

Rocky Mountain Power
Exhibit RMP___(SRM-2R)
Docket No. 09-035-23
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Rebuttal Testimony of Steven R. McDougal
Updates to Test Period Results of Operations

November 2009

Rocky Mountain Power
UTAH
Normalized Results of Operations - REVISED PROTOCOL
Twelve Months Ending June 30, 2010

(1) June 2010 Rolled-In Revenue Requirement	1,514,067,911	Page 1.4
(2) Rate Mitigation Cap	101.00%	
(3) Capped Revised Protocol Revenue Requirement	1,529,208,590	
(4) Normalized June 2010 General Business Revenues	1,474,247,217	Page 1.1
(5) Capped Revised Protocol Price Change	<u>54,961,373</u>	
Revised Protocol		
(6) Filed Revised Protocol Revenue Requirement	1,541,475,769	Page 1.1
(7) Normalized June 2010 General Business Revenues	1,474,247,217	Page 1.1
(8) Revised Protocol Price Change	67,228,552	Page 1.1
(9) Capped Revised Protocol Price Change	54,961,373	From Above
(10) Reduction to Revised Protocol Revenue Requirement	<u>(12,267,179)</u>	

Rocky Mountain Power

UTAH

Normalized Results of Operations - REVISED PROTOCOL
Twelve Months Ending June 30, 2010

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	1,474,247,217	67,228,552	1,541,475,769
3 Interdepartmental	-		
4 Special Sales	315,980,185		
5 Other Operating Revenues	70,033,559		
6 Total Operating Revenues	<u>1,860,260,961</u>		
7			
8 Operating Expenses:			
9 Steam Production	379,264,512		
10 Nuclear Production	-		
11 Hydro Production	15,580,797		
12 Other Power Supply	484,154,543		
13 Transmission	83,695,740		
14 Distribution	92,971,912		
15 Customer Accounting	38,958,630	181,517	39,140,147
16 Customer Service & Info	6,647,242		
17 Sales	-		
18 Administrative & General	67,393,877		
19			
20 Total O&M Expenses	<u>1,168,667,253</u>		
21			
22 Depreciation	190,840,665		
23 Amortization	20,776,071		
24 Taxes Other Than Income	41,816,962	-	41,816,962
25 Income Taxes - Federal	(19,366,050)	22,401,085	3,035,034
26 Income Taxes - State	(426,242)	3,043,935	2,617,693
27 Income Taxes - Def Net	110,916,819		
28 Investment Tax Credit Adj.	(1,531,508)		
29 Misc Revenue & Expense	(4,931,451)		
30			
31 Total Operating Expenses:	<u>1,506,762,518</u>	<u>25,626,537</u>	<u>1,532,389,055</u>
32			
33 Operating Rev For Return:	<u>353,498,443</u>	<u>41,602,015</u>	<u>395,100,457</u>
34			
35 Rate Base:			
36 Electric Plant In Service	8,091,266,991		
37 Plant Held for Future Use	6,999,414		
38 Misc Deferred Debits	28,618,457		
39 Elec Plant Acq Adj	27,288,499		
40 Nuclear Fuel	-		
41 Prepayments	16,612,176		
42 Fuel Stock	68,469,817		
43 Material & Supplies	71,567,065		
44 Working Capital	22,014,717		
45 Weatherization Loans	5,878,175		
46 Misc Rate Base	1,724,615		
47			
48 Total Electric Plant:	<u>8,340,439,926</u>	<u>-</u>	<u>8,340,439,926</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(2,574,316,683)		
52 Accum Prov For Amort	(177,874,838)		
53 Accum Def Income Tax	(908,890,204)		
54 Unamortized ITC	(141,519)		
55 Customer Adv For Const	(10,796,809)		
56 Customer Service Deposits	(10,056,592)		
57 Misc Rate Base Deductions	(31,076,050)		
58			
59 Total Rate Base Deductions	<u>(3,713,152,695)</u>	<u>-</u>	<u>(3,713,152,695)</u>
60			
61 Total Rate Base:	<u>4,627,287,231</u>	<u>-</u>	<u>4,627,287,231</u>
62			
63 Return on Rate Base	7.639%		8.538%
64			
65 Return on Equity	9.237%		11.000%
66			
67 TAX CALCULATION:			
68 Operating Revenue	443,091,461	67,047,035	510,138,496
69 Other Deductions			
70 Interest (AFUDC)	(48,918,010)	-	(48,918,010)
71 Interest	134,758,635	-	134,758,635
72 Schedule "M" Additions	313,314,307	-	313,314,307
73 Schedule "M" Deductions	657,584,078	-	657,584,078
74 Income Before Tax	<u>12,981,065</u>	<u>67,047,035</u>	<u>80,028,100</u>
75			
76 State Income Taxes	(426,242)	3,043,935	2,617,693
77 Taxable Income	<u>13,407,307</u>	<u>64,003,099</u>	<u>77,410,407</u>
78			
79 Federal Income Taxes + Other	<u>(19,366,050)</u>	<u>22,401,085</u>	<u>3,035,034</u>

**Rocky Mountain Power
UTAH
Normalized Results of Operations - REVISED PROTOCOL
Twelve Months Ending June 30, 2010**

Net Rate Base	\$ 4,627,287,231	Ref. Page 1.1
Return on Rate Base Requested	<u>8.538%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	395,100,457	
Less Current Operating Revenues	<u>(353,498,443)</u>	
Increase to Current Revenues	41,602,015	
Net to Gross Bump-up	<u>161.60%</u>	
Price Change Required for Requested Return	<u>\$ 67,228,552</u>	
Requested Price Change	\$ 67,228,552	
Uncollectible Percent	0.270%	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 181,517</u>	
Requested Price Change	\$ 67,228,552	
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	\$ 67,228,552	
Uncollectible Expense	(181,517)	
Taxes Other Than Income	-	
Income Before Taxes	<u>\$ 67,047,035</u>	
State Effective Tax Rate	4.54%	Ref. Page 2.1
State Income Taxes	<u>\$ 3,043,935</u>	
Taxable Income	\$ 64,003,099	
Federal Income Tax Rate	35.00%	Ref. Page 2.1
Federal Income Taxes	<u>\$ 22,401,085</u>	
Operating Income	100.000%	
Net Operating Income	<u>61.881%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>161.60%</u>	

Rocky Mountain Power
UTAH
Normalized Results of Operations - REVISED PROTOCOL
Twelve Months Ending June 30, 2010

Operating Revenue	100.000%
Operating Deductions	
Uncollectible Accounts	0.270%
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	99.730%
State Income Tax @ 4.54%	<u>4.528%</u>
Sub-Total	95.202%
Federal Income Tax @ 35.00%	<u>33.321%</u>
Net Operating Income	<u><u>61.881%</u></u>

Rocky Mountain Power
UTAH
Normalized Results of Operations - ROLLED-IN
Twelve Months Ending June 30, 2010

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	1,474,247,217	39,820,694	1,514,067,911
3 Interdepartmental	-		
4 Special Sales	315,980,185		
5 Other Operating Revenues	70,034,139		
6 Total Operating Revenues	<u>1,860,261,540</u>		
7			
8 Operating Expenses:			
9 Steam Production	379,825,769		
10 Nuclear Production	-		
11 Hydro Production	15,580,797		
12 Other Power Supply	456,384,166		
13 Transmission	83,695,740		
14 Distribution	92,971,912		
15 Customer Accounting	38,958,630	107,516	39,066,146
16 Customer Service & Info	6,647,242		
17 Sales	-		
18 Administrative & General	67,418,858		
19			
20 Total O&M Expenses	1,141,483,114		
21			
22 Depreciation	190,835,452		
23 Amortization	20,779,972		
24 Taxes Other Than Income	41,832,373	-	41,832,373
25 Income Taxes - Federal	(10,175,001)	13,268,570	3,093,569
26 Income Taxes - State	432,344	1,802,978	2,235,322
27 Income Taxes - Def Net	110,922,977		
28 Investment Tax Credit Adj.	(1,531,508)		
29 Misc Revenue & Expense	(4,931,444)		
30			
31 Total Operating Expenses:	1,489,648,279	15,179,064	1,504,827,344
32			
33 Operating Rev For Return:	<u>370,613,261</u>	<u>24,641,630</u>	<u>395,254,891</u>
34			
35 Rate Base:			
36 Electric Plant In Service	8,094,278,075		
37 Plant Held for Future Use	6,999,414		
38 Misc Deferred Debits	28,619,550		
39 Elec Plant Acq Adj	27,288,499		
40 Nuclear Fuel	-		
41 Prepayments	16,616,600		
42 Fuel Stock	68,522,280		
43 Material & Supplies	71,676,429		
44 Working Capital	21,784,070		
45 Weatherization Loans	5,878,175		
46 Misc Rate Base	1,724,615		
47			
48 Total Electric Plant:	8,343,387,707	-	8,343,387,707
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(2,575,334,718)		
52 Accum Prov For Amort	(177,915,721)		
53 Accum Def Income Tax	(908,964,670)		
54 Unamortized ITC	(141,519)		
55 Customer Adv For Const	(10,796,809)		
56 Customer Service Deposits	(10,056,592)		
57 Misc Rate Base Deductions	(31,081,773)		
58			
59 Total Rate Base Deductions	(3,714,291,802)	-	(3,714,291,802)
60			
61 Total Rate Base:	<u>4,629,095,905</u>	<u>-</u>	<u>4,629,095,905</u>
62			
63 Return on Rate Base	8.006%		8.538%
64			
65 Return on Equity	9.956%		11.000%
66			
67 TAX CALCULATION:			
68 Operating Revenue	470,262,073	39,713,178	509,975,251
69 Other Deductions			
70 Interest (AFUDC)	(48,935,896)	-	(48,935,896)
71 Interest	134,811,308	-	134,811,308
72 Schedule "M" Additions	313,331,083	-	313,331,083
73 Schedule "M" Deductions	657,617,952	-	657,617,952
74 Income Before Tax	40,099,791	39,713,178	79,812,970
75			
76 State Income Taxes	432,344	1,802,978	2,235,322
77 Taxable Income	<u>39,667,448</u>	<u>37,910,200</u>	<u>77,577,647</u>
78			
79 Federal Income Taxes + Other	<u>(10,175,001)</u>	<u>13,268,570</u>	<u>3,093,569</u>

