	\$(2,368)	\$(690)	\$(1,092)	\$(3,542)	\$(540)	\$(330)	\$(32)
1080000	3460000	SG	\$(637)	\$(12)	\$(173)	\$(50)	\$(80)	\$(257)	\$(39)	\$(24)	\$(2)
1080000	3460000 Total		\$(637)	\$(12)	\$(173)	\$(50)	\$(80)	\$(257)	\$(39)	\$(24)	\$(2)
1080000	3502000	SG	\$(20,940)	\$(382)	\$(5,692)	\$(1,656)	\$(2,621)	\$(8,437)	\$(1,282)	\$(793)	\$(77)
1080000	3502000 Total		\$(20,940)	\$(382)	\$(5,692)	\$(1,656)	\$(2,621)	\$(8,437)	\$(1,282)	\$(793)	\$(77)
1080000	3520000	SG	\$(14,972)	\$(273)	\$(4,070)	\$(1,184)	\$(1,874)	\$(6,033)	\$(917)	\$(567)	\$(55)
1080000	3520000 Total		\$(14,972)	\$(273)	\$(4,070)	\$(1,184)	\$(1,874)	\$(6,033)	\$(917)	\$(567)	\$(55)



Depreciation Reserve (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PP	Utah	Idaho	Wy-UPL	FERC
1080000	3530000	STATION EQUIPMENT	\$ (225,400)	\$ (4,109)	\$ (61,266)	\$ (17,825)	\$ (28,215)	\$ (90,818)	\$ (13,799)	\$ (8,540)	\$ (827)
	3534000	Total	\$ (225,400)	\$ (4,109)	\$ (61,266)	\$ (17,825)	\$ (28,215)	\$ (90,818)	\$ (13,799)	\$ (8,540)	\$ (827)
1080000	3534000	STATION EQUIPMENT-STEP-UP TRANSFORMERS	\$ (21,028)	\$ (383)	\$ (5,716)	\$ (1,663)	\$ (2,632)	\$ (8,473)	\$ (1,287)	\$ (797)	\$ (77)
	3534000	Total	\$ (21,028)	\$ (383)	\$ (5,716)	\$ (1,663)	\$ (2,632)	\$ (8,473)	\$ (1,287)	\$ (797)	\$ (77)
1080000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$ (25,297)	\$ (461)	\$ (6,876)	\$ (2,001)	\$ (3,167)	\$ (10,193)	\$ (1,549)	\$ (958)	\$ (93)
	3537000	Total	\$ (25,297)	\$ (461)	\$ (6,876)	\$ (2,001)	\$ (3,167)	\$ (10,193)	\$ (1,549)	\$ (958)	\$ (93)
1080000	3540000	TOWERS AND FIXTURES	\$ (167,717)	\$ (3,058)	\$ (45,587)	\$ (13,263)	\$ (20,994)	\$ (67,576)	\$ (10,267)	\$ (6,355)	\$ (615)
	3540000	Total	\$ (167,717)	\$ (3,058)	\$ (45,587)	\$ (13,263)	\$ (20,994)	\$ (67,576)	\$ (10,267)	\$ (6,355)	\$ (615)
1080000	3550000	POLES AND FIXTURES	\$ (237,614)	\$ (4,332)	\$ (64,586)	\$ (18,791)	\$ (29,744)	\$ (95,739)	\$ (14,546)	\$ (9,003)	\$ (872)
	3550000	Total	\$ (237,614)	\$ (4,332)	\$ (64,586)	\$ (18,791)	\$ (29,744)	\$ (95,739)	\$ (14,546)	\$ (9,003)	\$ (872)
1080000	3560000	OVERHEAD CONDUCTORS & DEVICES	\$ (357,505)	\$ (6,518)	\$ (97,174)	\$ (28,272)	\$ (44,752)	\$ (144,046)	\$ (21,886)	\$ (13,545)	\$ (1,312)
	3560000	Total	\$ (357,505)	\$ (6,518)	\$ (97,174)	\$ (28,272)	\$ (44,752)	\$ (144,046)	\$ (21,886)	\$ (13,545)	\$ (1,312)
1080000	3562000	CLEARING AND GRADING	\$ (8,666)	\$ (158)	\$ (2,355)	\$ (685)	\$ (1,085)	\$ (3,492)	\$ (531)	\$ (328)	\$ (32)
	3562000	Total	\$ (8,666)	\$ (158)	\$ (2,355)	\$ (685)	\$ (1,085)	\$ (3,492)	\$ (531)	\$ (328)	\$ (32)
1080000	3570000	UNDERGROUND CONDUIT	\$ (500)	\$ (9)	\$ (136)	\$ (40)	\$ (63)	\$ (201)	\$ (31)	\$ (19)	\$ (2)
	3570000	Total	\$ (500)	\$ (9)	\$ (136)	\$ (40)	\$ (63)	\$ (201)	\$ (31)	\$ (19)	\$ (2)
1080000	3580000	UNDERGROUND CONDUCTORS & DEVICES	\$ (1,205)	\$ (22)	\$ (328)	\$ (95)	\$ (151)	\$ (486)	\$ (74)	\$ (46)	\$ (4)
	3580000	Total	\$ (1,205)	\$ (22)	\$ (328)	\$ (95)	\$ (151)	\$ (486)	\$ (74)	\$ (46)	\$ (4)
1080000	3590000	ROADS AND TRAILS	\$ (3,112)	\$ (57)	\$ (846)	\$ (246)	\$ (390)	\$ (1,254)	\$ (191)	\$ (118)	\$ (11)
	3590000	Total	\$ (3,112)	\$ (57)	\$ (846)	\$ (246)	\$ (390)	\$ (1,254)	\$ (191)	\$ (118)	\$ (11)
1080000	3602000	LAND RIGHTS	\$ (444)	\$ (444)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3602000	Total	\$ (444)	\$ (444)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3610000	STRUCTURES & IMPROVEMENTS	\$ (451)	\$ (451)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3610000	Total	\$ (451)	\$ (451)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3610000	STRUCTURES & IMPROVEMENTS	\$ (393)	\$ (0)	\$ (2,891)	\$ (0)	\$ (0)	\$ (0)	\$ (393)	\$ (0)	\$ (0)
	3610000	Total	\$ (393)	\$ (0)	\$ (2,891)	\$ (0)	\$ (0)	\$ (0)	\$ (393)	\$ (0)	\$ (0)
1080000	3610000	STRUCTURES & IMPROVEMENTS	\$ (5,987)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (5,987)	\$ (0)	\$ (0)	\$ (0)
	3610000	Total	\$ (5,987)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (5,987)	\$ (0)	\$ (0)	\$ (0)
1080000	3610000	STRUCTURES & IMPROVEMENTS	\$ (1,878)	\$ (0)	\$ (0)	\$ (0)	\$ (1,053)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3610000	Total	\$ (1,878)	\$ (0)	\$ (0)	\$ (0)	\$ (1,053)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3610000	STRUCTURES & IMPROVEMENTS	\$ (63)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3610000	Total	\$ (63)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3620000	STATION EQUIPMENT	\$ (12,207)	\$ (451)	\$ (2,891)	\$ (545)	\$ (1,878)	\$ (5,987)	\$ (393)	\$ (63)	\$ (0)
	3620000	Total	\$ (12,207)	\$ (451)	\$ (2,891)	\$ (545)	\$ (1,878)	\$ (5,987)	\$ (393)	\$ (63)	\$ (0)
1080000	3620000	STATION EQUIPMENT	\$ (3,661)	\$ (3,661)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3620000	Total	\$ (3,661)	\$ (3,661)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3620000	STATION EQUIPMENT	\$ (49,255)	\$ (0)	\$ (49,255)	\$ (0)	\$ (0)	\$ (0)	\$ (8,648)	\$ (0)	\$ (0)
	3620000	Total	\$ (49,255)	\$ (0)	\$ (49,255)	\$ (0)	\$ (0)	\$ (0)	\$ (8,648)	\$ (0)	\$ (0)
1080000	3620000	STATION EQUIPMENT	\$ (71,285)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (71,285)	\$ (0)	\$ (0)	\$ (0)
	3620000	Total	\$ (71,285)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (71,285)	\$ (0)	\$ (0)	\$ (0)
1080000	3620000	STATION EQUIPMENT	\$ (34,448)	\$ (0)	\$ (12,861)	\$ (0)	\$ (34,448)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3620000	Total	\$ (34,448)	\$ (0)	\$ (12,861)	\$ (0)	\$ (34,448)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3620000	STATION EQUIPMENT	\$ (2,227)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (2,227)	\$ (0)
	3620000	Total	\$ (2,227)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (2,227)	\$ (0)
1080000	3620000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$ (146)	\$ (146)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3620000	Total	\$ (146)	\$ (146)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$ (252)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (252)	\$ (0)	\$ (0)
	3627000	Total	\$ (252)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (252)	\$ (0)	\$ (0)
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$ (6,697)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (6,697)	\$ (0)	\$ (0)	\$ (0)
	3627000	Total	\$ (6,697)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (6,697)	\$ (0)	\$ (0)	\$ (0)
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$ (518)	\$ (0)	\$ (0)	\$ (518)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3627000	Total	\$ (518)	\$ (0)	\$ (0)	\$ (518)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$ (2,220)	\$ (0)	\$ (0)	\$ (0)	\$ (2,220)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3627000	Total	\$ (2,220)	\$ (0)	\$ (0)	\$ (0)	\$ (2,220)	\$ (0)	\$ (0)	\$ (0)	\$ (0)



Depreciation Reserve (Actuals)

Balance as of June 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM									
	3627000	WYU	\$ (7)	\$ (146)	\$ (1,672)	\$ (518)	\$ (2,220)	\$ (6,697)	\$ (252)	\$ (7)	\$ (7)
1080000	3630000	STORAGE BATTERY EQUIPMENT									
	3630000	UT	\$ (624)	\$ (624)	\$ (624)	\$ (624)	\$ (624)	\$ (624)	\$ (624)	\$ (624)	\$ (624)
1080000	3637000	STORAGE BATTERY EQUIPMENT - SUPERVISORY &									
	3637000	UT	\$ (29)	\$ (29)	\$ (29)	\$ (29)	\$ (29)	\$ (29)	\$ (29)	\$ (29)	\$ (29)
1080000	3640000	"POLES, TOWERS AND FIXTURES"									
	3640000	CA	\$ (22,836)	\$ (22,836)	\$ (22,836)	\$ (22,836)	\$ (22,836)	\$ (22,836)	\$ (22,836)	\$ (22,836)	\$ (22,836)
1080000	3640000	"POLES, TOWERS AND FIXTURES"									
	3640000	IDU	\$ (31,115)	\$ (31,115)	\$ (31,115)	\$ (31,115)	\$ (31,115)	\$ (31,115)	\$ (31,115)	\$ (31,115)	\$ (31,115)
1080000	3640000	"POLES, TOWERS AND FIXTURES"									
	3640000	OR	\$ (180,431)	\$ (180,431)	\$ (180,431)	\$ (180,431)	\$ (180,431)	\$ (180,431)	\$ (180,431)	\$ (180,431)	\$ (180,431)
1080000	3640000	"POLES, TOWERS AND FIXTURES"									
	3640000	UT	\$ (122,484)	\$ (122,484)	\$ (122,484)	\$ (122,484)	\$ (122,484)	\$ (122,484)	\$ (122,484)	\$ (122,484)	\$ (122,484)
1080000	3640000	"POLES, TOWERS AND FIXTURES"									
	3640000	WA	\$ (41,031)	\$ (41,031)	\$ (41,031)	\$ (41,031)	\$ (41,031)	\$ (41,031)	\$ (41,031)	\$ (41,031)	\$ (41,031)
1080000	3640000	"POLES, TOWERS AND FIXTURES"									
	3640000	WYP	\$ (31,573)	\$ (31,573)	\$ (31,573)	\$ (31,573)	\$ (31,573)	\$ (31,573)	\$ (31,573)	\$ (31,573)	\$ (31,573)
1080000	3640000	"POLES, TOWERS AND FIXTURES"									
	3640000	WYU	\$ (5,497)	\$ (5,497)	\$ (5,497)	\$ (5,497)	\$ (5,497)	\$ (5,497)	\$ (5,497)	\$ (5,497)	\$ (5,497)
1080000	3640000	Total	\$ (434,967)	\$ (22,836)	\$ (180,431)	\$ (41,031)	\$ (31,573)	\$ (122,484)	\$ (31,115)	\$ (15,497)	\$ (15,497)
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES									
	3650000	CA	\$ (11,236)	\$ (11,236)	\$ (11,236)	\$ (11,236)	\$ (11,236)	\$ (11,236)	\$ (11,236)	\$ (11,236)	\$ (11,236)
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES									
	3650000	IDU	\$ (9,645)	\$ (9,645)	\$ (9,645)	\$ (9,645)	\$ (9,645)	\$ (9,645)	\$ (9,645)	\$ (9,645)	\$ (9,645)
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES									
	3650000	OR	\$ (111,511)	\$ (111,511)	\$ (111,511)	\$ (111,511)	\$ (111,511)	\$ (111,511)	\$ (111,511)	\$ (111,511)	\$ (111,511)
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES									
	3650000	UT	\$ (46,849)	\$ (46,849)	\$ (46,849)	\$ (46,849)	\$ (46,849)	\$ (46,849)	\$ (46,849)	\$ (46,849)	\$ (46,849)
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES									
	3650000	WA	\$ (25,149)	\$ (25,149)	\$ (25,149)	\$ (25,149)	\$ (25,149)	\$ (25,149)	\$ (25,149)	\$ (25,149)	\$ (25,149)
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES									
	3650000	WYP	\$ (31,857)	\$ (31,857)	\$ (31,857)	\$ (31,857)	\$ (31,857)	\$ (31,857)	\$ (31,857)	\$ (31,857)	\$ (31,857)
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES									
	3650000	WYU	\$ (2,857)	\$ (2,857)	\$ (2,857)	\$ (2,857)	\$ (2,857)	\$ (2,857)	\$ (2,857)	\$ (2,857)	\$ (2,857)
1080000	3650000	Total	\$ (239,104)	\$ (11,236)	\$ (111,511)	\$ (25,149)	\$ (31,857)	\$ (46,849)	\$ (9,645)	\$ (2,857)	\$ (2,857)
1080000	3660000	UNDERGROUND CONDUIT									
	3660000	CA	\$ (6,788)	\$ (6,788)	\$ (6,788)	\$ (6,788)	\$ (6,788)	\$ (6,788)	\$ (6,788)	\$ (6,788)	\$ (6,788)
1080000	3660000	UNDERGROUND CONDUIT									
	3660000	IDU	\$ (3,198)	\$ (3,198)	\$ (3,198)	\$ (3,198)	\$ (3,198)	\$ (3,198)	\$ (3,198)	\$ (3,198)	\$ (3,198)
1080000	3660000	UNDERGROUND CONDUIT									
	3660000	OR	\$ (30,131)	\$ (30,131)	\$ (30,131)	\$ (30,131)	\$ (30,131)	\$ (30,131)	\$ (30,131)	\$ (30,131)	\$ (30,131)
1080000	3660000	UNDERGROUND CONDUIT									
	3660000	UT	\$ (55,997)	\$ (55,997)	\$ (55,997)	\$ (55,997)	\$ (55,997)	\$ (55,997)	\$ (55,997)	\$ (55,997)	\$ (55,997)
1080000	3660000	UNDERGROUND CONDUIT									
	3660000	WA	\$ (8,743)	\$ (8,743)	\$ (8,743)	\$ (8,743)	\$ (8,743)	\$ (8,743)	\$ (8,743)	\$ (8,743)	\$ (8,743)
1080000	3660000	UNDERGROUND CONDUIT									
	3660000	WYP	\$ (6,007)	\$ (6,007)	\$ (6,007)	\$ (6,007)	\$ (6,007)	\$ (6,007)	\$ (6,007)	\$ (6,007)	\$ (6,007)
1080000	3660000	UNDERGROUND CONDUIT									
	3660000	WYU	\$ (2,233)	\$ (2,233)	\$ (2,233)	\$ (2,233)	\$ (2,233)	\$ (2,233)	\$ (2,233)	\$ (2,233)	\$ (2,233)
1080000	3660000	Total	\$ (113,097)	\$ (6,788)	\$ (30,131)	\$ (8,743)	\$ (6,007)	\$ (55,997)	\$ (3,198)	\$ (2,233)	\$ (2,233)
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES									
	3670000	CA	\$ (12,132)	\$ (12,132)	\$ (12,132)	\$ (12,132)	\$ (12,132)	\$ (12,132)	\$ (12,132)	\$ (12,132)	\$ (12,132)
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES									
	3670000	IDU	\$ (10,459)	\$ (10,459)	\$ (10,459)	\$ (10,459)	\$ (10,459)	\$ (10,459)	\$ (10,459)	\$ (10,459)	\$ (10,459)
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES									
	3670000	OR	\$ (49,258)	\$ (49,258)	\$ (49,258)	\$ (49,258)	\$ (49,258)	\$ (49,258)	\$ (49,258)	\$ (49,258)	\$ (49,258)
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES									
	3670000	UT	\$ (153,766)	\$ (153,766)	\$ (153,766)	\$ (153,766)	\$ (153,766)	\$ (153,766)	\$ (153,766)	\$ (153,766)	\$ (153,766)
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES									
	3670000	WA	\$ (7,410)	\$ (7,410)	\$ (7,410)	\$ (7,410)	\$ (7,410)	\$ (7,410)	\$ (7,410)	\$ (7,410)	\$ (7,410)
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES									
	3670000	WYP	\$ (14,909)	\$ (14,909)	\$ (14,909)	\$ (14,909)	\$ (14,909)	\$ (14,909)	\$ (14,909)	\$ (14,909)	\$ (14,909)
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES									
	3670000	WYU	\$ (11,206)	\$ (11,206)	\$ (11,206)	\$ (11,206)	\$ (11,206)	\$ (11,206)	\$ (11,206)	\$ (11,206)	\$ (11,206)
1080000	3670000	Total	\$ (259,140)	\$ (12,132)	\$ (49,258)	\$ (7,410)	\$ (14,909)	\$ (153,766)	\$ (10,459)	\$ (11,206)	\$ (11,206)
1080000	3680000	LINE TRANSFORMERS									
	3680000	CA	\$ (19,544)	\$ (19,544)	\$ (19,544)	\$ (19,544)	\$ (19,544)	\$ (19,544)	\$ (19,544)	\$ (19,544)	\$ (19,544)
1080000	3680000	LINE TRANSFORMERS									
	3680000	IDU	\$ (22,699)	\$ (22,699)	\$ (22,699)	\$ (22,699)	\$ (22,699)	\$ (22,699)	\$ (22,699)	\$ (22,699)	\$ (22,699)
1080000	3680000	LINE TRANSFORMERS									
	3680000	OR	\$ (145,891)	\$ (145,891)	\$ (145,891)	\$ (145,891)	\$ (145,891)	\$ (145,891)	\$ (145,891)	\$ (145,891)	\$ (145,891)
1080000	3680000	LINE TRANSFORMERS									
	3680000	UT	\$ (83,407)	\$ (83,407)	\$ (83,407)	\$ (83,407)	\$ (83,407)	\$ (83,407)	\$ (83,407)	\$ (83,407)	\$ (83,407)
1080000	3680000	LINE TRANSFORMERS									
	3680000	WA	\$ (37,941)	\$ (37,941)	\$ (37,941)	\$ (37,941)	\$ (37,941)	\$ (37,941)	\$ (37,941)	\$ (37,941)	\$ (37,941)
1080000	3680000	LINE TRANSFORMERS									
	3680000	WYP	\$ (24,280)	\$ (24,280)	\$ (24,280)	\$ (24,280)	\$ (24,280)	\$ (24,280)	\$ (24,280)	\$ (24,280)	\$ (24,280)
1080000	3680000	LINE TRANSFORMERS									
	3680000	WYU	\$ (4,562)	\$ (4,562)	\$ (4,562)	\$ (4,562)	\$ (4,562)	\$ (4,562)	\$ (4,562)	\$ (4,562)	\$ (4,562)
1080000	3680000	Total	\$ (338,324)	\$ (19,544)	\$ (145,891)	\$ (37,941)	\$ (24,280)	\$ (83,407)	\$ (22,699)	\$ (4,562)	\$ (4,562)
1080000	3691000	SERVICES - OVERHEAD									
	3691000	CA	\$ (2,959)	\$ (2,959)	\$ (2,959)	\$ (2,959)	\$ (2,959)	\$ (2,959)	\$ (2,959)	\$ (2,959)	\$ (2,959)
1080000	3691000	SERVICES - OVERHEAD									
	3691000	IDU	\$ (3,414)	\$ (3,414)	\$ (3,414)	\$ (3,414)	\$ (3,414)	\$ (3,414)	\$ (3,414)	\$ (3,414)	\$ (3,414)
1080000	3691000	SERVICES - OVERHEAD									
	3691000	OR	\$ (19,472)	\$ (19,472)	\$ (19,472)	\$ (19,472)	\$ (19,472)	\$ (19,472)	\$ (19,472)	\$ (19,472)	\$ (19,472)
1080000	3691000	SERVICES - OVERHEAD									
	3691000	UT	\$ (22,590)	\$ (22,590)	\$ (22,590)	\$ (22,590)	\$ (22,590)	\$ (22,590)	\$ (22,590)	\$ (22,590)	\$ (22,590)