Rocky Mountain Power
Normalized Results of Operations
Adjustment Summary
Twelve Months Ending June 30, 2010

	Total Company Actual Results December 2008	Utah Allocated Actual Results December 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	3,444,033,189	1,421,492,765	50,598,317	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	860,950,758	350,565,344	-	-	(36,416,362)	-
5 Other Operating Revenues	189,602,040	61,680,831	1,897,844	-	663,804	-
6 Total Operating Revenues	4,494,585,986	1,833,738,939	52,496,161	-	(35,752,558)	-
7						
8 Operating Expenses:						
9 Steam Production	894,912,140	366,745,196	-	5,598,631	8,719,537	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	37,594,583	15,462,812	-	214,867	-	-
12 Other Power Supply	1,322,716,164	581,636,848	(209,911)	6,247,239	(107,626,340)	869,666
13 Transmission	174,010,394	71,566,326	(97,675)	106,060	8,510,410	-
14 Distribution	215,364,277	89,536,971	-	2,889,149	-	-
15 Customer Accounting	99,309,086	41,433,842	-	(1,485,891)	-	-
16 Customer Service & Info	14,039,833	6,810,532	-	(129,296)	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	170,044,138	68,173,965	-	(1,185,125)	-	-
19						
20 Total O&M Expenses	2,927,990,614	1,241,366,493	(307,586)	12,255,634	(90,396,393)	869,666
21						
22 Depreciation	408,039,444	162,508,568	-	-	-	28,826,963
23 Amortization	57,142,964	21,299,178	-	-	-	(1,042,574)
24 Taxes Other Than Income	112,424,490	36,126,372	-	-	-	-
25 Income Taxes - Federal	17,636,807	(1,825,151)	19,421,102	(4,208,690)	18,949,150	(8,562,255)
26 Income Taxes - State	4,503,186	478,407	6,060	(233,893)	549,234	(271,971)
27 Income Taxes - Def Net	261,104,676	100,398,493	-	-	-	-
28 Investment Tax Credit Adj.	(1,874,204)	(1,531,508)	-	-	-	-
29 Misc Revenue & Expense	(7,004,252)	(3,041,974)	(2,498,082)	-	-	-
30						
31 Total Operating Expenses:	3,779,963,724	1,555,778,877	16,621,494	7,813,051	(70,898,009)	19,819,829
32						
33 Operating Rev For Return:	714,622,262	277,960,062	35,874,667	(7,813,051)	35,145,451	(19,819,829)
34						
35 Rate Base:						
36 Electric Plant In Service	18,152,112,711	7,492,458,169	-	-	-	-
37 Plant Held for Future Use	15,074,557	6,999,414	-	-	-	-
38 Misc Deferred Debits	165,268,755	29,528,282	-	-	(986,424)	-
39 Elec Plant Acq Adj	66,346,260	27,288,499	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-
41 Prepayments	38,677,859	16,583,496	-	-	-	-
42 Fuel Stock	134,234,004	54,981,270	-	-	-	-
43 Material & Supplies	169,802,369	71,587,771	-	-	-	-
44 Working Capital	64,775,380	28,637,002	296,772	105,992	(993,145)	(135,635)
45 Weatherization Loans	19,364,629	5,878,178	-	-	-	-
46 Misc Rate Base	3,479,179	1,724,615	-	-	-	-
47						
48 Total Electric Plant:	18,829,135,703	7,735,666,696	296,772	105,992	(1,979,568)	(135,635)
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	(6,315,912,512)	(2,458,473,115)	-	-	-	(122,671,593)
52 Accum Prov For Amort	(409,551,156)	(167,941,043)	-	-	-	(11,744,579)
53 Accum Def Income Tax	(1,623,738,326)	(693,482,864)	-	-	-	-
54 Unamortized ITC	(8,918,674)	(161,778)	-	-	-	-
55 Customer Adv For Const	(20,259,578)	(10,997,310)	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	(56,446,766)	(22,320,196)	(6,927,165)	-	405,933	-
58						
59 Total Rate Base Deductions	(8,434,827,014)	(3,353,376,307)	(6,927,165)	-	405,933	(134,416,173)
60						
61 Total Rate Base:	10,394,308,688	4,382,290,390	(6,630,392)	105,992	(1,573,636)	(134,551,808)
62						
63 Return on Rate Base	6.875%	6.343%	0.829%	-0.179%	0.806%	-0.220%
64						
65 Return on Equity	7.739%	6.695%	1.626%	-0.350%	1.580%	-0.431%
66						
67 TAX CALCULATION:						
68 Operating Revenue		375,480,303	55,301,829	(12,255,634)	54,643,835	(28,654,056)
69 Other Deductions						
70 Interest (AFUDC)						
71 Interest		127,623,690	(193,094)	3,087	(45,828)	(3,918,498)
72 Schedule "M" Additions		299,585,432	-	-	-	-
73 Schedule "M" Deductions		572,028,188	-	-	-	-
74 Income Before Tax		(4,736,311)	55,494,923	(12,258,721)	54,689,663	(24,735,557)
75						
76 State Income Taxes		478,407	6,060	(233,893)	549,234	(271,971)
77 Taxable Income		(5,214,718)	55,488,863	(12,024,828)	54,140,429	(24,463,586)
78						
79 Federal Income Taxes + Other		(1,825,151)	19,421,102	(4,208,690)	18,949,150	(8,562,255)
APPROXIMATE REVISED PROTOCOL PRICE CHANGE		155,638,598	(58,955,319)	12,651,770	(57,058,703)	13,474,103

Rocky Mountain Power
Normalized Results of Operations
Adjustment Summary
Twelve Months Ending June 30, 2010