Depreciation Reserve (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	SERVICES - OVERHEAD	WA	\$ (5,957)	\$ (5,957)	\$ (5,957)	\$ (5,957)	\$ (5,957)	\$ (5,957)	\$ (5,957)	\$ (5,957)	\$ (5,957)
1080000	SERVICES - OVERHEAD	WYP	\$ (3,518)	\$ (3,518)	\$ (3,518)	\$ (3,518)	\$ (3,518)	\$ (3,518)	\$ (3,518)	\$ (3,518)	\$ (3,518)
1080000	SERVICES - OVERHEAD	WYU	\$ (652)	\$ (652)	\$ (652)	\$ (652)	\$ (652)	\$ (652)	\$ (652)	\$ (652)	\$ (652)
	3691000 Total		\$ (6,167)	\$ (6,167)	\$ (6,167)	\$ (6,167)	\$ (6,167)	\$ (6,167)	\$ (6,167)	\$ (6,167)	\$ (6,167)
1080000	SERVICES - UNDERGROUND	CA	\$ (4,604)	\$ (4,604)	\$ (4,604)	\$ (4,604)	\$ (4,604)	\$ (4,604)	\$ (4,604)	\$ (4,604)	\$ (4,604)
1080000	SERVICES - UNDERGROUND	IDU	\$ (6,556)	\$ (6,556)	\$ (6,556)	\$ (6,556)	\$ (6,556)	\$ (6,556)	\$ (6,556)	\$ (6,556)	\$ (6,556)
1080000	SERVICES - UNDERGROUND	OR	\$ (35,449)	\$ (35,449)	\$ (35,449)	\$ (35,449)	\$ (35,449)	\$ (35,449)	\$ (35,449)	\$ (35,449)	\$ (35,449)
1080000	SERVICES - UNDERGROUND	UT	\$ (26,632)	\$ (26,632)	\$ (26,632)	\$ (26,632)	\$ (26,632)	\$ (26,632)	\$ (26,632)	\$ (26,632)	\$ (26,632)
1080000	SERVICES - UNDERGROUND	WA	\$ (8,545)	\$ (8,545)	\$ (8,545)	\$ (8,545)	\$ (8,545)	\$ (8,545)	\$ (8,545)	\$ (8,545)	\$ (8,545)
1080000	SERVICES - UNDERGROUND	WYP	\$ (7,646)	\$ (7,646)	\$ (7,646)	\$ (7,646)	\$ (7,646)	\$ (7,646)	\$ (7,646)	\$ (7,646)	\$ (7,646)
1080000	SERVICES - UNDERGROUND	WYU	\$ (1,472)	\$ (1,472)	\$ (1,472)	\$ (1,472)	\$ (1,472)	\$ (1,472)	\$ (1,472)	\$ (1,472)	\$ (1,472)
	3692000 Total		\$ (90,904)	\$ (90,904)	\$ (90,904)	\$ (90,904)	\$ (90,904)	\$ (90,904)	\$ (90,904)	\$ (90,904)	\$ (90,904)
1080000	METERS	CA	\$ (1,690)	\$ (1,690)	\$ (1,690)	\$ (1,690)	\$ (1,690)	\$ (1,690)	\$ (1,690)	\$ (1,690)	\$ (1,690)
1080000	METERS	IDU	\$ (8,233)	\$ (8,233)	\$ (8,233)	\$ (8,233)	\$ (8,233)	\$ (8,233)	\$ (8,233)	\$ (8,233)	\$ (8,233)
1080000	METERS	OR	\$ (30,603)	\$ (30,603)	\$ (30,603)	\$ (30,603)	\$ (30,603)	\$ (30,603)	\$ (30,603)	\$ (30,603)	\$ (30,603)
1080000	METERS	UT	\$ (26,612)	\$ (26,612)	\$ (26,612)	\$ (26,612)	\$ (26,612)	\$ (26,612)	\$ (26,612)	\$ (26,612)	\$ (26,612)
1080000	METERS	WA	\$ (7,627)	\$ (7,627)	\$ (7,627)	\$ (7,627)	\$ (7,627)	\$ (7,627)	\$ (7,627)	\$ (7,627)	\$ (7,627)
1080000	METERS	WYP	\$ (6,656)	\$ (6,656)	\$ (6,656)	\$ (6,656)	\$ (6,656)	\$ (6,656)	\$ (6,656)	\$ (6,656)	\$ (6,656)
1080000	METERS	WYU	\$ (1,690)	\$ (1,690)	\$ (1,690)	\$ (1,690)	\$ (1,690)	\$ (1,690)	\$ (1,690)	\$ (1,690)	\$ (1,690)
	3700000 Total		\$ (83,110)	\$ (83,110)	\$ (83,110)	\$ (83,110)	\$ (83,110)	\$ (83,110)	\$ (83,110)	\$ (83,110)	\$ (83,110)
1080000	INSTALL ON CUSTOMERS PREMISES	CA	\$ (200)	\$ (200)	\$ (200)	\$ (200)	\$ (200)	\$ (200)	\$ (200)	\$ (200)	\$ (200)
1080000	INSTALL ON CUSTOMERS PREMISES	IDU	\$ (135)	\$ (135)	\$ (135)	\$ (135)	\$ (135)	\$ (135)	\$ (135)	\$ (135)	\$ (135)
1080000	INSTALL ON CUSTOMERS PREMISES	OR	\$ (2,336)	\$ (2,336)	\$ (2,336)	\$ (2,336)	\$ (2,336)	\$ (2,336)	\$ (2,336)	\$ (2,336)	\$ (2,336)
1080000	INSTALL ON CUSTOMERS PREMISES	UT	\$ (3,625)	\$ (3,625)	\$ (3,625)	\$ (3,625)	\$ (3,625)	\$ (3,625)	\$ (3,625)	\$ (3,625)	\$ (3,625)
1080000	INSTALL ON CUSTOMERS PREMISES	WA	\$ (268)	\$ (268)	\$ (268)	\$ (268)	\$ (268)	\$ (268)	\$ (268)	\$ (268)	\$ (268)
1080000	INSTALL ON CUSTOMERS PREMISES	WYP	\$ (907)	\$ (907)	\$ (907)	\$ (907)	\$ (907)	\$ (907)	\$ (907)	\$ (907)	\$ (907)
1080000	INSTALL ON CUSTOMERS PREMISES	WYU	\$ (1,445)	\$ (1,445)	\$ (1,445)	\$ (1,445)	\$ (1,445)	\$ (1,445)	\$ (1,445)	\$ (1,445)	\$ (1,445)
	3710000 Total		\$ (7,616)	\$ (7,616)	\$ (7,616)	\$ (7,616)	\$ (7,616)	\$ (7,616)	\$ (7,616)	\$ (7,616)	\$ (7,616)
1080000	STREET LIGHTING & SIGNAL SYSTEMS	CA	\$ (520)	\$ (520)	\$ (520)	\$ (520)	\$ (520)	\$ (520)	\$ (520)	\$ (520)	\$ (520)
1080000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	\$ (478)	\$ (478)	\$ (478)	\$ (478)	\$ (478)	\$ (478)	\$ (478)	\$ (478)	\$ (478)
1080000	STREET LIGHTING & SIGNAL SYSTEMS	OR	\$ (7,478)	\$ (7,478)	\$ (7,478)	\$ (7,478)	\$ (7,478)	\$ (7,478)	\$ (7,478)	\$ (7,478)	\$ (7,478)
1080000	STREET LIGHTING & SIGNAL SYSTEMS	UT	\$ (13,339)	\$ (13,339)	\$ (13,339)	\$ (13,339)	\$ (13,339)	\$ (13,339)	\$ (13,339)	\$ (13,339)	\$ (13,339)
1080000	STREET LIGHTING & SIGNAL SYSTEMS	WA	\$ (1,944)	\$ (1,944)	\$ (1,944)	\$ (1,944)	\$ (1,944)	\$ (1,944)	\$ (1,944)	\$ (1,944)	\$ (1,944)
1080000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	\$ (2,321)	\$ (2,321)	\$ (2,321)	\$ (2,321)	\$ (2,321)	\$ (2,321)	\$ (2,321)	\$ (2,321)	\$ (2,321)
1080000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	\$ (862)	\$ (862)	\$ (862)	\$ (862)	\$ (862)	\$ (862)	\$ (862)	\$ (862)	\$ (862)
	3730000 Total		\$ (26,943)	\$ (26,943)	\$ (26,943)	\$ (26,943)	\$ (26,943)	\$ (26,943)	\$ (26,943)	\$ (26,943)	\$ (26,943)
1080000	LAND RIGHTS	IDU	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)
1080000	LAND RIGHTS	SG	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	LAND RIGHTS	UT	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)
1080000	LAND RIGHTS	WYP	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)
1080000	LAND RIGHTS	WYU	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)
	3892000 Total		\$ (11)	\$ (11)	\$ (11)	\$ (11)	\$ (11)	\$ (11)	\$ (11)	\$ (11)	\$ (11)
1080000	STRUCTURES AND IMPROVEMENTS	CA	\$ (570)	\$ (570)	\$ (570)	\$ (570)	\$ (570)	\$ (570)	\$ (570)	\$ (570)	\$ (570)
1080000	STRUCTURES AND IMPROVEMENTS	CN	\$ (1,497)	\$ (1,497)	\$ (1,497)	\$ (1,497)	\$ (1,497)	\$ (1,497)	\$ (1,497)	\$ (1,497)	\$ (1,497)
1080000	STRUCTURES AND IMPROVEMENTS	IDU	\$ (3,951)	\$ (3,951)	\$ (3,951)	\$ (3,951)	\$ (3,951)	\$ (3,951)	\$ (3,951)	\$ (3,951)	\$ (3,951)
1080000	STRUCTURES AND IMPROVEMENTS	OR	\$ (4,888)	\$ (4,888)	\$ (4,888)	\$ (4,888)	\$ (4,888)	\$ (4,888)	\$ (4,888)	\$ (4,888)	\$ (4,888)
1080000	STRUCTURES AND IMPROVEMENTS	SG	\$ (1,971)	\$ (1,971)	\$ (1,971)	\$ (1,971)	\$ (1,971)	\$ (1,971)	\$ (1,971)	\$ (1,971)	\$ (1,971)
1080000	STRUCTURES AND IMPROVEMENTS	SO	\$ (18,211)	\$ (18,211)	\$ (18,211)	\$ (18,211)	\$ (18,211)	\$ (18,211)	\$ (18,211)	\$ (18,211)	\$ (18,211)
1080000	STRUCTURES AND IMPROVEMENTS	UT	\$ (10,129)	\$ (10,129)	\$ (10,129)	\$ (10,129)	\$ (10,129)	\$ (10,129)	\$ (10,129)	\$ (10,129)	\$ (10,129)
1080000	STRUCTURES AND IMPROVEMENTS	WA	\$ (4,171)	\$ (4,171)	\$ (4,171)	\$ (4,171)	\$ (4,171)	\$ (4,171)	\$ (4,171)	\$ (4,171)	\$ (4,171)



Depreciation Reserve (Actuals)

Balance as of June 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3900000	WYP	\$ (896)	\$ (896)	\$ (896)	\$ (896)	\$ (896)	\$ (896)	\$ (896)	\$ (896)	\$ (896)
1080000	3900000	WYU	\$ (945)	\$ (945)	\$ (945)	\$ (945)	\$ (945)	\$ (945)	\$ (945)	\$ (945)	\$ (945)
	3900000 Total		\$ (1,841)	\$ (1,841)	\$ (1,841)	\$ (1,841)	\$ (1,841)	\$ (1,841)	\$ (1,841)	\$ (1,841)	\$ (1,841)
1080000	3903000	CA	\$ (33)	\$ (33)	\$ (33)	\$ (33)	\$ (33)	\$ (33)	\$ (33)	\$ (33)	\$ (33)
1080000	3903000	CN	\$ (468)	\$ (468)	\$ (468)	\$ (468)	\$ (468)	\$ (468)	\$ (468)	\$ (468)	\$ (468)
1080000	3903000	OR	\$ (301)	\$ (301)	\$ (301)	\$ (301)	\$ (301)	\$ (301)	\$ (301)	\$ (301)	\$ (301)
1080000	3903000	SG	\$ (23)	\$ (23)	\$ (23)	\$ (23)	\$ (23)	\$ (23)	\$ (23)	\$ (23)	\$ (23)
1080000	3903000	SO	\$ (5,008)	\$ (124)	\$ (1,428)	\$ (387)	\$ (568)	\$ (2,042)	\$ (155)	\$ (155)	\$ (13)
1080000	3903000	UT	\$ (78)	\$ (78)	\$ (78)	\$ (78)	\$ (78)	\$ (78)	\$ (78)	\$ (78)	\$ (78)
1080000	3903000	WA	\$ (16)	\$ (16)	\$ (16)	\$ (16)	\$ (16)	\$ (16)	\$ (16)	\$ (16)	\$ (16)
1080000	3903000	WYP	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)
1080000	3903000	WYU	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)
	3903000 Total		\$ (6,012)	\$ (1,888)	\$ (439)	\$ (687)	\$ (2,344)	\$ (311)	\$ (161)	\$ (161)	\$ (13)
1080000	3910000	CA	\$ (123)	\$ (123)	\$ (123)	\$ (123)	\$ (123)	\$ (123)	\$ (123)	\$ (123)	\$ (123)
1080000	3910000	CN	\$ (905)	\$ (905)	\$ (905)	\$ (905)	\$ (905)	\$ (905)	\$ (905)	\$ (905)	\$ (905)
1080000	3910000	IDU	\$ (107)	\$ (107)	\$ (107)	\$ (107)	\$ (107)	\$ (107)	\$ (107)	\$ (107)	\$ (107)
1080000	3910000	OR	\$ (1,671)	\$ (1,671)	\$ (1,671)	\$ (1,671)	\$ (1,671)	\$ (1,671)	\$ (1,671)	\$ (1,671)	\$ (1,671)
1080000	3910000	SE	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ (9)
1080000	3910000	SG	\$ (1,646)	\$ (30)	\$ (447)	\$ (130)	\$ (206)	\$ (663)	\$ (101)	\$ (62)	\$ (6)
1080000	3910000	SO	\$ (10,076)	\$ (250)	\$ (2,874)	\$ (779)	\$ (1,143)	\$ (4,108)	\$ (585)	\$ (311)	\$ (25)
1080000	3910000	SSGCH	\$ (44)	\$ (44)	\$ (44)	\$ (44)	\$ (44)	\$ (44)	\$ (44)	\$ (44)	\$ (44)
1080000	3910000	UT	\$ (563)	\$ (563)	\$ (563)	\$ (563)	\$ (563)	\$ (563)	\$ (563)	\$ (563)	\$ (563)
1080000	3910000	WA	\$ (395)	\$ (395)	\$ (395)	\$ (395)	\$ (395)	\$ (395)	\$ (395)	\$ (395)	\$ (395)
1080000	3910000	WYP	\$ (764)	\$ (764)	\$ (764)	\$ (764)	\$ (764)	\$ (764)	\$ (764)	\$ (764)	\$ (764)
1080000	3910000	WYU	\$ (39)	\$ (39)	\$ (39)	\$ (39)	\$ (39)	\$ (39)	\$ (39)	\$ (39)	\$ (39)
	3910000 Total		\$ (16,341)	\$ (428)	\$ (5,300)	\$ (1,374)	\$ (2,181)	\$ (5,771)	\$ (833)	\$ (422)	\$ (31)
1080000	3911000	SO	\$ (1,590)	\$ (39)	\$ (453)	\$ (123)	\$ (180)	\$ (648)	\$ (92)	\$ (49)	\$ (4)
	3911000 Total		\$ (1,590)	\$ (39)	\$ (453)	\$ (123)	\$ (180)	\$ (648)	\$ (92)	\$ (49)	\$ (4)
1080000	3912000	CA	\$ (116)	\$ (116)	\$ (116)	\$ (116)	\$ (116)	\$ (116)	\$ (116)	\$ (116)	\$ (116)
1080000	3912000	CN	\$ (2,231)	\$ (58)	\$ (723)	\$ (160)	\$ (151)	\$ (1,027)	\$ (91)	\$ (20)	\$ (0)
1080000	3912000	IDU	\$ (507)	\$ (507)	\$ (507)	\$ (507)	\$ (507)	\$ (507)	\$ (507)	\$ (507)	\$ (507)
1080000	3912000	OR	\$ (1,541)	\$ (1,541)	\$ (1,541)	\$ (1,541)	\$ (1,541)	\$ (1,541)	\$ (1,541)	\$ (1,541)	\$ (1,541)
1080000	3912000	SE	\$ (44)	\$ (44)	\$ (44)	\$ (44)	\$ (44)	\$ (44)	\$ (44)	\$ (44)	\$ (44)
1080000	3912000	SG	\$ (667)	\$ (12)	\$ (181)	\$ (53)	\$ (84)	\$ (269)	\$ (41)	\$ (25)	\$ (2)
1080000	3912000	SO	\$ (26,854)	\$ (667)	\$ (7,660)	\$ (2,077)	\$ (3,047)	\$ (10,948)	\$ (1,560)	\$ (829)	\$ (67)
1080000	3912000	UT	\$ (1,752)	\$ (1,752)	\$ (1,752)	\$ (1,752)	\$ (1,752)	\$ (1,752)	\$ (1,752)	\$ (1,752)	\$ (1,752)
1080000	3912000	WA	\$ (508)	\$ (508)	\$ (508)	\$ (508)	\$ (508)	\$ (508)	\$ (508)	\$ (508)	\$ (508)
1080000	3912000	WYP	\$ (1,182)	\$ (1,182)	\$ (1,182)	\$ (1,182)	\$ (1,182)	\$ (1,182)	\$ (1,182)	\$ (1,182)	\$ (1,182)
1080000	3912000	WYU	\$ (92)	\$ (92)	\$ (92)	\$ (92)	\$ (92)	\$ (92)	\$ (92)	\$ (92)	\$ (92)
	3912000 Total		\$ (35,496)	\$ (854)	\$ (10,117)	\$ (2,802)	\$ (4,470)	\$ (14,013)	\$ (2,201)	\$ (968)	\$ (70)
1080000	3913000	CA	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)
1080000	3913000	CN	\$ (32)	\$ (32)	\$ (32)	\$ (32)	\$ (32)	\$ (32)	\$ (32)	\$ (32)	\$ (32)
1080000	3913000	OR	\$ (24)	\$ (24)	\$ (24)	\$ (24)	\$ (24)	\$ (24)	\$ (24)	\$ (24)	\$ (24)
1080000	3913000	SG	\$ (347)	\$ (6)	\$ (94)	\$ (27)	\$ (43)	\$ (140)	\$ (21)	\$ (13)	\$ (1)
1080000	3913000	SO	\$ (64)	\$ (18)	\$ (18)	\$ (5)	\$ (7)	\$ (26)	\$ (4)	\$ (2)	\$ (0)
1080000	3913000	UT	\$ (20)	\$ (20)	\$ (20)	\$ (20)	\$ (20)	\$ (20)	\$ (20)	\$ (20)	\$ (20)
1080000	3913000	WA	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (8)
1080000	3913000	WYP	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)
1080000	3913000	WYU	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)
	3913000 Total		\$ (518)	\$ (16)	\$ (147)	\$ (43)	\$ (63)	\$ (201)	\$ (26)	\$ (22)	\$ (1)



Depreciation Reserve (Actuals)

Balance as of June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3920100	CA	\$ (37)	\$ (37)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920100	IDU	\$ (227)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (227)	\$ 0	\$ 0
1080000	3920100	OR	\$ (694)	\$ (694)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920100	SG	\$ (315)	\$ (6)	\$ (86)	\$ (25)	\$ (39)	\$ (127)	\$ (19)	\$ (12)	\$ (1)
1080000	3920100	SO	\$ (415)	\$ (10)	\$ (118)	\$ (32)	\$ (47)	\$ (169)	\$ (24)	\$ (13)	\$ (1)
1080000	3920100	SSGCH	\$ (30)	\$ (1)	\$ (8)	\$ (2)	\$ (4)	\$ (12)	\$ (2)	\$ (1)	\$ (0)
1080000	3920100	UT	\$ (1,075)	\$ 0	\$ 0	\$ (160)	\$ 0	\$ (1,075)	\$ 0	\$ 0	\$ 0
1080000	3920100	WA	\$ (160)	\$ 0	\$ 0	\$ 0	\$ (136)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920100	WYP	\$ (136)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920100	WYU	\$ (7)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (7)	\$ 0
	3920100 Total		\$ (3,097)	\$ (54)	\$ (937)	\$ (220)	\$ (227)	\$ (1,383)	\$ (272)	\$ (33)	\$ (2)
1080000	3920200	IDU	\$ (18)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (18)	\$ 0	\$ 0
1080000	3920200	OR	\$ (218)	\$ 0	\$ (218)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920200	SG	\$ (18)	\$ (0)	\$ (5)	\$ (1)	\$ (2)	\$ (7)	\$ (1)	\$ (1)	\$ (0)
1080000	3920200	SO	\$ (201)	\$ (5)	\$ (57)	\$ (16)	\$ (23)	\$ (82)	\$ (12)	\$ (6)	\$ (1)
1080000	3920200	SSGCH	\$ (13)	\$ (0)	\$ (4)	\$ (1)	\$ (2)	\$ (5)	\$ (1)	\$ (0)	\$ (0)
1080000	3920200	UT	\$ (256)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (256)	\$ 0	\$ 0	\$ 0
1080000	3920200	WA	\$ (29)	\$ 0	\$ 0	\$ (29)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920200	WYP	\$ (45)	\$ 0	\$ 0	\$ 0	\$ (45)	\$ 0	\$ 0	\$ 0	\$ 0
	3920200 Total		\$ (797)	\$ (6)	\$ (284)	\$ (47)	\$ (71)	\$ (350)	\$ (31)	\$ (7)	\$ (1)
1080000	3920400	CA	\$ (201)	\$ (201)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920400	IDU	\$ (722)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (722)	\$ 0	\$ 0
1080000	3920400	OR	\$ (2,425)	\$ 0	\$ (2,425)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920400	SE	\$ (132)	\$ (2)	\$ (34)	\$ (10)	\$ (19)	\$ (53)	\$ (8)	\$ (6)	\$ (1)
1080000	3920400	SG	\$ (2,892)	\$ (53)	\$ (786)	\$ (228)	\$ (362)	\$ (1,165)	\$ (177)	\$ (110)	\$ (11)
1080000	3920400	SO	\$ (548)	\$ (14)	\$ (156)	\$ (42)	\$ (62)	\$ (223)	\$ (32)	\$ (17)	\$ (1)
1080000	3920400	SSGCH	\$ (75)	\$ (1)	\$ (21)	\$ (6)	\$ (10)	\$ (30)	\$ (4)	\$ (3)	\$ (0)
1080000	3920400	UT	\$ (9)	\$ (0)	\$ (2)	\$ (1)	\$ (1)	\$ (4)	\$ (1)	\$ (0)	\$ (0)
1080000	3920400	WA	\$ (4,428)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (4,428)	\$ 0	\$ 0	\$ 0
1080000	3920400	WYP	\$ (476)	\$ 0	\$ 0	\$ (476)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920400	WYU	\$ (559)	\$ 0	\$ 0	\$ 0	\$ (559)	\$ 0	\$ 0	\$ 0	\$ 0
	3920400 Total		\$ (12,600)	\$ (271)	\$ (3,425)	\$ (764)	\$ (1,013)	\$ (5,903)	\$ (944)	\$ (269)	\$ (13)
1080000	3920500	CA	\$ (170)	\$ (170)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920500	IDU	\$ (741)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (741)	\$ 0	\$ 0
1080000	3920500	OR	\$ (2,240)	\$ 0	\$ (2,240)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920500	SE	\$ (118)	\$ (2)	\$ (30)	\$ (9)	\$ (17)	\$ (47)	\$ (7)	\$ (5)	\$ (0)
1080000	3920500	SG	\$ (1,556)	\$ (28)	\$ (423)	\$ (123)	\$ (195)	\$ (627)	\$ (95)	\$ (59)	\$ (6)
1080000	3920500	SO	\$ (355)	\$ (9)	\$ (101)	\$ (27)	\$ (40)	\$ (145)	\$ (21)	\$ (11)	\$ (1)
1080000	3920500	SSGCH	\$ (43)	\$ (1)	\$ (12)	\$ (3)	\$ (5)	\$ (17)	\$ (2)	\$ (2)	\$ (0)
1080000	3920500	UT	\$ (4,212)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (4,212)	\$ 0	\$ 0	\$ 0
1080000	3920500	WA	\$ (761)	\$ 0	\$ 0	\$ (761)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920500	WYP	\$ (728)	\$ 0	\$ 0	\$ 0	\$ (728)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920500	WYU	\$ (166)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (166)	\$ 0
	3920500 Total		\$ (11,089)	\$ (210)	\$ (2,806)	\$ (924)	\$ (985)	\$ (5,047)	\$ (866)	\$ (243)	\$ (7)
1080000	3920600	OR	\$ (42)	\$ 0	\$ (42)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920600	SE	\$ (2)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
1080000	3920600	SG	\$ (1,133)	\$ (21)	\$ (308)	\$ (90)	\$ (142)	\$ (456)	\$ (69)	\$ (43)	\$ (4)
1080000	3920600	UT	\$ (87)	\$ 0	\$ 0	\$ 0	\$ (87)	\$ 0	\$ 0	\$ 0	\$ 0
	3920600 Total		\$ (1,264)	\$ (21)	\$ (350)	\$ (90)	\$ (142)	\$ (545)	\$ (69)	\$ (43)	\$ (4)