	Tab 7	Tab 8	Tab 11	Revised Results June 2010
	Tax Adjustments	Rate Base Adjustments	Rebuttal	
1 Operating Revenues:				
2 General Business Revenues	-	-	2,156,136	1,474,247,217
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	1,831,204	315,980,185
5 Other Operating Revenues	-	-	5,791,080	70,033,559
6 Total Operating Revenues	<u>-</u>	<u>-</u>	<u>9,778,420</u>	<u>1,860,260,961</u>
7				
8 Operating Expenses:				
9 Steam Production	-	-	(1,798,851)	379,264,512
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	(16,557)	(80,325)	15,580,797
12 Other Power Supply	(2,645,540)	(505,261)	6,387,842	484,154,543
13 Transmission	-	-	3,610,618	83,695,740
14 Distribution	-	-	545,793	92,971,912
15 Customer Accounting	-	-	(989,322)	38,958,630
16 Customer Service & Info	-	-	(33,994)	6,647,242
17 Sales	-	-	-	-
18 Administrative & General	-	-	405,037	67,393,877
19				
20 Total O&M Expenses	(2,645,540)	(521,818)	8,046,798	1,168,667,253
21				
22 Depreciation	-	(72,317)	(422,548)	190,840,665
23 Amortization	-	555,481	(36,015)	20,776,071
24 Taxes Other Than Income	5,590,674	-	99,916	41,816,962
25 Income Taxes - Federal	(38,771,444)	(6,311,061)	1,942,298	(19,366,050)
26 Income Taxes - State	(870,533)	(207,943)	124,398	(426,242)
27 Income Taxes - Def Net	12,530,283	-	(2,011,957)	110,916,819
28 Investment Tax Credit Adj.	-	-	-	(1,531,508)
29 Misc Revenue & Expense	-	608,561	44	(4,931,451)
30				
31 Total Operating Expenses:	(24,166,560)	(5,949,097)	7,742,933	1,506,762,518
32				
33 Operating Rev For Return:	<u>24,166,560</u>	<u>5,949,097</u>	<u>2,035,487</u>	<u>353,498,443</u>
34				
35 Rate Base:				
36 Electric Plant In Service	-	608,374,377	(9,565,556)	8,091,266,991
37 Plant Held for Future Use	-	448,894	(448,894)	6,999,414
38 Misc Deferred Debits	-	69,513	7,086	28,618,457
39 Elec Plant Acq Adj	-	-	-	27,288,499
40 Nuclear Fuel	-	-	-	-
41 Prepayments	-	-	28,680	16,612,176
42 Fuel Stock	-	13,489,472	(925)	68,469,817
43 Material & Supplies	-	-	(20,706)	71,567,065
44 Working Capital	(522,802)	(5,068,346)	(305,122)	22,014,717
45 Weatherization Loans	-	-	(2)	5,878,175
46 Misc Rate Base	-	-	-	1,724,615
47				
48 Total Electric Plant:	(522,802)	617,313,909	(10,305,440)	8,340,439,926
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	-	111,622	6,716,403	(2,574,316,683)
52 Accum Prov For Amort	-	-	1,810,785	(177,874,838)
53 Accum Def Income Tax	(155,008,773)	-	(60,398,566)	(908,890,204)
54 Unamortized ITC	20,259	-	-	(141,519)
55 Customer Adv For Const	-	200,500	-	(10,796,809)
56 Customer Service Deposits	-	(10,056,592)	-	(10,056,592)
57 Misc Rate Base Deductions	-	(836,555)	(1,398,067)	(31,076,050)
58				
59 Total Rate Base Deductions	(154,988,514)	(10,581,024)	(53,269,445)	(3,713,152,695)
60				
61 Total Rate Base:	<u>(155,511,315)</u>	<u>606,732,885</u>	<u>(63,574,885)</u>	<u>4,627,287,231</u>
62				
63 Return on Rate Base	0.880%	-0.967%	0.147%	7.639%
64				
65 Return on Equity	1.726%	-1.897%	0.288%	9.237%
66				
67 TAX CALCULATION:				
68 Operating Revenue	(2,945,134)	(569,907)	2,090,225	443,091,461
69 Other Deductions	-	-	-	-
70 Interest (AFUDC)	-	-	-	-
71 Interest	(4,528,894)	17,669,639	(1,851,466)	134,758,635
72 Schedule "M" Additions	11,879,799	-	1,849,076	313,314,307
73 Schedule "M" Deductions	85,297,541	-	258,348	657,584,078
74 Income Before Tax	(42,907,208)	(18,239,546)	5,673,821	12,981,065
75				
76 State income Taxes	(870,533)	(207,943)	124,398	(426,242)
77 Taxable Income	(42,036,674)	(18,031,603)	5,549,423	13,407,307
78				
79 Federal Income Taxes + Other	(38,771,444)	(6,311,061)	1,942,298	(19,366,050)
APPROXIMATE REVISED PROTOCOL PRICE CHANGE	(60,560,300)	74,164,943	(12,126,540)	67,228,552
			Less: Rate Mitigation Cap	(12,267,179)
			Capped Revised Protocol Price Change	<u>54,961,373</u>

2. RESULTS OF OPERATIONS

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDING JUNE 30, 2010
FILE:	UT JAM Jun 2010 GRC
PREPARED BY:	Revenue Requirement Department
DATE:	11/5/2009
TIME:	11:40:23 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	1.616
FEDERAL/STATE COMBINED RATE	37.95%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.70%	5.98%	2.912%
PREFERRED	0.30%	5.41%	0.016%
COMMON	51.00%	11.00%	5.610%
	<u>100.00%</u>		<u>8.538%</u>

OTHER INFORMATION

For information and support regarding capital structure and cost of debt, see the testimony of Mr. Bruce Williams.
For information and support regarding return on common equity, see the testimony of Dr. Sam Hadaway.

REVISED PROTOCOL
Thirteen Month Average

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	JUNE 2010 ORIGINAL FILING		JUNE 2010 REBUTTAL FILING	
		TOTAL	UTAH	TOTAL	UTAH
1 Operating Revenues					
2 General Business Revenues	2.3	3,509,748,084	1,472,091,082	3,511,904,220	1,474,247,217
3 Interdepartmental	2.3	0	0	0	0
4 Special Sales	2.3	772,413,456	314,148,981	776,865,643	315,980,185
5 Other Operating Revenues	2.4	193,493,351	64,242,479	204,656,322	70,033,559
6 Total Operating Revenues	2.4	4,475,654,891	1,850,482,541	4,493,426,185	1,860,260,961
7					
8 Operating Expenses:					
9 Steam Production	2.5	929,868,715	381,063,364	925,505,813	379,264,512
10 Nuclear Production	2.6	0	0	0	0
11 Hydro Production	2.7	38,076,732	15,661,122	37,881,438	15,580,797
12 Other Power Supply	2.9	1,096,176,755	477,766,701	1,112,322,929	484,154,543
13 Transmission	2.10	194,713,172	80,085,122	203,491,445	83,695,740
14 Distribution	2.12	218,685,838	92,426,120	219,183,558	92,971,912
15 Customer Accounting	2.12	98,778,309	39,947,951	97,941,531	38,958,630
16 Customer Service & Infor	2.13	13,980,278	6,681,236	13,906,683	6,647,242
17 Sales	2.13	0	0	0	0
18 Administrative & General	2.14	177,636,836	66,988,840	178,190,260	67,393,877
19					
20 Total O & M Expenses	2.14	2,767,916,636	1,160,620,455	2,788,423,657	1,168,667,253
21					
22 Depreciation	2.16	477,103,588	191,263,214	474,762,937	190,840,665
23 Amortization	2.17	56,209,608	20,812,086	56,086,022	20,776,071
24 Taxes Other Than Income	2.17	125,956,211	41,717,046	125,956,211	41,816,962
25 Income Taxes - Federal	2.20	(33,302,570)	(21,308,349)	(32,091,250)	(19,366,050)
26 Income Taxes - State	2.20	(341,134)	(550,640)	(195,633)	(426,242)
27 Income Taxes - Def Net	2.19	272,480,469	112,928,776	270,749,293	110,916,819
28 Investment Tax Credit Adj.	2.17	(1,874,204)	(1,531,508)	(1,874,204)	(1,531,508)
29 Misc Revenue & Expense	2.4	(12,011,767)	(4,931,495)	(12,011,767)	(4,931,451)
30					
31 Total Operating Expenses	2.20	3,652,136,837	1,499,019,585	3,669,805,265	1,506,762,518
32					
33 Operating Revenue for Return		823,518,054	351,462,956	823,620,920	353,498,443
34					
35 Rate Base:					
36 Electric Plant in Service	2.30	19,607,332,092	8,100,832,546	19,536,928,713	8,091,266,991
37 Plant Held for Future Use	2.31	16,165,949	7,448,308	15,074,557	6,999,414
38 Misc Deferred Debits	2.33	163,031,890	28,611,371	163,031,890	28,618,457
39 Elec Plant Acq Adj	2.31	66,346,260	27,288,499	66,346,260	27,288,499
40 Nuclear Fuel	2.31	0	0	0	0
41 Prepayments	2.32	38,677,859	16,583,496	38,677,859	16,612,176
42 Fuel Stock	2.32	167,124,630	68,470,741	167,124,630	68,469,817
43 Material & Supplies	2.32	169,802,369	71,587,771	169,802,369	71,567,065
44 Working Capital	2.33	50,353,554	22,319,839	50,168,701	22,014,717
45 Weatherization Loans	2.31	19,364,629	5,878,178	19,364,629	5,878,175
46 Miscellaneous Rate Base	2.34	3,479,179	1,724,615	3,479,179	1,724,615
47					
48 Total Electric Plant		20,301,678,410	8,350,745,365	20,229,998,787	8,340,439,926
49					
50 Rate Base Deductions:					
51 Accum Prov For Depr	2.38	(6,627,832,641)	(2,581,033,087)	(6,601,050,061)	(2,574,316,683)
52 Accum Prov For Amort	2.39	(438,494,722)	(179,685,622)	(433,556,406)	(177,874,838)
53 Accum Def Income Taxes	2.35	(1,969,643,530)	(848,491,637)	(2,030,134,707)	(908,890,204)
54 Unamortized ITC	2.35	(6,481,996)	(141,519)	(6,481,996)	(141,519)
55 Customer Adv for Const	2.34	(20,320,377)	(10,796,809)	(20,320,377)	(10,796,809)
56 Customer Service Deposits	2.34	(10,056,592)	(10,056,592)	(10,056,592)	(10,056,592)
57 Misc. Rate Base Deductions	2.34	(75,822,379)	(29,677,983)	(79,116,467)	(31,076,050)
58					
59 Total Rate Base Deductions		(9,148,652,236)	(3,659,883,249)	(9,180,716,606)	(3,713,152,695)
60					
61 Total Rate Base		11,153,026,173	4,690,862,116	11,049,282,181	4,627,287,231
62					
63 Return on Rate Base		7.384%	7.493%	7.454%	7.639%
64					
65 Return on Equity		8.736%	8.949%	8.874%	9.237%
66 Net Power Costs		999,143,848	409,681,359	1,018,166,013	417,521,867
67 100 Basis Points in Equity:					
68 Revenue Requirement Impact		91,670,186	38,555,652	90,817,482	38,033,111
69 Rate Base Decrease		(720,570,256)	(298,948,949)	(707,569,859)	(289,580,501)