Depreciation Reserve (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PP	Utah	Idaho	Wy-UP	FERC
1080000	3920900	TRAILERS	\$ (96)	\$ (96)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920900	TRAILERS	\$ (251)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (251)	\$ 0	\$ 0
1080000	3920900	TRAILERS	\$ (585)	\$ 0	\$ (585)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920900	TRAILERS	\$ (43)	\$ (1)	\$ (11)	\$ (3)	\$ (6)	\$ (17)	\$ (3)	\$ (2)	\$ (0)
1080000	3920900	TRAILERS	\$ (556)	\$ (10)	\$ (151)	\$ (44)	\$ (70)	\$ (224)	\$ (34)	\$ (21)	\$ (2)
1080000	3920900	TRAILERS	\$ (222)	\$ (6)	\$ (63)	\$ (17)	\$ (25)	\$ (91)	\$ (13)	\$ (7)	\$ (1)
1080000	3920900	TRAILERS	\$ (41)	\$ (1)	\$ (11)	\$ (3)	\$ (5)	\$ (16)	\$ (2)	\$ (2)	\$ (0)
1080000	3920900	TRAILERS	\$ (2)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (1,268)	\$ 0	\$ (0)	\$ (0)
1080000	3920900	TRAILERS	\$ (118)	\$ 0	\$ 0	\$ (118)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920900	TRAILERS	\$ (635)	\$ 0	\$ 0	\$ 0	\$ (535)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920900	TRAILERS	\$ (99)	\$ (99)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (99)	\$ (3)
1080000	3920900	TRAILERS	\$ (3,818)	\$ (1,114)	\$ (823)	\$ (1,866)	\$ (642)	\$ (1,617)	\$ (303)	\$ (130)	\$ (3)
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	\$ (16)	\$ (16)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	\$ (12)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (12)	\$ 0	\$ 0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	\$ (65)	\$ 0	\$ (65)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	\$ (96)	\$ (2)	\$ (26)	\$ (8)	\$ (12)	\$ (39)	\$ (6)	\$ (4)	\$ (0)
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	\$ (11)	\$ (0)	\$ (3)	\$ (1)	\$ (1)	\$ (5)	\$ (1)	\$ (0)	\$ (0)
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	\$ (46)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (46)	\$ 0	\$ 0	\$ 0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	\$ (10)	\$ 0	\$ 0	\$ (10)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	\$ (28)	\$ 0	\$ 0	\$ 0	\$ (28)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	\$ (3)	\$ (3)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (3)	\$ 0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	\$ (287)	\$ (18)	\$ (94)	\$ (19)	\$ (41)	\$ (89)	\$ (19)	\$ (7)	\$ (0)
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	\$ (108)	\$ 0	\$ (108)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	\$ (146)	\$ (3)	\$ (40)	\$ (12)	\$ (18)	\$ (59)	\$ (9)	\$ (6)	\$ (1)
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	\$ (127)	\$ (3)	\$ (36)	\$ (10)	\$ (14)	\$ (52)	\$ (7)	\$ (4)	\$ (0)
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	\$ (411)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (411)	\$ 0	\$ 0	\$ 0
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	\$ (70)	\$ 0	\$ 0	\$ (70)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	\$ (30)	\$ (30)	\$ 0	\$ 0	\$ (30)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	\$ (892)	\$ (6)	\$ (184)	\$ (92)	\$ (62)	\$ (521)	\$ (16)	\$ (9)	\$ (1)
1080000	3923000	TRANSPORTATION EQUIPMENT	\$ (219)	\$ (7)	\$ (60)	\$ (22)	\$ (32)	\$ (114)	\$ (16)	\$ (9)	\$ (1)
1080000	3923000	TRANSPORTATION EQUIPMENT	\$ (219)	\$ (7)	\$ (60)	\$ (22)	\$ (32)	\$ (114)	\$ (16)	\$ (9)	\$ (1)
1080000	3930000	STORES EQUIPMENT	\$ (102)	\$ (102)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3930000	STORES EQUIPMENT	\$ (287)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (287)	\$ 0	\$ 0
1080000	3930000	STORES EQUIPMENT	\$ (840)	\$ 0	\$ (840)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3930000	STORES EQUIPMENT	\$ (1,579)	\$ (29)	\$ (429)	\$ (125)	\$ (198)	\$ (636)	\$ (97)	\$ (60)	\$ (6)
1080000	3930000	STORES EQUIPMENT	\$ (306)	\$ (8)	\$ (87)	\$ (24)	\$ (35)	\$ (125)	\$ (18)	\$ (9)	\$ (1)
1080000	3930000	STORES EQUIPMENT	\$ (11)	\$ (0)	\$ (3)	\$ (1)	\$ (1)	\$ (5)	\$ (1)	\$ (0)	\$ (0)
1080000	3930000	STORES EQUIPMENT	\$ (1,524)	\$ (11)	\$ 0	\$ 0	\$ 0	\$ (1,524)	\$ 0	\$ 0	\$ 0
1080000	3930000	STORES EQUIPMENT	\$ (179)	\$ 0	\$ 0	\$ (179)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3930000	STORES EQUIPMENT	\$ (429)	\$ 0	\$ 0	\$ 0	\$ (429)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3930000	STORES EQUIPMENT	\$ (197)	\$ (197)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (197)	\$ 0
1080000	3930000	STORES EQUIPMENT	\$ (5,455)	\$ (1,359)	\$ (1,359)	\$ (328)	\$ (663)	\$ (2,290)	\$ (402)	\$ (267)	\$ (7)
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	\$ (320)	\$ (320)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	\$ (520)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (520)	\$ 0	\$ 0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	\$ (3,718)	\$ 0	\$ (3,718)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	\$ (4)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	\$ (12,176)	\$ (222)	\$ (3,310)	\$ (963)	\$ (1,524)	\$ (4,906)	\$ (745)	\$ (461)	\$ (45)
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	\$ (1,802)	\$ (45)	\$ (514)	\$ (139)	\$ (204)	\$ (735)	\$ (105)	\$ (56)	\$ (5)
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	\$ (899)	\$ (17)	\$ (251)	\$ (73)	\$ (114)	\$ (354)	\$ (52)	\$ (35)	\$ (3)



Depreciation Reserve (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	"TLS. SHOP. GAR EQUIPMENT"	SSGCT	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	"TLS. SHOP. GAR EQUIPMENT"	UT	\$ (4,874)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (4,874)	\$ (0)	\$ (0)	\$ (0)
1080000	"TLS. SHOP. GAR EQUIPMENT"	WA	\$ (1,091)	\$ (0)	\$ (1,091)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	"TLS. SHOP. GAR EQUIPMENT"	WYP	\$ (1,451)	\$ (0)	\$ (0)	\$ (1,451)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	"TLS. SHOP. GAR EQUIPMENT"	WYU	\$ (365)	\$ (0)	\$ (0)	\$ (0)	\$ (365)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3940000 Total		\$ (27,221)	\$ (603)	\$ (7,794)	\$ (2,267)	\$ (3,295)	\$ (10,870)	\$ (1,423)	\$ (917)	\$ (52)
1080000	LABORATORY EQUIPMENT	CA	\$ (211)	\$ (211)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	LABORATORY EQUIPMENT	IDU	\$ (640)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (640)	\$ (0)	\$ (0)
1080000	LABORATORY EQUIPMENT	OR	\$ (5,553)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	LABORATORY EQUIPMENT	SE	\$ (38)	\$ (1)	\$ (10)	\$ (3)	\$ (5)	\$ (15)	\$ (2)	\$ (2)	\$ (0)
1080000	LABORATORY EQUIPMENT	SG	\$ (3,017)	\$ (55)	\$ (820)	\$ (239)	\$ (378)	\$ (1,215)	\$ (185)	\$ (114)	\$ (11)
1080000	LABORATORY EQUIPMENT	SO	\$ (2,695)	\$ (67)	\$ (769)	\$ (209)	\$ (306)	\$ (1,099)	\$ (157)	\$ (63)	\$ (7)
1080000	LABORATORY EQUIPMENT	SSGCH	\$ (55)	\$ (1)	\$ (15)	\$ (4)	\$ (7)	\$ (22)	\$ (3)	\$ (2)	\$ (0)
1080000	LABORATORY EQUIPMENT	UT	\$ (4,280)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (4,280)	\$ (0)	\$ (0)	\$ (0)
1080000	LABORATORY EQUIPMENT	WA	\$ (1,244)	\$ (0)	\$ (0)	\$ (1,244)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	LABORATORY EQUIPMENT	WYP	\$ (2,061)	\$ (0)	\$ (0)	\$ (0)	\$ (2,061)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	LABORATORY EQUIPMENT	WYU	\$ (513)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3950000 Total		\$ (20,207)	\$ (335)	\$ (7,167)	\$ (1,698)	\$ (2,756)	\$ (6,631)	\$ (887)	\$ (715)	\$ (18)
1080000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	\$ (610)	\$ (610)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	\$ (819)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (819)	\$ (0)	\$ (0)
1080000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	\$ (2,513)	\$ (0)	\$ (2,513)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	\$ (278)	\$ (6)	\$ (76)	\$ (22)	\$ (35)	\$ (112)	\$ (17)	\$ (11)	\$ (1)
1080000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	\$ (47)	\$ (1)	\$ (13)	\$ (4)	\$ (5)	\$ (19)	\$ (3)	\$ (1)	\$ (0)
1080000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	\$ (1,957)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1,957)	\$ (0)	\$ (0)	\$ (0)
1080000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	\$ (835)	\$ (0)	\$ (0)	\$ (835)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	\$ (765)	\$ (0)	\$ (0)	\$ (0)	\$ (765)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	\$ (139)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3960300 Total		\$ (7,963)	\$ (616)	\$ (2,602)	\$ (861)	\$ (805)	\$ (2,088)	\$ (839)	\$ (151)	\$ (1)
1080000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$ (51)	\$ (51)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	\$ (48)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (48)	\$ (0)	\$ (0)
1080000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	\$ (271)	\$ (0)	\$ (271)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	\$ (44)	\$ (1)	\$ (12)	\$ (3)	\$ (5)	\$ (18)	\$ (3)	\$ (1)	\$ (0)
1080000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	\$ (932)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (932)	\$ (0)	\$ (0)	\$ (0)
1080000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	\$ (57)	\$ (0)	\$ (0)	\$ (0)	\$ (57)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	\$ (63)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3960700 Total		\$ (1,465)	\$ (52)	\$ (283)	\$ (3)	\$ (62)	\$ (950)	\$ (51)	\$ (64)	\$ (0)
1080000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	\$ (214)	\$ (214)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	\$ (347)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (347)	\$ (0)	\$ (0)
1080000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	\$ (1,825)	\$ (0)	\$ (1,825)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	\$ (327)	\$ (6)	\$ (89)	\$ (26)	\$ (41)	\$ (132)	\$ (20)	\$ (12)	\$ (1)
1080000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	\$ (54)	\$ (1)	\$ (15)	\$ (4)	\$ (6)	\$ (22)	\$ (3)	\$ (2)	\$ (0)
1080000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SSGCH	\$ (29)	\$ (1)	\$ (6)	\$ (2)	\$ (4)	\$ (12)	\$ (2)	\$ (1)	\$ (0)
1080000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	\$ (2,699)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (2,699)	\$ (0)	\$ (0)	\$ (0)
1080000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	\$ (554)	\$ (0)	\$ (0)	\$ (554)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	\$ (453)	\$ (0)	\$ (0)	\$ (0)	\$ (453)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	\$ (155)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3960800 Total		\$ (6,657)	\$ (221)	\$ (1,938)	\$ (586)	\$ (504)	\$ (2,864)	\$ (372)	\$ (170)	\$ (1)
1080000	CRANES	OR	\$ (54)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	CRANES	SG	\$ (833)	\$ (15)	\$ (226)	\$ (66)	\$ (104)	\$ (336)	\$ (51)	\$ (32)	\$ (3)
1080000	CRANES	SO	\$ (25)	\$ (1)	\$ (7)	\$ (2)	\$ (3)	\$ (10)	\$ (1)	\$ (1)	\$ (0)



Depreciation Reserve (Actuals)

Balance as of June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3961000	SSGCH	\$ (110)	\$ (2)	\$ (31)	\$ (9)	\$ (14)	\$ (43)	\$ (6)	\$ (4)	\$ (0)
1080000	3961000	UT	\$ (21)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (21)	\$ (0)	\$ (0)	\$ (0)
	3961000 Total		\$ (1,042)	\$ (18)	\$ (318)	\$ (77)	\$ (121)	\$ (410)	\$ (59)	\$ (37)	\$ (3)
1080000	3961100	SE	\$ (20)	\$ (0)	\$ (5)	\$ (1)	\$ (3)	\$ (8)	\$ (1)	\$ (1)	\$ (0)
1080000	3961100	SG	\$ (5,041)	\$ (92)	\$ (1,370)	\$ (399)	\$ (631)	\$ (2,031)	\$ (309)	\$ (191)	\$ (18)
1080000	3961100	SO	\$ (530)	\$ (13)	\$ (151)	\$ (41)	\$ (60)	\$ (216)	\$ (31)	\$ (16)	\$ (1)
1080000	3961100	SSGCH	\$ (225)	\$ (4)	\$ (63)	\$ (18)	\$ (29)	\$ (89)	\$ (13)	\$ (9)	\$ (1)
1080000	3961100	UT	\$ (275)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (275)	\$ (0)	\$ (0)	\$ (0)
1080000	3961100	WYP	\$ (28)	\$ (0)	\$ (0)	\$ (0)	\$ (28)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3961100 Total		\$ (6,119)	\$ (110)	\$ (1,589)	\$ (459)	\$ (751)	\$ (2,619)	\$ (354)	\$ (217)	\$ (21)
1080000	3961200	CA	\$ (371)	\$ (371)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961200	IDU	\$ (342)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (342)	\$ (0)	\$ (0)
1080000	3961200	OR	\$ (1,984)	\$ (0)	\$ (1,984)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961200	SG	\$ (55)	\$ (1)	\$ (15)	\$ (4)	\$ (7)	\$ (22)	\$ (3)	\$ (2)	\$ (0)
1080000	3961200	SO	\$ (162)	\$ (4)	\$ (46)	\$ (13)	\$ (18)	\$ (66)	\$ (9)	\$ (5)	\$ (0)
1080000	3961200	UT	\$ (3,306)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (3,306)	\$ (0)	\$ (0)	\$ (0)
1080000	3961200	WA	\$ (650)	\$ (0)	\$ (0)	\$ (650)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961200	WYP	\$ (684)	\$ (0)	\$ (0)	\$ (0)	\$ (684)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961200	WYU	\$ (121)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (121)	\$ (0)
	3961200 Total		\$ (7,875)	\$ (376)	\$ (2,045)	\$ (667)	\$ (710)	\$ (3,394)	\$ (355)	\$ (128)	\$ (1)
1080000	3961300	CA	\$ (141)	\$ (141)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961300	IDU	\$ (168)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (168)	\$ (0)	\$ (0)
1080000	3961300	OR	\$ (376)	\$ (0)	\$ (376)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961300	SE	\$ (25)	\$ (0)	\$ (7)	\$ (2)	\$ (4)	\$ (10)	\$ (0)	\$ (1)	\$ (0)
1080000	3961300	SG	\$ (1,451)	\$ (26)	\$ (394)	\$ (115)	\$ (182)	\$ (585)	\$ (89)	\$ (55)	\$ (5)
1080000	3961300	SO	\$ (50)	\$ (1)	\$ (14)	\$ (4)	\$ (6)	\$ (20)	\$ (3)	\$ (2)	\$ (0)
1080000	3961300	UT	\$ (222)	\$ (4)	\$ (62)	\$ (18)	\$ (28)	\$ (87)	\$ (13)	\$ (9)	\$ (1)
1080000	3961300	WYP	\$ (197)	\$ (0)	\$ (0)	\$ (197)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961300	WYU	\$ (182)	\$ (0)	\$ (0)	\$ (0)	\$ (182)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3961300 Total		\$ (3,851)	\$ (173)	\$ (853)	\$ (335)	\$ (401)	\$ (1,614)	\$ (274)	\$ (195)	\$ (6)
1080000	3970000	CA	\$ (1,078)	\$ (1,078)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3970000	CN	\$ (1,157)	\$ (30)	\$ (375)	\$ (83)	\$ (79)	\$ (532)	\$ (47)	\$ (10)	\$ (0)
1080000	3970000	IDU	\$ (2,892)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (2,892)	\$ (0)	\$ (0)
1080000	3970000	OR	\$ (14,821)	\$ (0)	\$ (14,821)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3970000	SE	\$ (15)	\$ (0)	\$ (4)	\$ (1)	\$ (2)	\$ (6)	\$ (1)	\$ (1)	\$ (0)
1080000	3970000	SG	\$ (28,215)	\$ (514)	\$ (7,669)	\$ (2,231)	\$ (3,532)	\$ (11,368)	\$ (1,727)	\$ (1,069)	\$ (104)
1080000	3970000	SO	\$ (13,471)	\$ (334)	\$ (3,842)	\$ (1,042)	\$ (1,528)	\$ (5,492)	\$ (782)	\$ (416)	\$ (34)
1080000	3970000	SSGCH	\$ (683)	\$ (13)	\$ (191)	\$ (55)	\$ (87)	\$ (269)	\$ (40)	\$ (26)	\$ (2)
1080000	3970000	UT	\$ (3)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3970000	WYP	\$ (8,727)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (8,727)	\$ (0)	\$ (0)	\$ (0)
1080000	3970000	WA	\$ (3,778)	\$ (0)	\$ (0)	\$ (3,778)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3970000	WYU	\$ (4,922)	\$ (0)	\$ (0)	\$ (0)	\$ (4,922)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3970000 Total		\$ (80,633)	\$ (1,970)	\$ (26,903)	\$ (7,191)	\$ (10,150)	\$ (26,396)	\$ (5,490)	\$ (2,392)	\$ (140)
1080000	3972000	CA	\$ (5)	\$ (5)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3972000	IDU	\$ (61)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (61)	\$ (0)	\$ (0)
1080000	3972000	OR	\$ (1,438)	\$ (0)	\$ (1,438)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3972000	SE	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)



Depreciation Reserve (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (286)	\$ (6)	\$ (78)	\$ (23)	\$ (36)	\$ (115)	\$ (18)	\$ (11)	\$ (1)
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (921)	\$ (23)	\$ (263)	\$ (71)	\$ (104)	\$ (376)	\$ (54)	\$ (28)	\$ (2)
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (8)	\$ (0)	\$ (2)	\$ (1)	\$ (1)	\$ (3)	\$ (0)	\$ (0)	\$ (0)
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (793)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (793)	\$ (0)	\$ (0)	\$ (0)
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (184)	\$ (0)	\$ (0)	\$ (184)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (110)	\$ (0)	\$ (0)	\$ (0)	\$ (110)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (18)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
3972000 Total			\$ (3,844)	\$ (33)	\$ (1,781)	\$ (278)	\$ (251)	\$ (1,287)	\$ (152)	\$ (58)	\$ (3)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (9)	\$ (9)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (64)	\$ (2)	\$ (27)	\$ (6)	\$ (6)	\$ (39)	\$ (3)	\$ (1)	\$ (0)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (25)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (25)	\$ (0)	\$ (0)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (218)	\$ (0)	\$ (218)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (476)	\$ (9)	\$ (129)	\$ (123)	\$ (60)	\$ (192)	\$ (29)	\$ (18)	\$ (2)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (1,590)	\$ (39)	\$ (454)	\$ (128)	\$ (180)	\$ (648)	\$ (92)	\$ (49)	\$ (4)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (146)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (146)	\$ (0)	\$ (0)	\$ (0)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (44)	\$ (0)	\$ (0)	\$ (44)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (66)	\$ (0)	\$ (0)	\$ (0)	\$ (66)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (11)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
3980000 Total			\$ (2,669)	\$ (59)	\$ (828)	\$ (211)	\$ (311)	\$ (1,025)	\$ (150)	\$ (79)	\$ (6)
1080000	3991500	COAL MINE ASSET RETIREMENT OBLIGATIONS	\$ (79)	\$ (1)	\$ (20)	\$ (6)	\$ (11)	\$ (32)	\$ (5)	\$ (3)	\$ (0)
3991500 Total			\$ (79)	\$ (1)	\$ (20)	\$ (6)	\$ (11)	\$ (32)	\$ (5)	\$ (3)	\$ (0)
1080000	3992200	LAND RIGHTS	\$ (29,355)	\$ (493)	\$ (7,563)	\$ (2,195)	\$ (4,128)	\$ (11,725)	\$ (1,846)	\$ (1,289)	\$ (116)
3992200 Total			\$ (29,355)	\$ (493)	\$ (7,563)	\$ (2,195)	\$ (4,128)	\$ (11,725)	\$ (1,846)	\$ (1,289)	\$ (116)
1080000	3993000	*ENGINEERING SUPP-OFF WORK(SECY.MAP.DRAF	\$ (27,085)	\$ (455)	\$ (6,978)	\$ (2,025)	\$ (3,809)	\$ (10,819)	\$ (1,703)	\$ (1,190)	\$ (107)
3993000 Total			\$ (27,085)	\$ (455)	\$ (6,978)	\$ (2,025)	\$ (3,809)	\$ (10,819)	\$ (1,703)	\$ (1,190)	\$ (107)
1080000	3994100	SURFACE - PLANT EQUIPMENT	\$ (7,864)	\$ (132)	\$ (2,026)	\$ (588)	\$ (1,106)	\$ (3,141)	\$ (494)	\$ (345)	\$ (31)
3994100 Total			\$ (7,864)	\$ (132)	\$ (2,026)	\$ (588)	\$ (1,106)	\$ (3,141)	\$ (494)	\$ (345)	\$ (31)
1080000	3994400	SURFACE - ELECTRIC POWER FACILITIES	\$ (380)	\$ (6)	\$ (98)	\$ (28)	\$ (53)	\$ (152)	\$ (24)	\$ (17)	\$ (2)
3994400 Total			\$ (380)	\$ (6)	\$ (98)	\$ (28)	\$ (53)	\$ (152)	\$ (24)	\$ (17)	\$ (2)
1080000	3994500	UNDERGROUND - COAL MINE EQUIPMENT	\$ (38,826)	\$ (652)	\$ (10,003)	\$ (2,903)	\$ (5,460)	\$ (15,508)	\$ (2,441)	\$ (1,705)	\$ (154)
3994500 Total			\$ (38,826)	\$ (652)	\$ (10,003)	\$ (2,903)	\$ (5,460)	\$ (15,508)	\$ (2,441)	\$ (1,705)	\$ (154)
1080000	3994600	LONGWALL SHIELDS	\$ (12,380)	\$ (208)	\$ (3,189)	\$ (926)	\$ (1,741)	\$ (4,945)	\$ (778)	\$ (544)	\$ (49)
3994600 Total			\$ (12,380)	\$ (208)	\$ (3,189)	\$ (926)	\$ (1,741)	\$ (4,945)	\$ (778)	\$ (544)	\$ (49)
1080000	3994700	LONGWALL EQUIPMENT	\$ (6,525)	\$ (110)	\$ (1,681)	\$ (488)	\$ (918)	\$ (2,606)	\$ (410)	\$ (287)	\$ (26)
3994700 Total			\$ (6,525)	\$ (110)	\$ (1,681)	\$ (488)	\$ (918)	\$ (2,606)	\$ (410)	\$ (287)	\$ (26)
1080000	3994800	MAINLINE EXTENSION	\$ (7,694)	\$ (129)	\$ (1,982)	\$ (575)	\$ (1,082)	\$ (3,073)	\$ (484)	\$ (338)	\$ (31)
3994800 Total			\$ (7,694)	\$ (129)	\$ (1,982)	\$ (575)	\$ (1,082)	\$ (3,073)	\$ (484)	\$ (338)	\$ (31)
1080000	3994900	SECTION EXTENSION	\$ (2,189)	\$ (37)	\$ (564)	\$ (164)	\$ (308)	\$ (874)	\$ (138)	\$ (96)	\$ (9)
3994900 Total			\$ (2,189)	\$ (37)	\$ (564)	\$ (164)	\$ (308)	\$ (874)	\$ (138)	\$ (96)	\$ (9)
1080000	3995100	VEHICLES	\$ (413)	\$ (7)	\$ (106)	\$ (31)	\$ (58)	\$ (165)	\$ (26)	\$ (18)	\$ (2)
3995100 Total			\$ (413)	\$ (7)	\$ (106)	\$ (31)	\$ (58)	\$ (165)	\$ (26)	\$ (18)	\$ (2)
1080000	3995200	HEAVY CONSTRUCTION EQUIPMENT	\$ (2,220)	\$ (37)	\$ (572)	\$ (166)	\$ (312)	\$ (887)	\$ (140)	\$ (98)	\$ (9)
3995200 Total			\$ (2,220)	\$ (37)	\$ (572)	\$ (166)	\$ (312)	\$ (887)	\$ (140)	\$ (98)	\$ (9)
1080000	3996000	MISCELLANEOUS GENERAL EQUIPMENT	\$ (1,012)	\$ (17)	\$ (261)	\$ (76)	\$ (142)	\$ (404)	\$ (64)	\$ (44)	\$ (4)
3996000 Total			\$ (1,012)	\$ (17)	\$ (261)	\$ (76)	\$ (142)	\$ (404)	\$ (64)	\$ (44)	\$ (4)
1080000	3996100	COMPUTERS - MAINFRAME	\$ (401)	\$ (7)	\$ (103)	\$ (30)	\$ (56)	\$ (160)	\$ (25)	\$ (18)	\$ (2)
3996100 Total			\$ (401)	\$ (7)	\$ (103)	\$ (30)	\$ (56)	\$ (160)	\$ (25)	\$ (18)	\$ (2)
1080000	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	\$ (25,667)	\$ (431)	\$ (6,613)	\$ (1,919)	\$ (3,609)	\$ (10,252)	\$ (1,614)	\$ (1,127)	\$ (102)



Depreciation Reserve (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC
1085000	3997000 Total		\$ (25,667)	\$ (431)	\$ (6,613)	\$ (1,919)	\$ (3,609)	\$ (10,252)	\$ (1,614)	\$ (1,127)	\$ (102)
1085000	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	\$ (14,221)	\$ (259)	\$ (3,865)	\$ (1,125)	\$ (1,780)	\$ (5,730)	\$ (871)	\$ (539)	\$ (52)
1085000	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	\$ 5,092	\$ 93	\$ 1,384	\$ 403	\$ 637	\$ 2,052	\$ 312	\$ 193	\$ 19
	145135 Total		\$ (9,129)	\$ (166)	\$ (2,481)	\$ (722)	\$ (1,143)	\$ (3,678)	\$ (559)	\$ (346)	\$ (33)
	Grand Total		\$ (6,268,944)	\$ (169,581)	\$ (1,871,781)	\$ (509,665)	\$ (718,944)	\$ (2,406,860)	\$ (377,530)	\$ (199,102)	\$ (15,482)

B18. AMORTIZATION
RESERVE



Amortization Reserve (Actuals)

Balance as of June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1110000	3020000	FRANCHISES AND CONSENTS	IDU	\$ (711)	\$0	\$0	\$0	\$0	\$0	\$ (711)	\$0	\$0
1110000	3020000	FRANCHISES AND CONSENTS	SG	\$ (779)	\$ (14)	\$ (212)	\$ (62)	\$ (97)	\$ (314)	\$ (48)	\$ (29)	\$ (3)
1110000	3020000	FRANCHISES AND CONSENTS	SG-P	\$ (11,431)	\$ (208)	\$ (3,105)	\$ (903)	\$ (1,430)	\$ (4,610)	\$ (699)	\$ (433)	\$ (42)
1110000	3020000	FRANCHISES AND CONSENTS	SG-U	\$ (2,954)	\$ (54)	\$ (802)	\$ (233)	\$ (370)	\$ (1,191)	\$ (181)	\$ (112)	\$ (11)
1110000	3020000 Total			\$ (15,875)	\$ (276)	\$ (4,119)	\$ (1,198)	\$ (1,897)	\$ (6,115)	\$ (1,638)	\$ (574)	\$ (56)
1110000	3031040	INTANGIBLE PLANT	OR	\$ (12)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	3031040	INTANGIBLE PLANT	SG	\$ (4,549)	\$ (83)	\$ (1,236)	\$ (359)	\$ (569)	\$ (1,834)	\$ (278)	\$ (172)	\$ (17)
1110000	3031040 Total			\$ (4,561)	\$ (83)	\$ (1,248)	\$ (359)	\$ (569)	\$ (1,834)	\$ (278)	\$ (172)	\$ (17)
1110000	3031050	REGIONAL CONST MGMT SYS	SO	\$ (9,988)	\$ (248)	\$ (2,848)	\$ (772)	\$ (1,133)	\$ (4,074)	\$ (580)	\$ (308)	\$ (25)
1110000	3031050 Total			\$ (9,988)	\$ (248)	\$ (2,848)	\$ (772)	\$ (1,133)	\$ (4,074)	\$ (580)	\$ (308)	\$ (25)
1110000	3031080	FUEL MGMT SYSTEM	SO	\$ (3,253)	\$ (81)	\$ (927)	\$ (252)	\$ (369)	\$ (1,327)	\$ (189)	\$ (100)	\$ (8)
1110000	3031080 Total			\$ (3,253)	\$ (81)	\$ (927)	\$ (252)	\$ (369)	\$ (1,327)	\$ (189)	\$ (100)	\$ (8)
1110000	3031230	AUTOMATE POLE CARD SYSTEM	SO	\$ (4,410)	\$ (109)	\$ (1,257)	\$ (341)	\$ (500)	\$ (1,799)	\$ (256)	\$ (136)	\$ (11)
1110000	3031230 Total			\$ (4,410)	\$ (109)	\$ (1,257)	\$ (341)	\$ (500)	\$ (1,799)	\$ (256)	\$ (136)	\$ (11)
1110000	3031470	RILDA CANYON ROAD IMPROVEMENTS	SE	\$ (967)	\$ (16)	\$ (249)	\$ (72)	\$ (136)	\$ (386)	\$ (61)	\$ (42)	\$ (4)
1110000	3031470 Total			\$ (967)	\$ (16)	\$ (249)	\$ (72)	\$ (136)	\$ (386)	\$ (61)	\$ (42)	\$ (4)
1110000	3031680	DISTRIBUTION AUTOMATION PILOT	SO	\$ (10,591)	\$ (263)	\$ (3,020)	\$ (819)	\$ (1,201)	\$ (4,320)	\$ (615)	\$ (327)	\$ (27)
1110000	3031680 Total			\$ (10,591)	\$ (263)	\$ (3,020)	\$ (819)	\$ (1,201)	\$ (4,320)	\$ (615)	\$ (327)	\$ (27)
1110000	3031760	RECORD CENTER MGMT SOFTWARE	SO	\$ (224)	\$ (6)	\$ (64)	\$ (17)	\$ (25)	\$ (91)	\$ (13)	\$ (7)	\$ (1)
1110000	3031760 Total			\$ (224)	\$ (6)	\$ (64)	\$ (17)	\$ (25)	\$ (91)	\$ (13)	\$ (7)	\$ (1)
1110000	3031780	OUTAGE REPORTING SYSTEM	SO	\$ (3,498)	\$ (87)	\$ (997)	\$ (271)	\$ (397)	\$ (1,427)	\$ (203)	\$ (108)	\$ (9)
1110000	3031780 Total			\$ (3,498)	\$ (87)	\$ (997)	\$ (271)	\$ (397)	\$ (1,427)	\$ (203)	\$ (108)	\$ (9)
1110000	3031830	CUSTOMER SERVICE SYSTEM	CN	\$ (79,915)	\$ (2,093)	\$ (25,910)	\$ (5,748)	\$ (5,424)	\$ (36,772)	\$ (3,252)	\$ (715)	\$0
1110000	3031830 Total			\$ (79,915)	\$ (2,093)	\$ (25,910)	\$ (5,748)	\$ (5,424)	\$ (36,772)	\$ (3,252)	\$ (715)	\$0
1110000	3032040	SAP	SO	\$ (105,077)	\$ (2,607)	\$ (29,959)	\$ (8,126)	\$ (11,916)	\$ (42,863)	\$ (6,101)	\$ (3,242)	\$ (263)
1110000	3032040 Total			\$ (105,077)	\$ (2,607)	\$ (29,959)	\$ (8,126)	\$ (11,916)	\$ (42,863)	\$ (6,101)	\$ (3,242)	\$ (263)
1110000	3032090	ENERGY COMMODITY SYS SOFTWARE	SO	\$ (9,807)	\$ (243)	\$ (2,796)	\$ (758)	\$ (1,112)	\$ (4,000)	\$ (569)	\$ (303)	\$ (25)
1110000	3032090 Total			\$ (9,807)	\$ (243)	\$ (2,796)	\$ (758)	\$ (1,112)	\$ (4,000)	\$ (569)	\$ (303)	\$ (25)
1110000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	\$ (1,414)	\$ (35)	\$ (403)	\$ (109)	\$ (160)	\$ (577)	\$ (82)	\$ (44)	\$ (4)
1110000	3032220 Total			\$ (1,414)	\$ (35)	\$ (403)	\$ (109)	\$ (160)	\$ (577)	\$ (82)	\$ (44)	\$ (4)
1110000	3032260	DWHS - DATA WAREHOUSE	SO	\$ (1,158)	\$ (29)	\$ (330)	\$ (90)	\$ (131)	\$ (472)	\$ (67)	\$ (36)	\$ (3)
1110000	3032260 Total			\$ (1,158)	\$ (29)	\$ (330)	\$ (90)	\$ (131)	\$ (472)	\$ (67)	\$ (36)	\$ (3)
1110000	3032270	ENTERPRISE DATA WAREHOUSE	SO	\$ (4,415)	\$ (110)	\$ (1,259)	\$ (341)	\$ (501)	\$ (1,801)	\$ (256)	\$ (136)	\$ (11)
1110000	3032270 Total			\$ (4,415)	\$ (110)	\$ (1,259)	\$ (341)	\$ (501)	\$ (1,801)	\$ (256)	\$ (136)	\$ (11)
1110000	3032310	COMMON WORKSTATION & LOGIN APP	SO	\$ (1,633)	\$ (41)	\$ (466)	\$ (126)	\$ (185)	\$ (666)	\$ (95)	\$ (50)	\$ (4)
1110000	3032310 Total			\$ (1,633)	\$ (41)	\$ (466)	\$ (126)	\$ (185)	\$ (666)	\$ (95)	\$ (50)	\$ (4)
1110000	3032320	ELECTRONIC TAGGING OUTAGE MANAGEMENT SYSTEM	SO	\$ (1,352)	\$ (34)	\$ (386)	\$ (105)	\$ (153)	\$ (552)	\$ (79)	\$ (42)	\$ (3)
1110000	3032320 Total			\$ (1,352)	\$ (34)	\$ (386)	\$ (105)	\$ (153)	\$ (552)	\$ (79)	\$ (42)	\$ (3)
1110000	3032330	FIELDNET PRO METER READING SYST - HRP REP	SO	\$ (2,785)	\$ (69)	\$ (794)	\$ (215)	\$ (316)	\$ (1,136)	\$ (162)	\$ (86)	\$ (7)
1110000	3032330 Total			\$ (2,785)	\$ (69)	\$ (794)	\$ (215)	\$ (316)	\$ (1,136)	\$ (162)	\$ (86)	\$ (7)
1110000	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	\$ (1,503)	\$ (37)	\$ (429)	\$ (116)	\$ (170)	\$ (613)	\$ (87)	\$ (46)	\$ (4)
1110000	3032340 Total			\$ (1,503)	\$ (37)	\$ (429)	\$ (116)	\$ (170)	\$ (613)	\$ (87)	\$ (46)	\$ (4)
1110000	3032360	2002 GRID NET POWER COST MODELING	SO	\$ (8,234)	\$ (204)	\$ (2,348)	\$ (637)	\$ (934)	\$ (3,359)	\$ (478)	\$ (254)	\$ (21)
1110000	3032360 Total			\$ (8,234)	\$ (204)	\$ (2,348)	\$ (637)	\$ (934)	\$ (3,359)	\$ (478)	\$ (254)	\$ (21)
1110000	3032390	INTEGRATED COST MGT STRUCTURE	SO	\$ (1,603)	\$ (40)	\$ (457)	\$ (124)	\$ (182)	\$ (654)	\$ (93)	\$ (49)	\$ (4)
1110000	3032390 Total			\$ (1,603)	\$ (40)	\$ (457)	\$ (124)	\$ (182)	\$ (654)	\$ (93)	\$ (49)	\$ (4)
1110000	3032400	INCIDENT MANAGEMENT ANALYSIS PROGRAM	SO	\$ (5,033)	\$ (125)	\$ (1,435)	\$ (389)	\$ (571)	\$ (2,063)	\$ (292)	\$ (155)	\$ (13)
1110000	3032400 Total			\$ (5,033)	\$ (125)	\$ (1,435)	\$ (389)	\$ (571)	\$ (2,063)	\$ (292)	\$ (155)	\$ (13)
1110000	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	\$ (11,885)	\$ (295)	\$ (3,389)	\$ (919)	\$ (1,348)	\$ (4,848)	\$ (690)	\$ (367)	\$ (30)
1110000	3032450 Total			\$ (11,885)	\$ (295)	\$ (3,389)	\$ (919)	\$ (1,348)	\$ (4,848)	\$ (690)	\$ (367)	\$ (30)
1110000	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	\$ (1,981)	\$ (52)	\$ (642)	\$ (142)	\$ (134)	\$ (911)	\$ (81)	\$ (18)	\$0
1110000	3032480 Total			\$ (1,981)	\$ (52)	\$ (642)	\$ (142)	\$ (134)	\$ (911)	\$ (81)	\$ (18)	\$0