REVISED PROTOCOL Thirteen Month Average				JUNE 2010 ORIGINAL FILING		JUNE 2010 REBUTTAL FILING		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
214	500	Operation Supervision & Engineering						
215		P	SG		21,177,226	8,710,283	21,012,583	8,642,565
216		P	SSGCH		1,423,376	569,899	1,423,376	569,691
217				B2	22,600,602	9,280,182	22,435,958	9,212,255
218								
219	501	Fuel Related-Non NPC						
220		P	SE		13,067,908	5,357,935	13,058,399	5,354,036
221		P	SE		-	-	-	-
222		P	SE		-	-	-	-
223		P	SSECT		-	-	-	-
224		P	SSECH		2,169,933	879,002	2,169,933	878,810
225				B2	15,237,841	6,236,936	15,228,331	6,232,846
226								
227	501NPC	Fuel Related-NPC						
228		P	SE		576,147,262	236,224,450	573,111,704	234,979,850
229		P	SE		-	-	-	-
230		P	SE		-	-	-	-
231		P	SSECT		-	-	-	-
232		P	SSECH		54,384,462	22,030,185	54,321,236	21,999,774
233				B2	630,531,724	258,254,635	627,432,940	256,979,624
234								
235		Total Fuel Related			645,769,566	264,491,571	642,661,272	263,212,470
236								
237	502	Steam Expenses						
238		P	SG		33,760,346	13,885,774	33,565,814	13,805,762
239		P	SSGCH		4,620,898	1,850,141	4,620,898	1,849,464
240				B2	38,381,244	15,735,915	38,186,712	15,655,226
241								
242	503	Steam From Other Sources-Non-NPC						
243		P	SE		4,260	1,747	3,355	1,376
244				B2	4,260	1,747	3,355	1,376
245								
246	503NPC	Steam From Other Sources-NPC						
247		P	SE		3,897,089	1,597,834	3,897,089	1,597,834
248				B2	3,897,089	1,597,834	3,897,089	1,597,834
249								
250	505	Electric Expenses						
251		P	SG		2,812,424	1,156,762	2,796,088	1,150,043
252		P	SSGCH		1,565,259	626,707	1,565,259	626,478
253				B2	4,377,683	1,783,469	4,361,346	1,776,520
254								
255	506	Misc. Steam Expense						
256		P	SG		42,071,860	17,304,335	41,690,245	17,147,375
257		P	SE		-	-	-	-
258		P	SSGCH		3,271,109	1,309,705	3,271,149	1,309,241
259				B2	45,342,969	18,614,040	44,961,393	18,456,617
260								
261	507	Rents						
262		P	SG		277,448	114,116	277,448	114,116
263		P	SSGCH		3,768	1,509	3,768	1,508
264				B2	281,216	115,624	281,216	115,624
265								
266	510	Maint Supervision & Engineering						
267		P	SG		12,463,235	5,126,181	12,437,258	5,115,497
268		P	SSGCH		2,002,078	801,603	2,002,078	801,310
269				B2	14,465,312	5,927,784	14,439,336	5,916,807
270								
271								
272								
273	511	Maintenance of Structures						
274		P	SG		23,958,057	9,854,051	23,887,099	9,824,866
275		P	SSGCH		1,109,482	444,220	1,109,537	444,080
276				B2	25,067,539	10,298,271	24,996,636	10,268,946
277								
278	512	Maintenance of Boiler Plant						
279		P	SG		81,585,195	33,556,338	81,313,193	33,444,463
280		P	SSGCH		6,017,130	2,409,172	6,019,949	2,409,419
281				B2	87,602,324	35,965,510	87,333,142	35,853,881
282								
283	513	Maintenance of Electric Plant						
284		P	SG		27,667,776	11,379,874	27,561,009	11,335,960
285		P	SSGCH		1,603,340	641,954	1,603,340	641,719
286				B2	29,271,117	12,021,829	29,164,349	11,977,680
287								
288	514	Maintenance of Misc. Steam Plant						
289		P	SG		9,298,843	3,824,654	9,273,906	3,814,397
290		P	SSGCH		3,508,951	1,404,933	3,510,101	1,404,879
291				B2	12,807,794	5,229,587	12,784,007	5,219,277
292								
293		Total Steam Power Generation		B2	929,868,715	381,063,364	925,505,813	379,264,512

REVISED PROTOCOL Thirteen Month Average				JUNE 2010 ORIGINAL FILING		JUNE 2010 REBUTTAL FILING		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
357	537	Hydraulic Expenses						
358		P	DGP		-	-	-	-
359		P	SG		3,638,907	1,496,698	3,634,488	1,494,881
360		P	SG		392,033	161,245	391,100	160,861
361								
362				B2	<u>4,030,940</u>	<u>1,657,943</u>	<u>4,025,588</u>	<u>1,655,741</u>
363								
364	538	Electric Expenses						
365		P	DGP		-	-	-	-
366		P	SG		-	-	-	-
367		P	SG		-	-	-	-
368								
369				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
370								
371	539	Misc. Hydro Expenses						
372		P	DGP		-	-	-	-
373		P	SG		11,954,405	4,916,898	11,911,400	4,899,210
374		P	SG		5,962,459	2,452,385	5,928,608	2,438,462
375								
376								
377				B2	<u>17,916,864</u>	<u>7,369,283</u>	<u>17,840,008</u>	<u>7,337,671</u>
378								
379	540	Rents (Hydro Generation)						
380		P	DGP		-	-	-	-
381		P	SG		137,741	56,653	137,856	56,701
382		P	SG		(630)	(259)	(630)	(259)
383								
384				B2	<u>137,111</u>	<u>56,394</u>	<u>137,226</u>	<u>56,442</u>
385								
386	541	Maint Supervision & Engineering						
387		P	DGP		-	-	-	-
388		P	SG		2,688	1,106	2,683	1,103
389		P	SG		-	-	-	-
390								
391				B2	<u>2,688</u>	<u>1,106</u>	<u>2,683</u>	<u>1,103</u>
392								
393	542	Maintenance of Structures						
394		P	DGP		-	-	-	-
395		P	SG		1,143,137	470,177	1,140,231	468,982
396		P	SG		90,220	37,108	89,747	36,913
397								
398				B2	<u>1,233,357</u>	<u>507,285</u>	<u>1,229,978</u>	<u>505,895</u>
399								
400								
401								
402								
403	543	Maintenance of Dams & Waterways						
404		P	DGP		-	-	-	-
405		P	SG		1,004,733	413,251	1,000,991	411,712
406		P	SG		455,062	187,169	452,474	186,104
407								
408				B2	<u>1,459,795</u>	<u>600,420</u>	<u>1,453,464</u>	<u>597,816</u>
409								
410	544	Maintenance of Electric Plant						
411		P	DGP		-	-	-	-
412		P	SG		1,088,740	447,803	1,081,293	444,740
413		P	SG		526,648	216,613	523,841	215,458
414								
415				B2	<u>1,615,387</u>	<u>664,416</u>	<u>1,605,134</u>	<u>660,198</u>
416								
417	545	Maintenance of Misc. Hydro Plant						
418		P	DGP		-	-	-	-
419		P	SG		1,463,939	602,124	1,458,857	600,034
420		P	SG		707,825	291,132	705,945	290,358
421								
422				B2	<u>2,171,765</u>	<u>893,256</u>	<u>2,164,803</u>	<u>890,393</u>
423								
424		Total Hydraulic Power Generation		B2	<u>38,076,732</u>	<u>15,661,122</u>	<u>37,881,438</u>	<u>15,580,797</u>