Amortization Reserve (Actuals)

Balance as of June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1110000	3032480 Total			\$ (1,981)	\$ (52)	\$ (642)	\$ (142)	\$ (134)	\$ (911)	\$ (81)	\$ (18)	\$ (0)
	3032510	OPERATIONS MAPPING SYSTEM	SO	\$ (10,271)	\$ (255)	\$ (2,928)	\$ (794)	\$ (1,165)	\$ (4,190)	\$ (596)	\$ (317)	\$ (26)
	3032510 Total			\$ (10,271)	\$ (255)	\$ (2,928)	\$ (794)	\$ (1,165)	\$ (4,190)	\$ (596)	\$ (317)	\$ (26)
1110000	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	\$ (1,486)	\$ (37)	\$ (424)	\$ (115)	\$ (168)	\$ (606)	\$ (86)	\$ (46)	\$ (4)
	3032530 Total			\$ (1,486)	\$ (37)	\$ (424)	\$ (115)	\$ (168)	\$ (606)	\$ (86)	\$ (46)	\$ (4)
1110000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	\$ (1,956)	\$ (49)	\$ (558)	\$ (151)	\$ (222)	\$ (798)	\$ (114)	\$ (60)	\$ (5)
	3032590 Total			\$ (1,956)	\$ (49)	\$ (558)	\$ (151)	\$ (222)	\$ (798)	\$ (114)	\$ (60)	\$ (5)
1110000	3032600	SINGLE PERSON SCHEDULING	SO	\$ (7,013)	\$ (174)	\$ (2,000)	\$ (542)	\$ (795)	\$ (2,861)	\$ (407)	\$ (216)	\$ (18)
	3032600 Total			\$ (7,013)	\$ (174)	\$ (2,000)	\$ (542)	\$ (795)	\$ (2,861)	\$ (407)	\$ (216)	\$ (18)
1110000	3032640	TIBCO SOFTWARE	SO	\$ (3,552)	\$ (88)	\$ (1,013)	\$ (275)	\$ (403)	\$ (1,449)	\$ (206)	\$ (110)	\$ (9)
	3032640 Total			\$ (3,552)	\$ (88)	\$ (1,013)	\$ (275)	\$ (403)	\$ (1,449)	\$ (206)	\$ (110)	\$ (9)
1110000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	\$ (1,556)	\$ (39)	\$ (444)	\$ (120)	\$ (176)	\$ (635)	\$ (90)	\$ (48)	\$ (4)
	3032670 Total			\$ (1,556)	\$ (39)	\$ (444)	\$ (120)	\$ (176)	\$ (635)	\$ (90)	\$ (48)	\$ (4)
1110000	3032680	TRANSMISSION WHOLESAL BILLING SYSTEM	SG	\$ (1,380)	\$ (25)	\$ (375)	\$ (109)	\$ (173)	\$ (557)	\$ (84)	\$ (52)	\$ (5)
	3032680 Total			\$ (1,380)	\$ (25)	\$ (375)	\$ (109)	\$ (173)	\$ (557)	\$ (84)	\$ (52)	\$ (5)
1110000	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	\$ (16)	\$ (0)	\$ (4)	\$ (1)	\$ (2)	\$ (7)	\$ (1)	\$ (1)	\$ (0)
	3032710 Total			\$ (16)	\$ (0)	\$ (4)	\$ (1)	\$ (2)	\$ (7)	\$ (1)	\$ (1)	\$ (0)
1110000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	\$ (8,609)	\$ (157)	\$ (2,339)	\$ (680)	\$ (1,077)	\$ (3,472)	\$ (527)	\$ (326)	\$ (32)
	3032730 Total			\$ (8,609)	\$ (157)	\$ (2,339)	\$ (680)	\$ (1,077)	\$ (3,472)	\$ (527)	\$ (326)	\$ (32)
1110000	3032740	GADSBY INTANGIBLE ASSETS	SG	\$ (1,044)	\$ (19)	\$ (284)	\$ (83)	\$ (131)	\$ (421)	\$ (64)	\$ (40)	\$ (4)
	3032740 Total			\$ (1,044)	\$ (19)	\$ (284)	\$ (83)	\$ (131)	\$ (421)	\$ (64)	\$ (40)	\$ (4)
1110000	3032750	EAGLE POINT HYDRO ASSETS	SG	\$ (1,147)	\$ (21)	\$ (312)	\$ (91)	\$ (144)	\$ (463)	\$ (70)	\$ (43)	\$ (4)
	3032750 Total			\$ (1,147)	\$ (21)	\$ (312)	\$ (91)	\$ (144)	\$ (463)	\$ (70)	\$ (43)	\$ (4)
1110000	3032760	SWIFT 2 IMPROVEMENTS	SG	\$ (3,203)	\$ (58)	\$ (870)	\$ (253)	\$ (401)	\$ (1,292)	\$ (196)	\$ (121)	\$ (12)
	3032760 Total			\$ (3,203)	\$ (58)	\$ (870)	\$ (253)	\$ (401)	\$ (1,292)	\$ (196)	\$ (121)	\$ (12)
1110000	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3032770 Total			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	3032780	BEAR RIVER SETTLEMENT AGREEMENT	SG	\$ (4)	\$ (0)	\$ (1)	\$ (0)	\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
	3032780 Total			\$ (4)	\$ (0)	\$ (1)	\$ (0)	\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
1110000	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	\$ (2,057)	\$ (51)	\$ (587)	\$ (159)	\$ (233)	\$ (839)	\$ (119)	\$ (63)	\$ (5)
	3032830 Total			\$ (2,057)	\$ (51)	\$ (587)	\$ (159)	\$ (233)	\$ (839)	\$ (119)	\$ (63)	\$ (5)
1110000	3032860	WEB SOFTWARE	SO	\$ (2,562)	\$ (64)	\$ (730)	\$ (198)	\$ (291)	\$ (1,045)	\$ (149)	\$ (79)	\$ (6)
	3032860 Total			\$ (2,562)	\$ (64)	\$ (730)	\$ (198)	\$ (291)	\$ (1,045)	\$ (149)	\$ (79)	\$ (6)
1110000	3032880	LINK RIVER DAM RIGHTS	SG	\$ (345)	\$ (6)	\$ (94)	\$ (27)	\$ (43)	\$ (139)	\$ (21)	\$ (13)	\$ (1)
	3032880 Total			\$ (345)	\$ (6)	\$ (94)	\$ (27)	\$ (43)	\$ (139)	\$ (21)	\$ (13)	\$ (1)
1110000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	\$ (39)	\$ (1)	\$ (10)	\$ (3)	\$ (5)	\$ (16)	\$ (2)	\$ (1)	\$ (0)
	3032900 Total			\$ (39)	\$ (1)	\$ (10)	\$ (3)	\$ (5)	\$ (16)	\$ (2)	\$ (1)	\$ (0)
1110000	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	\$ (2,030)	\$ (50)	\$ (579)	\$ (157)	\$ (230)	\$ (828)	\$ (118)	\$ (63)	\$ (5)
	3032990 Total			\$ (2,030)	\$ (50)	\$ (579)	\$ (157)	\$ (230)	\$ (828)	\$ (118)	\$ (63)	\$ (5)
1110000	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	\$ (326)	\$ (6)	\$ (89)	\$ (26)	\$ (41)	\$ (131)	\$ (20)	\$ (12)	\$ (1)
	3033090 Total			\$ (326)	\$ (6)	\$ (89)	\$ (26)	\$ (41)	\$ (131)	\$ (20)	\$ (12)	\$ (1)
1110000	3033120	RANGER EMS/SCADA SYSTEM	SO	\$ (8,509)	\$ (211)	\$ (2,426)	\$ (658)	\$ (965)	\$ (3,471)	\$ (494)	\$ (263)	\$ (21)
	3033120 Total			\$ (8,509)	\$ (211)	\$ (2,426)	\$ (658)	\$ (965)	\$ (3,471)	\$ (494)	\$ (263)	\$ (21)
1110000	3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	\$ (1,399)	\$ (35)	\$ (399)	\$ (108)	\$ (159)	\$ (571)	\$ (81)	\$ (43)	\$ (4)
	3033140 Total			\$ (1,399)	\$ (35)	\$ (399)	\$ (108)	\$ (159)	\$ (571)	\$ (81)	\$ (43)	\$ (4)
1110000	3033150	ROUTT CITY ROAD FOR HAYDEN HAULAGE	SG	\$ (728)	\$ (13)	\$ (198)	\$ (58)	\$ (91)	\$ (294)	\$ (45)	\$ (28)	\$ (3)
	3033150 Total			\$ (728)	\$ (13)	\$ (198)	\$ (58)	\$ (91)	\$ (294)	\$ (45)	\$ (28)	\$ (3)
1110000	3033170	GTX VERSION 7 SOFTWARE	CN	\$ (287)	\$ (8)	\$ (93)	\$ (21)	\$ (19)	\$ (132)	\$ (12)	\$ (3)	\$ (0)
	3033170 Total			\$ (287)	\$ (8)	\$ (93)	\$ (21)	\$ (19)	\$ (132)	\$ (12)	\$ (3)	\$ (0)
1110000	3033180	HPOV - HP Openview Software	SO	\$ (161)	\$ (4)	\$ (46)	\$ (12)	\$ (18)	\$ (66)	\$ (9)	\$ (5)	\$ (0)
	3033180 Total			\$ (161)	\$ (4)	\$ (46)	\$ (12)	\$ (18)	\$ (66)	\$ (9)	\$ (5)	\$ (0)



Amortization Reserve (Actuals)

Balance as of June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1110000	3033190	IRON METER READING SOFTWARE	CN	\$ (51)	\$ (1)	\$ (16)	\$ (4)	\$ (3)	\$ (23)	\$ (2)	\$ (0)	\$ (0)
	3033190 Total			\$ (51)	\$ (1)	\$ (16)	\$ (4)	\$ (3)	\$ (23)	\$ (2)	\$ (0)	\$ (0)
1110000	3034900	MISC - MISCELLANEOUS	CN	\$ (37)	\$ (1)	\$ (12)	\$ (3)	\$ (3)	\$ (17)	\$ (2)	\$ (0)	\$ (0)
1110000	3034900	MISC - MISCELLANEOUS	IDU	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)
1110000	3034900	MISC - MISCELLANEOUS	OR	\$ (809)	\$ (0)	\$ (809)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	3034900	MISC - MISCELLANEOUS	SE	\$ (12)	\$ (0)	\$ (3)	\$ (1)	\$ (2)	\$ (5)	\$ (1)	\$ (1)	\$ (0)
1110000	3034900	MISC - MISCELLANEOUS	SG	\$ (18,864)	\$ (344)	\$ (5,124)	\$ (1,491)	\$ (2,360)	\$ (7,608)	\$ (1,154)	\$ (714)	\$ (69)
1110000	3034900	MISC - MISCELLANEOUS	SG-P	\$ (22)	\$ (0)	\$ (6)	\$ (2)	\$ (3)	\$ (9)	\$ (1)	\$ (1)	\$ (0)
1110000	3034900	MISC - MISCELLANEOUS	SO	\$ (627)	\$ (16)	\$ (179)	\$ (48)	\$ (71)	\$ (256)	\$ (36)	\$ (19)	\$ (2)
1110000	3034900	MISC - MISCELLANEOUS	SSGCH	\$ (26)	\$ (0)	\$ (7)	\$ (2)	\$ (3)	\$ (10)	\$ (2)	\$ (1)	\$ (0)
1110000	3034900	MISC - MISCELLANEOUS	UT	\$ (7)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (7)	\$ (0)	\$ (0)	\$ (0)
1110000	3034900	MISC - MISCELLANEOUS	WA	\$ (1)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	3034900	MISC - MISCELLANEOUS	WYP	\$ (21)	\$ (0)	\$ (0)	\$ (0)	\$ (21)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3034900 Total			\$ (20,427)	\$ (361)	\$ (6,140)	\$ (1,548)	\$ (2,462)	\$ (7,911)	\$ (1,196)	\$ (736)	\$ (71)
1110000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	\$ (6)	\$ (0)	\$ (1)	\$ (0)	\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
1110000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	\$ (48)	\$ (1)	\$ (13)	\$ (4)	\$ (6)	\$ (19)	\$ (3)	\$ (2)	\$ (0)
	3316000 Total			\$ (53)	\$ (1)	\$ (14)	\$ (4)	\$ (7)	\$ (22)	\$ (3)	\$ (2)	\$ (0)
1110000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	\$ (283)	\$ (5)	\$ (77)	\$ (22)	\$ (35)	\$ (114)	\$ (17)	\$ (11)	\$ (1)
	3326000 Total			\$ (283)	\$ (5)	\$ (77)	\$ (22)	\$ (35)	\$ (114)	\$ (17)	\$ (11)	\$ (1)
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	\$ (735)	\$ (735)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	\$ (2,093)	\$ (95)	\$ (679)	\$ (151)	\$ (142)	\$ (963)	\$ (85)	\$ (19)	\$ (0)
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	\$ (8,495)	\$ (0)	\$ (8,495)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	\$ (10,053)	\$ (249)	\$ (2,866)	\$ (777)	\$ (1,140)	\$ (4,101)	\$ (584)	\$ (310)	\$ (25)
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	\$ (10)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (10)	\$ (0)	\$ (0)	\$ (0)
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	\$ (1,305)	\$ (0)	\$ (0)	\$ (1,305)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	\$ (5,932)	\$ (0)	\$ (0)	\$ (0)	\$ (5,932)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	\$ (27)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (27)	\$ (0)
	3901000 Total			\$ (28,650)	\$ (1,039)	\$ (12,040)	\$ (2,233)	\$ (7,214)	\$ (5,074)	\$ (669)	\$ (356)	\$ (25)
1110000	3908000	CAPITAL LEASE COMMON	OR	\$ (983)	\$ (0)	\$ (983)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	3908000	CAPITAL LEASE COMMON	SG	\$ (833)	\$ (15)	\$ (226)	\$ (66)	\$ (104)	\$ (336)	\$ (51)	\$ (32)	\$ (3)
1110000	3908000	CAPITAL LEASE COMMON	SO	\$ (2,397)	\$ (59)	\$ (683)	\$ (185)	\$ (272)	\$ (978)	\$ (139)	\$ (74)	\$ (6)
1110000	3908000	CAPITAL LEASE COMMON	WYP	\$ (377)	\$ (0)	\$ (0)	\$ (0)	\$ (377)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3908000 Total			\$ (4,590)	\$ (74)	\$ (1,766)	\$ (466)	\$ (653)	\$ (1,314)	\$ (190)	\$ (106)	\$ (9)
	Grand Total			\$ (400,102)	\$ (9,915)	\$ (121,347)	\$ (30,381)	\$ (46,349)	\$ (159,436)	\$ (21,530)	\$ (10,334)	\$ (810)

B19. D.I.T.
BALANCE & I.T.C.