REVISED PROTOCOL Thirteen Month Average					JUNE 2010 ORIGINAL FILING		JUNE 2010 REBUTTAL FILING	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
846	923	Outside Services						
847		PTD	S		2,516	2,516	2,516	2,516
848		CUST	CN		-	-	-	-
849		PTD	SO		12,004,723	4,959,790	12,005,366	4,972,052
850				B2	12,007,239	4,962,306	12,007,882	4,974,568
851								
852	924	Property Insurance						
853		PTD	SO		33,276,675	13,748,366	33,276,675	13,781,617
854				B2	33,276,675	13,748,366	33,276,675	13,781,617
855								
856	925	Injuries & Damages						
857		PTD	SO		10,789,977	4,457,914	10,789,977	4,468,695
858				B2	10,789,977	4,457,914	10,789,977	4,468,695
859								
860	926	Employee Pensions & Benefits						
861		LABOR	S		-	-	-	-
862		CUST	CN		-	-	-	-
863		LABOR	SO		-	-	-	-
864				B2	-	-	-	-
865								
866	927	Franchise Requirements						
867		DMSC	S		-	-	-	-
868		DMSC	SO		-	-	-	-
869				B2	-	-	-	-
870								
871	928	Regulatory Commission Expense						
872		DMSC	S		10,021,948	3,867,344	10,021,948	3,867,344
873		CUST	CN		-	-	-	-
874		DMSC	SO		2,904	1,200	2,904	1,203
875		FERC	SG		1,957,448	805,107	1,957,448	805,107
876				B2	11,982,299	4,673,651	11,982,299	4,673,653
877								
878	929	Duplicate Charges						
879		LABOR	S		-	-	-	-
880		LABOR	SO		(4,115,191)	(1,700,204)	(4,110,996)	(1,702,579)
881				B2	(4,115,191)	(1,700,204)	(4,110,996)	(1,702,579)
882								
883	930	Misc General Expenses						
884		PTD	S		5,631,284	1,549,392	5,631,284	1,549,392
885		CUST	CN		4,636	2,217	4,636	2,217
886		LABOR	SO		12,150,196	5,019,893	13,740,992	5,690,865
887				B2	17,786,116	6,571,502	19,376,912	7,242,474
888								
889	931	Rents						
890		PTD	S		962,728	(284)	962,728	(284)
891		PTD	SO		5,527,919	2,283,878	5,396,962	2,235,165
892				B2	6,490,647	2,283,593	6,359,690	2,234,881
893								
894	935	Maintenance of General Plant						
895		G	S		23,986	-	23,783	-
896		CUST	CN		-	-	-	-
897		G	SO		27,327,198	11,290,320	27,286,870	11,300,924
898				B2	27,351,184	11,290,320	27,310,653	11,300,924
899								
900		Total Administrative & General Expense		B2	177,636,836	66,988,840	178,190,260	67,393,877
901								
902		Summary of A&G Expense by Factor						
903		S			14,174,537	(542,818)	14,139,625	(542,818)
904		SO			161,500,215	66,724,335	162,088,552	67,129,372
905		SG			1,957,448	805,107	1,957,448	805,107
906		CN			4,636	2,217	4,636	2,217
907		Total A&G Expense by Factor			177,636,836	66,988,840	178,190,260	67,393,877
908								
909		Total O&M Expense		B2	2,767,916,636	1,160,620,455	2,788,423,657	1,168,667,253

REVISED PROTOCOL Thirteen Month Average					JUNE 2010 ORIGINAL FILING		JUNE 2010 REBUTTAL FILING	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1233	SCHMDF	Deductions - Flow Through						
1234		SCHMDF	S		-	-	-	-
1235		SCHMDF	DGP		-	-	-	-
1236		SCHMDF	DGU		-	-	-	-
1237				B6	-	-	-	-
1238	SCHMDP	Deductions - Permanent						
1239		SCHMDP	S		-	-	-	-
1240		P	SE		282,084	115,656	282,084	115,656
1241		PTD	SNP		381,063	162,261	381,063	162,732
1242		IBT	IBT		-	-	-	-
1243		P	SG		(0)	(0)	(0)	(0)
1244		SCHMDP-SO	SO		14,400,500	5,949,613	14,400,500	5,964,003
1245				B6	15,063,647	6,227,531	15,063,647	6,242,390
1246								
1247	SCHMDT	Deductions - Temporary						
1248		GP	S		12,110,316	9,707,905	12,110,316	9,707,905
1249		CUST	BADDEBT		-	-	-	-
1250		SCHMDT-SNP	SNP		174,014,423	74,097,478	174,014,423	74,312,285
1251		SCHMDT	CN		0	0	0	0
1252		SCHMDT	TROJD		-	-	-	-
1253		CUST	DGP		-	-	-	-
1254		P	SE		14,119,833	5,789,231	14,119,833	5,789,231
1255		SCHMDT-SG	SG		1,405,387	578,042	1,405,387	578,042
1256		SCHMDT-GPS	GPS		28,703,791	11,859,064	28,703,791	11,887,745
1257		SCHMDT-SO	SO		(0)	(0)	(0)	(0)
1258		TAXDEPR	TAXDEPR		1,333,281,074	549,066,479	1,333,281,074	549,066,479
1259		DPW	SNPD		0	0	0	0
1260				B6	1,563,634,824	651,098,199	1,563,634,824	651,341,687
1261								
1262		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,578,698,471	657,325,730	1,578,698,471	657,584,078
1263								
1264		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(781,442,860)	(345,860,499)	(780,586,251)	(344,269,771)
1265								
1266								
1267								
1268	40911	State Income Taxes						
1269		IBT	IBT		1,345,051	142,895	1,490,552	267,293
1270		IBT	IBT		-	-	-	-
1271		REC	P		(1,686,185)	(693,535)	(1,686,185)	(693,535)
1272		IBT	IBT		-	-	-	-
1273		Total State Tax Expense			(341,134)	(550,640)	(195,633)	(426,242)
1274								
1275								
1276		Calculation of Taxable Income:						
1277		Operating Revenues			4,475,654,891	1,850,482,541	4,493,426,185	1,860,260,961
1278		Operating Deductions:						
1279		O & M Expenses			2,767,916,636	1,160,620,455	2,788,423,657	1,168,667,253
1280		Depreciation Expense			477,103,588	191,263,214	474,762,937	190,840,665
1281		Amortization Expense			56,209,608	20,812,086	56,086,022	20,776,071
1282		Taxes Other Than Income			125,956,211	41,717,046	125,956,211	41,816,962
1283		Interest & Dividends (AFUDC-Equity)			(114,549,555)	(48,776,607)	(114,549,555)	(48,918,010)
1284		Misc Revenue & Expense			(12,011,767)	(4,931,495)	(12,011,767)	(4,931,451)
1285		Total Operating Deductions			3,300,624,721	1,360,704,698	3,318,667,504	1,368,251,490
1286		Other Deductions:						
1287		Interest Deductions			321,954,481	136,610,101	318,933,186	134,758,635
1288		Interest on PCRBS			-	-	-	-
1289		Schedule M Adjustments			(781,442,860)	(345,860,499)	(780,586,251)	(344,269,771)
1290								
1291		Income Before State Taxes			71,632,829	7,307,244	75,239,244	12,981,065
1292								
1293		State Income Taxes			(341,134)	(550,640)	(195,633)	(426,242)
1294								
1295		Total Taxable Income			71,973,963	7,857,884	75,434,877	13,407,307
1296								
1297		Tax Rate			35.0%	35.0%	35.0%	35.0%
1298								
1299		Federal Income Tax - Calculated			25,190,887	2,750,259	26,402,207	4,692,558
1300								
1301		Adjustments to Calculated Tax:						
1302	40910	PMI	P	SE	-	-	-	-
1303	40910	REC	P	SG	(58,493,457)	(24,058,608)	(58,493,457)	(24,058,608)
1304	40910		P	SO	-	-	-	-
1305	40910	IRS Settle	LABOR	S	-	-	-	-
1306		Federal Income Tax Expense			(33,302,570)	(21,308,349)	(32,091,250)	(19,366,050)
1307								
1308		Total Operating Expenses			3,652,136,837	1,499,019,585	3,669,805,265	1,506,762,518

REVISED PROTOCOL Thirteen Month Average					JUNE 2010 ORIGINAL FILING		JUNE 2010 REBUTTAL FILING	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1309	310	Land and Land Rights						
1310		P	SG		2,329,517	958,140	2,329,517	958,140
1311		P	SG		34,798,446	14,312,749	34,798,446	14,312,749
1312		P	SG		56,303,435	23,157,843	56,303,435	23,157,843
1313		P	S		-	-	-	-
1314		P	SSGCH		2,415,102	966,972	2,415,102	966,618
1315				B8	95,846,500	39,395,704	95,846,500	39,395,350
1316								
1317	311	Structures and Improvements						
1318		P	SG		234,877,017	96,605,918	234,877,017	96,605,918
1319		P	SG		326,027,802	134,096,624	326,027,802	134,096,624
1320		P	SG		199,554,905	82,077,782	199,554,905	82,077,782
1321		P	SSGCH		55,364,139	22,167,000	55,364,139	22,158,891
1322				B8	815,823,864	334,947,324	815,823,864	334,939,215
1323								
1324	312	Boiler Plant Equipment						
1325		P	SG		702,747,478	289,043,031	705,343,265	290,110,689
1326		P	SG		651,927,954	268,140,744	653,379,766	268,737,881
1327		P	SG		1,552,107,032	638,388,233	1,500,251,774	617,059,944
1328		P	SSGCH		324,969,775	130,113,197	329,555,906	131,901,150
1329				B8	3,231,752,240	1,325,685,205	3,188,530,711	1,307,809,663
1330								
1331	314	Turbogenerator Units						
1332		P	SG		143,451,709	59,002,299	143,451,709	59,002,299
1333		P	SG		144,201,510	59,310,695	144,201,510	59,310,695
1334		P	SG		453,192,965	186,400,197	453,192,965	186,400,197
1335		P	SSGCH		63,438,406	25,399,820	63,438,406	25,390,529
1336				B8	804,284,590	330,113,011	804,284,590	330,103,720
1337								
1338	315	Accessory Electric Equipment						
1339		P	SG		87,991,119	36,191,122	87,991,119	36,191,122
1340		P	SG		139,006,394	57,173,922	139,006,394	57,173,922
1341		P	SG		70,531,112	29,009,747	70,531,112	29,009,747
1342		P	SSGCH		64,911,564	25,989,651	64,911,564	25,980,144
1343				B8	362,440,189	148,364,442	362,440,189	148,354,935
1344								
1345								
1346								
1347	316	Misc Power Plant Equipment						
1348		P	SG		4,915,806	2,021,892	4,915,806	2,021,892
1349		P	SG		5,295,901	2,178,227	5,295,901	2,178,227
1350		P	SG		13,086,246	5,382,429	13,086,246	5,382,429
1351		P	SSGCH		3,162,939	1,266,395	3,162,939	1,265,932
1352				B8	26,460,892	10,848,942	26,460,892	10,848,479
1353								
1354	317	Steam Plant ARO						
1355		P	S		-	-	-	-
1356				B8	-	-	-	-
1357								
1358	SP	Unclassified Steam Plant - Account 300						
1359		P	SG		3,112,950	1,280,370	3,112,950	1,280,370
1360				B8	3,112,950	1,280,370	3,112,950	1,280,370
1361								
1362								
1363		Total Steam Production Plant		B8	5,339,721,225	2,190,634,998	5,296,499,696	2,172,731,732
1364								
1365								
1366		Summary of Steam Production Plant by Factor						
1367		S			-	-	-	-
1368		DGP			-	-	-	-
1369		DGU			-	-	-	-
1370		SG			4,825,459,299	1,984,731,962	4,777,651,639	1,965,068,468
1371		SSGCH			514,261,926	205,903,036	518,848,057	207,663,264
1372		Total Steam Production Plant by Factor			5,339,721,225	2,190,634,998	5,296,499,696	2,172,731,732
1373	320	Land and Land Rights						
1374		P	SG		-	-	-	-
1375		P	SG		-	-	-	-
1376				B8	-	-	-	-
1377								
1378	321	Structures and Improvements						
1379		P	SG		-	-	-	-
1380		P	SG	B8	-	-	-	-
1381					-	-	-	-

REVISED PROTOCOL Thirteen Month Average					JUNE 2010 ORIGINAL FILING		JUNE 2010 REBUTTAL FILING	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1455								
1456								
1457	335	Misc. Power Plant Equipment						
1458		P	SG		1,173,713	482,753	1,173,713	482,753
1459		P	SG		194,397	79,956	194,397	79,956
1460		P	SG		995,385	409,406	995,385	409,406
1461		P	SG		14,474	5,953	14,474	5,953
1462				B8	<u>2,377,968</u>	<u>978,068</u>	<u>2,377,968</u>	<u>978,068</u>
1463								
1464	336	Roads, Railroads & Bridges						
1465		P	SG		4,689,357	1,928,752	4,689,357	1,928,752
1466		P	SG		828,976	340,961	828,976	340,961
1467		P	SG		8,475,746	3,486,111	8,475,746	3,486,111
1468		P	SG		624,714	256,947	624,714	256,947
1469				B8	<u>14,618,793</u>	<u>6,012,772</u>	<u>14,618,793</u>	<u>6,012,772</u>
1470								
1471	337	Hydro Plant ARO						
1472		P	S		-	-	-	-
1473				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1474								
1475	HP	Unclassified Hydro Plant - Acct 300						
1476		P	S		-	-	-	-
1477		P	SG		-	-	-	-
1478		P	SG		-	-	-	-
1479		P	SG		-	-	-	-
1480				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1481								
1482		Total Hydraulic Production Plant		B8	<u>624,360,142</u>	<u>256,801,986</u>	<u>621,096,355</u>	<u>255,459,576</u>
1483								
1484		Summary of Hydraulic Plant by Factor						
1485		S			-	-	-	-
1486		SG			624,360,142	256,801,986	621,096,355	255,459,576
1487		DGP			-	-	-	-
1488		DGU			-	-	-	-
1489		Total Hydraulic Plant by Factor			<u>624,360,142</u>	<u>256,801,986</u>	<u>621,096,355</u>	<u>255,459,576</u>
1490								
1491	340	Land and Land Rights						
1492		P	SG		21,542,917	8,860,694	21,542,917	8,860,694
1493		P	SG		-	-	-	-
1494		P	SSGCT		-	-	-	-
1495				B8	<u>21,542,917</u>	<u>8,860,694</u>	<u>21,542,917</u>	<u>8,860,694</u>
1496								
1497	341	Structures and Improvements						
1498		P	SG		103,830,672	42,705,998	103,830,672	42,705,998
1499		P	SG		166,099	68,317	166,099	68,317
1500		P	SSGCT		4,121,643	1,839,537	4,121,643	1,845,429
1501				B8	<u>108,118,414</u>	<u>44,613,852</u>	<u>108,118,414</u>	<u>44,619,744</u>
1502								
1503	342	Fuel Holders, Producers & Accessories						
1504		P	SG		6,788,799	2,792,262	6,788,799	2,792,262
1505		P	SG		121,339	49,907	121,339	49,907
1506		P	SSGCT		2,284,126	1,019,432	2,284,126	1,022,697
1507				B8	<u>9,194,264</u>	<u>3,861,601</u>	<u>9,194,264</u>	<u>3,864,866</u>
1508								
1509	343	Prime Movers						
1510		P	S		-	-	-	-
1511		P	SG		746,209	306,919	758,235	311,865
1512		P	SG		2,099,254,405	863,432,278	2,090,646,429	859,891,781
1513		P	SSGCT		53,331,062	23,802,273	53,340,527	23,882,747
1514				B8	<u>2,153,331,676</u>	<u>887,541,470</u>	<u>2,144,745,191</u>	<u>884,086,393</u>
1515								
1516	344	Generators						
1517		P	S		-	-	-	-
1518		P	SG		-	-	-	-
1519		P	SG		219,348,069	90,218,795	219,348,069	90,218,795
1520		P	SSGCT		15,873,643	7,084,592	15,873,643	7,107,283
1521				B8	<u>235,221,712</u>	<u>97,303,387</u>	<u>235,221,712</u>	<u>97,326,078</u>

REVISED PROTOCOL Thirteen Month Average				JUNE 2010 ORIGINAL FILING		JUNE 2010 REBUTTAL FILING		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1653	366	Underground Conduit						
1654		DPW	S		278,199,662	147,470,113	278,199,662	147,470,113
1655				B8	278,199,662	147,470,113	278,199,662	147,470,113
1656								
1657								
1658								
1659								
1660	367	Underground Conductors						
1661		DPW	S		672,609,814	426,168,354	672,609,814	426,168,354
1662				B8	672,609,814	426,168,354	672,609,814	426,168,354
1663								
1664	368	Line Transformers						
1665		DPW	S		1,014,141,977	370,913,898	1,014,141,977	370,913,898
1666				B8	1,014,141,977	370,913,898	1,014,141,977	370,913,898
1667								
1668	369	Services						
1669		DPW	S		534,943,523	194,726,412	534,943,523	194,726,412
1670				B8	534,943,523	194,726,412	534,943,523	194,726,412
1671								
1672	370	Meters						
1673		DPW	S		187,342,727	80,051,986	187,342,727	80,051,986
1674				B8	187,342,727	80,051,986	187,342,727	80,051,986
1675								
1676	371	Installations on Customers' Premises						
1677		DPW	S		8,813,849	4,517,121	8,813,849	4,517,121
1678				B8	8,813,849	4,517,121	8,813,849	4,517,121
1679								
1680	372	Leased Property						
1681		DPW	S		-	-	-	-
1682				B8	-	-	-	-
1683								
1684	373	Street Lights						
1685		DPW	S		61,496,138	26,226,122	61,496,138	26,226,122
1686				B8	61,496,138	26,226,122	61,496,138	26,226,122
1687								
1688	DP	Unclassified Dist Plant - Acct 300						
1689		DPW	S		24,892,870	12,608,877	24,892,870	12,608,877
1690				B8	24,892,870	12,608,877	24,892,870	12,608,877
1691								
1692	DS0	Unclassified Dist Sub Plant - Acct 300						
1693		DPW	S		-	-	-	-
1694				B8	-	-	-	-
1695								
1696								
1697		Total Distribution Plant		B8	5,311,982,448	2,250,102,258	5,308,183,483	2,263,491,287
1698								
1699		Summary of Distribution Plant by Factor						
1700		S			5,311,982,448	2,250,102,258	5,308,183,483	2,263,491,287
1701								
1702		Total Distribution Plant by Factor			5,311,982,448	2,250,102,258	5,308,183,483	2,263,491,287