Deferred Income Tax Balance (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1901000	2873002	DTA-610 114 PMI/EITF 04-06 PRE-STRIPPING	SE	\$ (204)	\$ (3)	\$ (53)	\$ (15)	\$ (29)	\$ (82)	\$ (13)	\$ (9)	\$ (1)	\$ (1)	\$ (1)
1901000	2873003	DTA-PMI 105 171 PP&E	SE	\$ (215)	\$ (4)	\$ (55)	\$ (16)	\$ (30)	\$ (86)	\$ (14)	\$ (9)	\$ (1)	\$ (1)	\$ (1)
1901000	2873004	DTA 610 146 OR REG ASSET/LIAB CONS	OR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	2873007	DTA 910 910 Oregon Section 471 Adjustme	SE	\$ 67	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	2873009	DTA 705 200 Oregon Gain on Sale-Halsey	OTHER	\$ 67	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 67
1901000	287310	DTA 705 210 Property Insurance/Injuries	SO	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	287314	DTA 415 700 Reg liability BPA balancing	OTHER	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1901000	287322	DTA 720 100 FAS 106 Accruals - Cash Basis	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1901000	287323	DTA 505 400 Bonus Lib. Elec.-Cash Basis	SO	\$ 2,289	\$ 57	\$ 653	\$ 177	\$ 260	\$ 232	\$ 133	\$ 71	\$ 36	\$ 0	\$ 0
1901000	287324	DTA 720 200 Deferred Comp. Accrual - Cas	SO	\$ 5,471	\$ 136	\$ 1,560	\$ 423	\$ 620	\$ 2,232	\$ 318	\$ 169	\$ 14	\$ 0	\$ 0
1901000	287326	DTA 720 500 Severance Accrual - Cash Ba	SO	\$ 296	\$ 7	\$ 84	\$ 23	\$ 34	\$ 121	\$ 17	\$ 9	\$ 1	\$ 0	\$ 0
1901000	287327	DTA 720 300 Pension/Retirement Accrual -	SO	\$ 958	\$ 24	\$ 273	\$ 74	\$ 108	\$ 391	\$ 56	\$ 30	\$ 2	\$ 0	\$ 0
1901000	287328	DTA 720 310 SERP	SO	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	287329	DTA 720 400 SERP Accrual - Cash Basis	SO	\$ (153)	\$ (4)	\$ (44)	\$ (12)	\$ (17)	\$ (62)	\$ (9)	\$ (5)	\$ (0)	\$ (0)	\$ (0)
1901000	287332	DTA 505 600 Vacation Accrual-Cash Basis	SO	\$ 13,059	\$ 324	\$ 3,723	\$ 1,010	\$ 1,481	\$ 5,327	\$ 758	\$ 403	\$ 33	\$ 0	\$ 0
1901000	287337	DTA 715 100 MCI F O G WIRE LEASE	SG	\$ 212	\$ 4	\$ 68	\$ 17	\$ 27	\$ 85	\$ 13	\$ 8	\$ 1	\$ 0	\$ 0
1901000	287338	DTA 415 110 Def Reg Asset-Transmission Sr	SG	\$ 4,983	\$ 91	\$ 1,356	\$ 395	\$ 625	\$ 2,013	\$ 305	\$ 189	\$ 18	\$ 0	\$ 0
1901000	287340	DTA 220 100 Bad Debts Allowance - Cash B	BADDEBT	\$ 2,839	\$ (4)	\$ 1,154	\$ 398	\$ 162	\$ 1,038	\$ 91	\$ 72	\$ 6	\$ 0	\$ 0
1901000	287341	DTA 910 530 Injuries & Damages Accrual -	SO	\$ 2,324	\$ 58	\$ 663	\$ 180	\$ 264	\$ 948	\$ 135	\$ 72	\$ 6	\$ 0	\$ 0
1901000	287342	DTA 415 120 Def Reg Asset-Foote Creek Co	SE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	287344	DTA 715 800 Redding Contract - Prepaid	SG	\$ 372	\$ 7	\$ 101	\$ 29	\$ 47	\$ 150	\$ 23	\$ 14	\$ 1	\$ 0	\$ 0
1901000	287345	DTA 145 030 Distribution O&M Amort of Wr	SG	\$ 1,670	\$ 30	\$ 454	\$ 132	\$ 209	\$ 673	\$ 102	\$ 63	\$ 6	\$ 0	\$ 0
1901000	287348	DTA 425 210 Amort of Debt Disc & Exp	SNPD	\$ 767	\$ 28	\$ 221	\$ 50	\$ 62	\$ 362	\$ 35	\$ 10	\$ 0	\$ 0	\$ 0
1901000	287349	DTA 505 100 Trail Mountain Accrued Liabi	SNP	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1901000	287350	DTA 505 110 OREGON LICENSE LIAB RESERVE	SE	\$ 1,338	\$ 22	\$ 345	\$ 100	\$ 188	\$ 535	\$ 84	\$ 59	\$ 5	\$ 0	\$ 0
1901000	287353	DTA 505 140 Purchase Card Trans Provision	OTHER	\$ 130	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 130
1901000	287354	DTA 505 140 MISC CURRENT & ACCRUED LIAB	SO	\$ 929	\$ 73	\$ 835	\$ 226	\$ 332	\$ 1,195	\$ 170	\$ 90	\$ 7	\$ 0	\$ 0
1901000	287355	DTA 505 150 DEFERRED MAGCORP REVENUES	UT	\$ 87	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	287357	DTA 715 350 OTHER ENVIRONMENTAL LIAB/LI	SO	\$ 2,229	\$ 55	\$ 636	\$ 172	\$ 253	\$ 909	\$ 129	\$ 69	\$ 6	\$ 0	\$ 0
1901000	287360	DTA 425 700 Special Assessment - DOE	TROUD	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	287361	DTA 505 200 Extraction Tax Accrual-CashBa	SE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	287363	DTA Amortization Overburden	SE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	287364	DTA 910 670 Merger Cost Amort	SE	\$ 495	\$ 12	\$ 141	\$ 38	\$ 56	\$ 202	\$ 29	\$ 15	\$ 1	\$ 0	\$ 0
1901000	287367	DTA 305 100 Amort of Protects-Klamath En	DGP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	287370	DTA 425 215 Unearned Joint Use Pole Cont	OTHER	\$ 1,358	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,358
1901000	287373	DTA 910 580 Wasatch workers comp reserve	SO	\$ 836	\$ 46	\$ 524	\$ 142	\$ 208	\$ 749	\$ 107	\$ 57	\$ 6	\$ 0	\$ 0
1901000	287386	DTA 610 110 PMI GAIN/LOSS	SE	\$ 812	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	287389	DTA 610 145, OR CONSOLIDATION	OR	\$ 112	\$ 3	\$ 36	\$ 8	\$ 8	\$ 52	\$ 5	\$ 1	\$ 0	\$ 0	\$ 0
1901000	287393	DTA 425 110 TENANT LEASE ALLOW - PSU CAL	CN	\$ (730)	\$ (18)	\$ (208)	\$ (56)	\$ (63)	\$ (298)	\$ (42)	\$ (23)	\$ (2)	\$ (2)	\$ (2)
1901000	287396	DTA 425 110 Tenant Lease Allowances	SO	\$ 1,742	\$ 43	\$ 497	\$ 135	\$ 197	\$ 710	\$ 101	\$ 54	\$ 4	\$ 0	\$ 0
1901000	287399	DTA 920 150 FAS 112	SO	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	287401	DTA 425 800 ALLOW DB	BADDEBT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	287402	DTA 415 801 CONTRA G	SG	\$ 429	\$ 8	\$ 117	\$ 34	\$ 54	\$ 173	\$ 26	\$ 16	\$ 2	\$ 0	\$ 0
1901000	287409	DTA 705 232 LEASE-CA	CA	\$ 21	\$ 21	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	287410	DTA 705 233 LEASE-ID	IDU	\$ 249	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	287411	DTA 705 234 LEASE-WY	WYP	\$ 553	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	287412	DTA 705 235 LEASE-JT	WYP	\$ 159	\$ 0	\$ 0	\$ 0	\$ 0	\$ 159	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	287413	DTA 720 550 ACCRUED OIC SEVERANCE	SO	\$ 4,221	\$ 105	\$ 1,203	\$ 326	\$ 479	\$ 1,722	\$ 245	\$ 130	\$ 11	\$ 0	\$ 0
1901000	287414	DTA 505 700 RT BONUS	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1901000	287415	DTA 205 200 M&S INV	SE	\$ 4,563	\$ 77	\$ 1,176	\$ 341	\$ 642	\$ 1,823	\$ 287	\$ 200	\$ 18	\$ 0	\$ 0
1901000	287420	DTA 705 250 A&G Credit - WA	WA	\$ 163	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	287422	DTA 705 252 A&G Credit - CA	CA	\$ 33	\$ 33	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	287423	DTA 705 253 A&G Credit - ID	IDU	\$ 257	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 257	\$ 0	\$ 0	\$ 0	\$ 0
1901000	287424	DTA 705 254 A&G Credit - WY	WYP	\$ 573	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 573	\$ 0	\$ 0	\$ 0



Deferred Income Tax Balance (Actuals)

Balance as of June 2008
 Allocation Method - Factor Revised Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1901000	287429	DTA 425 225 Duke Contract Novation	SG	\$1,015	\$18	\$276	\$80	\$127	\$409	\$62	\$38	\$4	\$0	\$0
1901000	287430	DTA 505 125 Accrued Royalties	SE	\$1,083	\$18	\$278	\$81	\$152	\$433	\$66	\$48	\$4	\$0	\$0
1901000	287431	DTA 505 160 Cal PUC Fee	CA	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287432	DTA 715 050 Microsoft Lic Liability	SE	\$202	\$8	\$123	\$16	\$23	\$82	\$12	\$6	\$1	\$0	\$0
1901000	287433	DTA 425 295 BPA Rate Credits	SE	\$477	\$8	\$158	\$36	\$67	\$190	\$30	\$21	\$2	\$0	\$0
1901000	287435	DTA 105 154 SECTION 383 CAPITAL LOSS CAR	OTHER	\$(87)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(87)	\$0
1901000	287450	DTA 505 115 SALES & USE TAX	OTHER	\$(0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(0)	\$0
1901000	287451	DTA 425 380 ID CUST	OTHER	\$(0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(0)	\$0
1901000	287454	DTA 415 310 ENVN WA	WA	\$172	\$0	\$0	\$172	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287456	DTA 920 160 STOCK INCENTIVE PLAN	SO	\$854	\$21	\$243	\$66	\$97	\$348	\$50	\$26	\$2	\$0	\$0
1901000	287457	DTA 920 170 EXEC STOCK OPTION PLAN	SO	\$975	\$24	\$278	\$75	\$111	\$398	\$57	\$30	\$2	\$0	\$0
1901000	287464	DTA 425 300 Mead Phoenix Avail & Trans	SG	\$287	\$5	\$78	\$23	\$36	\$116	\$18	\$11	\$1	\$0	\$0
1901000	287467	DTA 210 105 Self Ins	SO	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)
1901000	287468	DTA 610 120N Conting	OTHER	\$(2,215)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(2,215)	\$0
1901000	287471	DTA 505 170 WV CONT	SSGCT	\$2,505	\$43	\$626	\$188	\$294	\$1,081	\$174	\$88	\$11	\$0	\$0
1901000	287473	DTA 705 270 Reg Liab	OTHER	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$176	\$0
1901000	287474	DTA 705 271 Reg Liab	OTHER	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31	\$0
1901000	287475	DTA 705 272 Reg Liab	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$0
1901000	287476	DTA 705 273 Reg Liab	OTHER	\$224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$224	\$0
1901000	287477	DTA 705 274 Reg Liab	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$0
1901000	287478	DTA 705 275 Reg Liab	OTHER	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40	\$0
1901000	287479	DTA 105 221 Saf Har	SG	\$33,301	\$607	\$9,046	\$2,632	\$4,166	\$13,430	\$2,037	\$1,261	\$22	\$0	\$0
1901000	287499	DTA - PMI Def Tax	SE	\$5,256	\$88	\$1,354	\$393	\$739	\$2,099	\$330	\$231	\$21	\$0	\$0
1901000	287720	DTL 610 100 PMI DEVT COST AMORT	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287723	DTL 205 411 PMI SEC 263A	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000 Total				102629 7431	\$2,077	\$28,621	\$8,255	\$13,094	\$40,649	\$6,436	\$3,443	\$312	\$(257)	\$0
281000	286601	ACCUM DIT - PPL EMERGENCY FACILITIES	DGP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
281000	286602	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	DGP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
281000 Total				0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2820000 Total				\$(7,827)	\$(194)	\$(2,231)	\$(605)	\$(888)	\$(3,193)	\$(454)	\$(241)	\$(20)	\$(20)	\$0
2821000	287704	DTL 105 143/165 Basis Diff - Intangibles	SO	\$(7,827)	\$(194)	\$(2,231)	\$(605)	\$(888)	\$(3,193)	\$(454)	\$(241)	\$(20)	\$(20)	\$0
2821000	287708	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	\$(4,229)	\$(77)	\$(1,149)	\$(334)	\$(529)	\$(1,706)	\$(259)	\$(160)	\$(16)	\$0	\$0
2821000	287469	DTL 730 170 RA FAST33	OTHER	\$5,155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,155	\$0
2821000	287602	DTL EPUD	OR	\$59	\$0	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	287603	DTL FERC SOGA-UPL	FERC	\$(3)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(3)	\$0
2821000	287605	DTL PP&E Powertax	DITBAL	\$(1,467,062)	\$(36,243)	\$(418,941)	\$(99,587)	\$(158,890)	\$(631,755)	\$(89,420)	\$(62,347)	\$(3,879)	\$0	\$4,002
2821000	287606	DTL PP&E Adjustment	DITBAL	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$0
2821000	287608	DTL Sate Harbor Lease Choila	SG	\$(8,167)	\$(149)	\$(2,219)	\$(645)	\$(1,022)	\$(3,294)	\$(500)	\$(309)	\$(30)	\$0	\$0
2821000	287692	DTL 610 005N Sec 17	SO	\$1,119	\$28	\$319	\$67	\$127	\$457	\$65	\$35	\$3	\$0	\$0
2821000	287703	DTL 610 110N 99-00 RAR	SO	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$0
2821000	287740	DTL 110 200 TAX PERCENTAGE DEPLETION	SE	\$(551)	\$(9)	\$(142)	\$(41)	\$(77)	\$(220)	\$(35)	\$(24)	\$(2)	\$0	\$0
2821000	287755	DTL 110 100 BOOK DEPLETION	SE	\$(8,825)	\$(148)	\$(2,274)	\$(660)	\$(1,241)	\$(3,525)	\$(555)	\$(388)	\$(35)	\$0	\$0
2821000	287765	DTL 610 095N Roll	SO	\$(8,177)	\$(203)	\$(2,331)	\$(632)	\$(927)	\$(3,335)	\$(475)	\$(252)	\$(20)	\$0	\$0
2821000	287766	DTL 610 100N AMort	SO	\$283	\$7	\$81	\$22	\$32	\$115	\$16	\$9	\$1	\$0	\$0
2821000	287768	DTL 415 705 REG ASSET BPA OR BALANCING A	OR	\$(0)	\$0	\$(0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	287769	DTL 425 385 REG ASSET BPA ID BALANCING A	IDU	\$(0)	\$0	\$(0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	287771	DTL 110 205 SRC tax depletion	SE	\$684	\$11	\$176	\$51	\$96	\$273	\$43	\$30	\$3	\$0	\$0
2821000	287773	DTL 610 121N Contingency Tracking FERC 2	OTHER	\$1,965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,965	\$0
2821000	287775	DTL 610 210 IRS Audit Adj 95-00 Ppd Stea	OTHER	\$(5,155)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(5,155)	\$0
2821000	287776	DTL 610 212 Reversal of 2001 IRS Audit A	OTHER	\$(257)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(257)	\$0
2821000	287777	DTL 610 213 Proposed Audit Adj (2002) (OTHER	\$(257)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(257)	\$0
2821000	287778	DTL 610 214 Proposed Audit Adj (2003) (OTHER	\$(257)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(257)	\$0
2821000	287788	DTL 110 105 SRC BOOK DEPLETION	SE	\$(4,028)	\$(69)	\$(1,038)	\$(301)	\$(566)	\$(1,609)	\$(253)	\$(177)	\$(16)	\$0	\$0
2821000 Total				\$(1,497,704)	\$(36,851)	\$(427,459)	\$(102,042)	\$(162,998)	\$(644,598)	\$(91,372)	\$(33,585)	\$(3,996)	\$(1,194)	\$4,002
2831000	287613	DTL 605 100 Trojan Decommissioning Costs	TROID	\$180	\$3	\$48	\$14	\$23	\$72	\$11	\$7	\$1	\$0	\$0