REVISED PROTOCOL Thirteen Month Average				JUNE 2010 ORIGINAL FILING		JUNE 2010 REBUTTAL FILING		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1703	389	Land and Land Rights						
1704		G-SITUS	S		9,366,146	3,912,173	9,366,146	3,912,173
1705		CUST	CN		1,128,506	539,579	1,128,506	539,579
1706		G-DGU	SG		332	137	332	137
1707		G-SG	SG		1,228	505	1,228	505
1708		PTD	SO		5,598,055	2,312,854	5,598,055	2,318,448
1709				B8	16,094,266	6,765,247	16,094,266	6,770,841
1710								
1711	390	Structures and Improvements						
1712		G-SITUS	S		110,061,168	36,639,636	110,061,168	36,639,636
1713		G-DGP	SG		358,127	147,299	358,127	147,299
1714		G-DGU	SG		1,573,572	647,217	1,573,572	647,217
1715		CUST	CN		12,129,443	5,799,516	12,129,443	5,799,516
1716		G-SG	SG		3,923,902	1,613,918	3,923,902	1,613,918
1717		PTD	SO		101,392,050	41,890,453	101,392,050	41,991,767
1718				B8	229,438,263	86,738,039	229,438,263	86,839,352
1719								
1720	391	Office Furniture & Equipment						
1721		G-SITUS	S		14,118,296	3,257,959	14,118,296	3,257,959
1722		G-DGP	SG		15,879	6,531	15,879	6,531
1723		G-DGU	SG		22,268	9,159	22,268	9,159
1724		CUST	CN		8,262,760	3,950,718	8,262,760	3,950,718
1725		G-SG	SG		4,661,186	1,917,166	4,661,186	1,917,166
1726		P	SE		111,675	45,788	111,675	45,788
1727		PTD	SO		61,775,601	25,522,789	61,775,601	25,584,517
1728		G-SG	SSGCH		74,351	29,769	74,351	29,758
1729		G-SG	SSGCT		-	-	-	-
1730				B8	89,042,015	34,739,877	89,042,015	34,801,594
1731								
1732	392	Transportation Equipment						
1733		G-SITUS	S		72,593,756	32,334,231	72,593,756	32,334,231
1734		PTD	SO		8,291,073	3,425,484	8,291,073	3,433,768
1735		G-SG	SG		16,345,083	6,722,802	16,345,083	6,722,802
1736		CUST	CN		-	-	-	-
1737		G-DGU	SG		930,695	382,799	930,695	382,799
1738		P	SE		655,378	268,710	655,378	268,710
1739		G-DGP	SG		120,286	49,474	120,286	49,474
1740		G-SG	SSGCH		374,178	149,816	374,178	149,761
1741		G-DGU	SSGCT		44,655	19,930	44,655	19,994
1742				B8	99,355,105	43,353,245	99,355,105	43,361,539
1743								
1744	393	Stores Equipment						
1745		G-SITUS	S		8,740,638	3,694,185	8,740,638	3,694,185
1746		G-DGP	SG		108,431	44,598	108,431	44,598
1747		G-DGU	SG		626,081	257,510	626,081	257,510
1748		PTD	SO		388,792	160,631	388,792	161,019
1749		G-SG	SG		3,726,427	1,532,695	3,726,427	1,532,695
1750		G-DGU	SSGCT		53,971	24,088	53,971	24,165
1751				B8	13,644,341	5,713,707	13,644,341	5,714,172

REVISED PROTOCOL Thirteen Month Average					JUNE 2010 ORIGINAL FILING		JUNE 2010 REBUTTAL FILING	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1752								
1753	394	Tools, Shop & Garage Equipment						
1754		G-SITUS	S		31,574,198	12,214,597	31,574,198	12,214,597
1755		G-DGP	SG		2,221,252	913,610	2,221,252	913,610
1756		G-SG	SG		19,573,475	8,050,654	19,573,475	8,050,654
1757		PTD	SO		4,068,324	1,680,841	4,068,324	1,684,906
1758		P	SE		7,106	2,914	7,106	2,914
1759		G-DGU	SG		3,564,506	1,466,097	3,564,506	1,466,097
1760		G-SG	SSGCH		1,601,737	641,312	1,601,737	641,078
1761		G-SG	SSGCT		86,334	38,532	86,334	38,655
1762				B8	62,696,933	25,008,557	62,696,933	25,012,511
1763								
1764	395	Laboratory Equipment						
1765		G-SITUS	S		26,812,171	7,551,417	26,812,171	7,551,417
1766		G-DGP	SG		165,008	67,868	165,008	67,868
1767		G-DGU	SG		179,178	73,697	179,178	73,697
1768		PTD	SO		5,443,122	2,248,843	5,443,122	2,254,282
1769		P	SE		42,438	17,400	42,438	17,400
1770		G-SG	SG		6,018,295	2,475,350	6,018,295	2,475,350
1771		G-SG	SSGCH		253,001	101,298	253,001	101,261
1772		G-SG	SSGCT		14,022	6,258	14,022	6,278
1773				B8	38,927,233	12,542,132	38,927,233	12,547,554
1774								
1775	396	Power Operated Equipment						
1776		G-SITUS	S		92,429,663	34,586,079	92,429,663	34,586,079
1777		G-DGP	SG		981,699	403,777	981,699	403,777
1778		G-SG	SG		28,644,522	11,781,614	28,644,522	11,781,614
1779		PTD	SO		1,574,391	650,465	1,574,391	652,038
1780		G-DGU	SG		1,800,488	740,548	1,800,488	740,548
1781		P	SE		73,823	30,268	73,823	30,268
1782		P	SSGCT		-	-	-	-
1783		G-SG	SSGCH		968,906	387,936	968,906	387,794
1784				B8	126,473,492	48,580,687	126,473,492	48,582,119
1785	397	Communication Equipment						
1786		COM_EQ	S		111,123,813	26,871,543	98,563,852	25,853,411
1787		COM_EQ	SG		4,843,042	1,991,964	3,602,193	1,481,597
1788		COM_EQ	SG		8,499,876	3,496,035	5,902,491	2,427,720
1789		COM_EQ	SO		54,682,392	22,592,207	45,328,486	18,772,904
1790		COM_EQ	CN		3,296,736	1,576,286	2,316,858	1,107,772
1791		COM_EQ	SG		73,335,934	30,163,382	79,252,336	32,596,823
1792		COM_EQ	SE		222,088	91,058	(67,446)	(27,653)
1793		COM_EQ	SSGCH		933,764	373,866	823,739	329,693
1794		COM_EQ	SSGCT		(5,718)	(2,552)	3,042	1,362
1795				B8	256,931,928	87,153,789	235,725,552	82,543,629
1796								
1797	398	Misc. Equipment						
1798		G-SITUS	S		1,148,583	328,942	1,148,583	328,942
1799		G-DGP	SG		12,079	4,968	12,079	4,968
1800		G-DGU	SG		1,997	821	1,997	821
1801		CUST	CN		197,260	94,317	197,260	94,317
1802		PTD	SO		3,406,366	1,407,351	3,406,366	1,410,755
1803		P	SE		1,668	684	1,668	684
1804		G-SG	SG		1,588,848	653,500	1,588,848	653,500
1805		G-SG	SSGCT		-	-	-	-
1806				B8	6,356,801	2,490,584	6,356,801	2,493,988
1807								
1808	399	Coal Mine						
1809		P	SE		467,212,138	191,560,279	466,546,054	191,287,180
1810	MP	P	SE		-	-	-	-
1811				B8	467,212,138	191,560,279	466,546,054	191,287,180
1812								
1813	399L	WIDCO Capital Lease						
1814		P	SE	Tab 8	-	-	-	-
1815					-	-	-	-
1816					-	-	-	-
1817		Remove Capital Leases			-	-	-	-
1818				Tab 8	-	-	-	-
1819					-	-	-	-