Deferred Income Tax Balance (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
2831000	287614	DTL 430.100 Weatherization	SO	\$ (3,269)	\$ (81)	\$ (832)	\$ (253)	\$ (371)	\$ (1,334)	\$ (190)	\$ (101)	\$ (6)	\$ (8)	\$ (8)
2831000	287616	DTL Interim provision req assets/liabl	SO	\$12,647	\$3,606	\$3,606	\$978	\$1,434	\$5,159	\$734	\$390	\$32	\$32	\$0
2831000	287618	DTL 320.140 May 2000 Transition Plan Cos	OR	\$ (3,816)	\$ (3,816)	\$ (3,816)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287622	DTL 320.230 FAS 87/88 Pension Writeoff -	UT	\$ (0)	\$0	\$0	\$0	\$0	\$ (0)	\$0	\$0	\$0	\$0	\$0
2831000	287624	DTL 320.220 Glenrock Excluding Reclamati	UT	\$ (922)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287634	DTL 415.300 Environmental Clean-up Accru	SG	\$ (3,270)	\$ (60)	\$ (888)	\$ (258)	\$ (409)	\$ (1,319)	\$ (200)	\$ (124)	\$ (12)	\$ (12)	\$0
2831000	287635	DTL 415.500 Cholla Pk Transact Costs-AP	SGCT	\$ (2,908)	\$ (53)	\$ (793)	\$ (231)	\$ (365)	\$ (1,177)	\$ (179)	\$ (111)	\$0	\$0	\$0
2831000	287636	DTL 415.570 Trail Mountain Mine Closure	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287638	DTL 415.640 IDAI Costs - direct access C	CA	\$ (116)	\$ (116)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287639	DTL 415.510 WA Disallowed Colstrip 3-Wn	WA	\$ (259)	\$0	\$0	\$ (259)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287640	DTL 415.680 Deferred Intervener Funding	OR	\$ (214)	\$0	\$ (214)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287641	DTL 415.650 SB 1149-Related Regulatory A	OR	\$ (170)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287647	DTL 425.100 Deferred Regulatory Expense	SO	\$ (11)	\$ (0)	\$ (3)	\$ (1)	\$ (1)	\$ (4)	\$ (1)	\$ (0)	\$ (0)	\$ (170)	\$0
2831000	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	\$ (1,525)	\$ (26)	\$ (353)	\$ (114)	\$ (215)	\$ (609)	\$ (96)	\$ (67)	\$ (6)	\$ (6)	\$0
2831000	287653	DTL 425.250 TGS Buyout	SG	\$ (71)	\$ (1)	\$ (19)	\$ (6)	\$ (19)	\$ (29)	\$ (4)	\$ (3)	\$ (0)	\$ (0)	\$0
2831000	287654	DTL 425.260 Lakeview Buyout	SG	\$ (18)	\$ (0)	\$ (15)	\$ (1)	\$ (2)	\$ (7)	\$ (1)	\$ (1)	\$ (0)	\$ (0)	\$0
2831000	287656	DTL 425.280 Joseph Settlement	SG	\$ (526)	\$ (10)	\$ (143)	\$ (42)	\$ (66)	\$ (212)	\$ (32)	\$ (20)	\$ (2)	\$ (2)	\$0
2831000	287657	DTL 425.250 Tristate Firm Wheeling	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287658	DTL 425.300 Mead Phoenix Availability&Tr	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287660	DTL 425.350 Option Purchases	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287661	DTL 425.360 Hermiton Swap	SG	\$ (1,862)	\$ (34)	\$ (506)	\$ (147)	\$ (233)	\$ (751)	\$ (114)	\$ (71)	\$ (7)	\$ (7)	\$0
2831000	287662	DTL 210.100 Prepaid Taxes -OR PUC	OR	\$ (237)	\$0	\$ (237)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287664	DTL 210.120 Prepaid Taxes -UT PUC	UT	\$ (66)	\$0	\$0	\$0	\$0	\$ (675)	\$0	\$0	\$0	\$0	\$0
2831000	287665	DTL 210.130 Prepaid Taxes -ID PUC	IDU	\$ (66)	\$0	\$0	\$0	\$0	\$0	\$ (66)	\$0	\$0	\$0	\$0
2831000	287668	DTL 210.160 Prepaid Taxes -OR Property	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287669	DTL 210.180 PRE MEM	SO	\$ (860)	\$ (21)	\$ (245)	\$ (67)	\$ (98)	\$ (351)	\$ (50)	\$ (27)	\$ (2)	\$ (2)	\$0
2831000	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	\$ (7,944)	\$ (186)	\$ (2,202)	\$ (597)	\$ (896)	\$ (3,344)	\$ (454)	\$ (243)	\$ (20)	\$ (20)	\$0
2831000	287681	DTL 920.110 Bridger Extraction Taxes Pay	SE	\$2,235	\$38	\$576	\$167	\$314	\$893	\$141	\$98	\$9	\$9	\$0
2831000	287685	DTL 425.380 Idaho Customer Balancing Acc	IDU	\$ (509)	\$0	\$0	\$0	\$0	\$0	\$ (509)	\$0	\$0	\$0	\$0
2831000	287686	DTL 605.710 Reverse Accrued Final Reclam	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287690	DTL 610.112N, BCC 99-00 RAR	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287693	DTL 610.030N, 99-00 RAR - BCC	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287697	DTL 610.130N, REG ASSET, SCH 781 INCENT	OR	\$ (198)	\$0	\$ (198)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287698	DTL 610.135, REG ASSET, SB 1149	OTHER	\$ (1,163)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (1,163)	\$0
2831000	287702	DTL 610.057N, BCC 99-00 RAR	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287706	DTL 610.100 COAL MINE DEVT PMI	SE	\$667	\$11	\$172	\$50	\$94	\$266	\$42	\$29	\$3	\$3	\$0
2831000	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	\$ (14,031)	\$ (348)	\$ (4,001)	\$ (1,086)	\$ (1,581)	\$ (5,724)	\$ (815)	\$ (433)	\$ (36)	\$ (36)	\$0
2831000	287718	DTL 610.111 PMI GAIN/LOSS ON ASSETS	SE	\$1,429	\$24	\$368	\$107	\$201	\$571	\$90	\$63	\$6	\$6	\$0
2831000	287720	DTL 610.100 PMI DEVT COST AMORT	SE	\$ (2,514)	\$ (42)	\$ (648)	\$ (188)	\$ (354)	\$ (1,004)	\$ (158)	\$ (110)	\$ (10)	\$ (10)	\$0
2831000	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	\$209	\$4	\$54	\$16	\$29	\$84	\$13	\$9	\$1	\$1	\$0
2831000	287722	DTL 505.510 PMI VAC ACCRUAL	SE	\$330	\$6	\$85	\$25	\$46	\$132	\$21	\$14	\$1	\$1	\$0
2831000	287723	DTL 205.411 PMI SEC. 263A	SE	\$810	\$14	\$209	\$61	\$114	\$323	\$51	\$36	\$3	\$3	\$0
2831000	287725	DTL 920.100 PMI RECLAMATION TRUST EARN	SE	\$19,707	\$331	\$5,077	\$1,473	\$2,771	\$7,871	\$1,239	\$866	\$78	\$78	\$0
2831000	287726	DTL PMI PP&E	SE	\$ (17,536)	\$ (294)	\$ (4,518)	\$ (1,311)	\$ (2,466)	\$ (7,004)	\$ (1,103)	\$ (770)	\$ (70)	\$ (70)	\$0
2831000	287727	DTL PMI MISC TIMING DIFFERENCES	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287729	DTL 610.142 UT HOME	OTHER	\$ (248)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (248)	\$0
2831000	287730	DTL 610.143 WA LOW ENERGY PROGRAM	WA	\$ (27)	\$0	\$0	\$ (27)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287733	DTL 210.000 Prepaid Ins. Cont Reserve	OTHER	\$ (6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (6)	\$0
2831000	287735	DTL 910.905 PMI Cost Depletion	SE	\$ (81)	\$ (1)	\$ (21)	\$ (6)	\$ (11)	\$ (32)	\$ (5)	\$ (4)	\$ (0)	\$ (0)	\$0
2831000	287736	DTL 415.555 WY Def Net Power Costs	WYP	\$ (334)	\$0	\$ (334)	\$0	\$ (334)	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287737	DTL 415.803 RTO Grnd West-NR-W/O-WA	WA	\$ (62)	\$0	\$0	\$ (62)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287747	DTL 705.240 CA Energy Program	CA	\$ (661)	\$ (661)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287748	DTL 425.205 Misc Def Dr-Prop Damage Repa	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$0
2831000	287750	DTL 425.310 Hydro Relicensing Obligation	OTHER	\$ (11,940)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (11,940)	\$0
2831000	287751	DTL 605.710 Reverse Accrued Final Reclam	SE	\$ (10,176)	\$ (171)	\$ (2,622)	\$ (761)	\$ (1,431)	\$ (4,064)	\$ (640)	\$ (447)	\$ (40)	\$ (40)	\$0



Deferred Income Tax Balance (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
2831000	287752	DTL 910.240 Legal Reserve	\$0	\$ (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287762	DTL 705.260 Reg Asset	\$ (616)	\$ (616)	\$ (15)	\$ (176)	\$ (48)	\$ (70)	\$ (251)	\$ (36)	\$ (19)	\$ (2)	\$ (1)	\$0
2831000	287763	DTL 715.720 NW Power	\$ (737)	\$ (737)	\$0	\$0	\$ (737)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287764	DTL 610.146 OR Reg	\$ (134)	\$ (134)	\$0	\$ (134)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287766	DTL 415.700 REG ASST	\$ (111)	\$ (111)	\$0	\$ (111)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287770	DTL 120.205 TRAPPER MINING STOCK BASIS	\$ (50)	\$ (50)	\$ (1)	\$ (13)	\$ (4)	\$ (7)	\$ (20)	\$ (3)	\$ (2)	\$ (0)	\$0	\$0
2831000	287774	DTL 610.122N Contingency Tracking FERC 2	\$ (83)	\$ (83)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (83)	\$0
2831000	287779	DTL 415.850 Unrec Pft	\$ (3,976)	\$ (3,976)	\$ (72)	\$ (1,080)	\$ (314)	\$ (487)	\$ (1,604)	\$ (243)	\$ (151)	\$ (15)	\$0	\$0
2831000	287781	DTL 415.870 Def CA	\$ (288)	\$ (288)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (288)	\$0
2831000	287782	DTL 415.871 Def Wy	\$ (114)	\$ (114)	\$0	\$0	\$0	\$0	\$ (114)	\$0	\$0	\$0	\$ (11,047)	\$0
2831000	287783	DTL 415.880 Def Ut	\$ (81)	\$ (81)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287784	DTL 415.900 OR SR RE	\$ (695)	\$ (695)	\$0	\$0	\$0	\$0	\$0	\$ (695)	\$0	\$0	\$ (81)	\$0
2831000	287786	DTL 415.890 ID MEHC 2006 TRANSITION COST	\$ (26)	\$ (26)	\$0	\$ (26)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287787	DTL 415.895 OR RCAC SEP-DEC 07	\$ (26)	\$ (26)	\$0	\$ (26)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287789	DTL 415.804 RTO GW	\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
2831000	287791	DTL 415.806 RTO GW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287801	ADIT INVESTMENTS - FED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287990	DTL - PMI Def Tax	\$ (5,256)	\$ (5,256)	\$ (68)	\$ (1,354)	\$ (395)	\$ (739)	\$ (2,099)	\$ (350)	\$ (231)	\$ (21)	\$0	\$0
2831000 Total			\$ (73,838)	\$ (73,838)	\$ (1,540)	\$ (15,723)	\$ (4,022)	\$ (5,138)	\$ (17,280)	\$ (3,572)	\$ (1,421)	\$ (117)	\$ (25,027)	\$0
Grand Total			\$ (1,476,739)	\$ (1,476,739)	\$ (35,508)	\$ (416,792)	\$ (98,414)	\$ (155,930)	\$ (624,422)	\$ (88,962)	\$ (31,804)	\$ (3,820)	\$ (24,090)	\$4,002



Investment Tax Credit Balance (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
2551000	285602	ITC84	ACCUM DEF ITC - PPL - 1983	\$(2,833)	\$(93)	\$(2,011)	\$(402)	\$(310)	\$0	\$0	\$0	\$0	\$(17)
		ITC84 Total		\$(2,833)	\$(93)	\$(2,011)	\$(402)	\$(310)	\$0	\$0	\$0	\$0	\$(17)
2551000	285603	ITC85	ACCUM DEF ITC - PPL - 1984	\$(2,045)	\$(111)	\$(1,364)	\$(273)	\$(237)	\$0	\$0	\$0	\$0	\$(39)
2551000	285604	ITC85	ACCUM DEF ITC - PPL - 1985	\$(2,251)	\$(122)	\$(1,524)	\$(301)	\$(261)	\$0	\$0	\$0	\$0	\$(43)
		ITC85 Total		\$(4,296)	\$(233)	\$(2,908)	\$(574)	\$(499)	\$0	\$0	\$0	\$0	\$(82)
2551000	285605	ITC86	ACCUM DEF ITC - PPL - 1986	\$(1,929)	\$(92)	\$(1,246)	\$(253)	\$(299)	\$0	\$0	\$0	\$0	\$(36)
		ITC86 Total		\$(1,929)	\$(92)	\$(1,246)	\$(253)	\$(299)	\$0	\$0	\$0	\$0	\$(36)
2551000	285606	ITC88	ACCUM DEF ITC - PPL - 1987	\$(276)	\$(12)	\$(169)	\$(41)	\$(46)	\$0	\$0	\$0	\$0	\$(9)
		ITC88 Total		\$(276)	\$(12)	\$(169)	\$(41)	\$(46)	\$0	\$0	\$0	\$0	\$(9)
2551000	285607	ITC89	ACCUM DEF ITC - PPL - 1988	\$(592)	\$(29)	\$(334)	\$(90)	\$(122)	\$0	\$0	\$0	\$0	\$(17)
		ITC89 Total		\$(592)	\$(29)	\$(334)	\$(90)	\$(122)	\$0	\$0	\$0	\$0	\$(17)
2551000	285608	ITC90	JIM BRIDGER RETROFIT ITC - PPL	\$(367)	\$(6)	\$(58)	\$(14)	\$(14)	\$(172)	\$(51)	\$(50)	\$0	\$(1)
		ITC90 Total		\$(367)	\$(6)	\$(58)	\$(14)	\$(14)	\$(172)	\$(51)	\$(50)	\$0	\$(1)
		Grand Total		\$(10,293)	\$(465)	\$(6,726)	\$(1,375)	\$(1,290)	\$(172)	\$(51)	\$(50)	\$0	\$(164)



Customer Advances (Actuals)

Balance as of June 2008

Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
2520000	0		\$ (4)	\$ (4)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2520000	0		\$ (1,003)	\$ (26)	\$ (325)	\$ (72)	\$ (68)	\$ (461)	\$ (41)	\$ (9)	\$ 0
2520000	0		\$ (74)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (74)	\$ 0	\$ 0
2520000	0		\$ (590)	\$ 0	\$ (590)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2520000	0		\$ (6,630)	\$ (121)	\$ (1,801)	\$ (524)	\$ (829)	\$ (2,674)	\$ (406)	\$ (251)	\$ (24)
2520000	0		\$ (7,452)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (7,452)	\$ 0	\$ 0	\$ 0
2520000	0		\$ (2)	\$ 0	\$ 0	\$ (2)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2520000	0		\$ (2,972)	\$ 0	\$ 0	\$ 0	\$ (2,972)	\$ 0	\$ 0	\$ 0	\$ 0
2520000	0		\$ (37)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (37)	\$ 0
2520000 Total			\$ (18,763)	\$ (151)	\$ (2,716)	\$ (698)	\$ (3,869)	\$ (10,587)	\$ (521)	\$ (297)	\$ (24)