REVISED PROTOCOL Thirteen Month Average				JUNE 2010 ORIGINAL FILING		JUNE 2010 REBUTTAL FILING		
FERC	BUS							
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1882	303	Miscellaneous Intangible Plant						
1883		I-SITUS	S		1,969,313	889,859	2,514,390	941,625
1884		I-SG	SG		74,975,068	30,837,565	74,975,068	30,837,565
1885		PTD	SO		378,519,224	156,386,439	377,970,327	156,537,339
1886		P	SE		3,773,865	1,547,311	3,810,274	1,562,239
1887		CUST	CN		116,827,021	55,859,134	115,997,261	55,462,396
1888		P	SG		344,575	141,725	344,575	141,725
1889		I-DGP	SSGCT		-	-	-	-
1890				B8	576,409,066	245,662,033	575,611,895	245,482,889
1891	303	Less Non-Utility Plant						
1892		I-SITUS	S		-	-	-	-
1893					576,409,066	245,662,033	575,611,895	245,482,889
1894	IP	Unclassified Intangible Plant - Acct 300						
1895		I-SITUS	S		-	-	-	-
1896		I-SG	SG		-	-	-	-
1897		I-DGU	SG		-	-	-	-
1898		PTD	SO		-	-	-	-
1899					-	-	-	-
1900					-	-	-	-
1901		Total Intangible Plant		B8	702,258,800	296,417,199	699,714,134	295,519,303
1902								
1903		Summary of Intangible Plant by Factor						
1904		S			4,418,513	889,859	4,963,590	941,625
1905		DGP			-	-	-	-
1906		DGU			-	-	-	-
1907		SG			198,720,177	81,734,455	196,972,682	81,015,703
1908		SO			378,519,224	156,386,439	377,970,327	156,537,339
1909		CN			116,827,021	55,859,134	115,997,261	55,462,396
1910		SSGCT			-	-	-	-
1911		SSGCH			-	-	-	-
1912		SE			3,773,865	1,547,311	3,810,274	1,562,239
1913		Total Intangible Plant by Factor			702,258,800	296,417,199	699,714,134	295,519,303
1914		Summary of Unclassified Plant (Account 106)						
1915		DP			24,892,870	12,608,877	24,892,870	12,608,877
1916		DS0			-	-	-	-
1917		GP			206,988	85,518	206,988	85,725
1918		HP			-	-	-	-
1919		NP			-	-	-	-
1920		OP			300,383,503	123,549,014	300,383,503	123,549,014
1921		TP			33,221,646	13,664,205	33,221,646	13,664,205
1922		TS0			-	-	-	-
1923		IP			-	-	-	-
1924		MP			-	-	-	-
1925		SP			3,112,950	1,280,370	3,112,950	1,280,370
1926		Total Unclassified Plant by Factor			361,817,957	151,187,983	361,817,957	151,188,190
1927								
1928		Total Electric Plant In Service		B8	19,607,332,092	8,100,832,546	19,536,928,713	8,091,266,991

REVISED PROTOCOL Thirteen Month Average					JUNE 2010 ORIGINAL FILING		JUNE 2010 REBUTTAL FILING	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1929	Summary of Electric Plant by Factor							
1930	S				5,813,353,549	2,424,097,113	5,797,539,699	2,436,519,776
1931	SE				472,100,179	193,564,411	471,180,969	193,187,528
1932	DGU				-	-	-	-
1933	DGP				-	-	-	-
1934	SG				11,993,514,744	4,932,983,695	11,947,062,535	4,913,877,704
1935	SO				638,248,829	263,694,564	628,346,027	260,231,050
1936	CN				141,841,727	67,819,550	140,032,088	66,954,298
1937	DEU				-	-	-	-
1938	SSGCH				518,467,864	207,587,032	522,943,970	209,302,608
1939	SSGCT				78,754,838	35,149,201	78,773,064	35,269,940
1940	Less Capital Leases				(48,949,638)	(24,063,021)	(48,949,638)	(24,075,913)
1941					<u>19,607,332,092</u>	<u>8,100,832,546</u>	<u>19,536,928,713</u>	<u>8,091,266,991</u>
1942	105	Plant Held For Future Use						
1943		DPW	S		2,627,314	1,881,046	2,627,314	1,881,046
1944		P	SG		-	-	-	-
1945		T	SG		3,662,319	1,506,328	2,570,927	1,057,433
1946		P	SG		8,923,302	3,670,192	8,923,302	3,670,192
1947		P	SE		953,014	390,742	953,014	390,742
1948		G	SG		-	-	-	-
1949								
1950								
1951		Total Plant Held For Future Use		B10	<u>16,165,949</u>	<u>7,448,308</u>	<u>15,074,557</u>	<u>6,999,414</u>
1952								
1953	114	Electric Plant Acquisition Adjustments						
1954		P	S		-	-	-	-
1955		P	SG		142,633,069	58,665,589	142,633,069	58,665,589
1956		P	SG		14,560,711	5,988,882	14,560,711	5,988,882
1957		Total Electric Plant Acquisition Adjustment		B15	<u>157,193,780</u>	<u>64,654,471</u>	<u>157,193,780</u>	<u>64,654,471</u>
1958								
1959	115	Accum Provision for Asset Acquisition Adjustments						
1960		P	S		-	-	-	-
1961		P	SG		(79,283,204)	(32,609,520)	(79,283,204)	(32,609,520)
1962		P	SG		(11,564,316)	(4,756,452)	(11,564,316)	(4,756,452)
1963				B15	<u>(90,847,520)</u>	<u>(37,365,972)</u>	<u>(90,847,520)</u>	<u>(37,365,972)</u>
1964								
1965	120	Nuclear Fuel						
1966		P	SE		-	-	-	-
1967		Total Nuclear Fuel		B15	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1968								
1969	124	Weatherization						
1970		DMSC	S		3,344,206	5,234,833	3,344,206	5,234,833
1971		DMSC	SO		(2,464)	(1,018)	(2,464)	(1,021)
1972				B16	<u>3,341,742</u>	<u>5,233,815</u>	<u>3,341,742</u>	<u>5,233,812</u>
1973								
1974	182W	Weatherization						
1975		DMSC	S		16,022,887	644,363	16,022,887	644,363
1976		DMSC	SG		-	-	-	-
1977		DMSC	SGCT		-	-	-	-
1978		DMSC	SO		-	-	-	-
1979				B16	<u>16,022,887</u>	<u>644,363</u>	<u>16,022,887</u>	<u>644,363</u>
1980								
1981	186W	Weatherization						
1982		DMSC	S		-	-	-	-
1983		DMSC	CN		-	-	-	-
1984		DMSC	CNP		-	-	-	-
1985		DMSC	SG		-	-	-	-
1986		DMSC	SO		-	-	-	-
1987				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1988								
1989		Total Weatherization		B16	<u>19,364,629</u>	<u>5,878,178</u>	<u>19,364,629</u>	<u>5,878,175</u>

REVISED PROTOCOL				JUNE 2010		JUNE 2010		
Thirteen Month Average				ORIGINAL FILING		REBUTTAL FILING		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2111								
2112	1869	Misc Deferred Debits-Trojan						
2113		P	S		-	-	-	-
2114		P	SNPPN		-	-	-	-
2115				B15	-	-	-	-
2116								
2117		Total Miscellaneous Rate Base		B15	3,479,179	1,724,615	3,479,179	1,724,615
2118								
2119		Total Rate Base Additions		B15	694,346,318	249,912,819	693,070,074	249,172,935
2120	235	Customer Service Deposits						
2121		CUST	S		(10,056,592)	(10,056,592)	(10,056,592)	(10,056,592)
2122		CUST	CN		-	-	-	-
2123		Total Customer Service Deposits		B15	(10,056,592)	(10,056,592)	(10,056,592)	(10,056,592)
2124								
2125	2281	Prop Ins	PTD	SO	-	-	-	-
2126	2282	Inj & Dam	PTD	SO	(8,501,565)	(3,512,449)	(8,501,565)	(3,520,944)
2127	2283	Pen & Ben	PTD	SO	(20,844,951)	(8,612,159)	(20,844,951)	(8,632,988)
2128	2283	Pen & Ben	PTD	SG	-	-	-	-
2129	254	Ins Prov	PTD	SE	(1,345,692)	(551,743)	(1,345,692)	(551,743)
2130				B15	(30,692,208)	(12,676,351)	(30,692,208)	(12,705,675)
2131								
2132	22844	Accum Hydro Relicensing Obligation						
2133		P	S		-	-	-	-
2134		P	SG		-	-	-	-
2135				B15	-	-	-	-
2136								
2137	22842	Prv-Trojan	P	TROJD	-	-	-	-
2138	230	ARO	P	TROJP	(2,044,864)	(840,658)	(2,044,864)	(840,658)
2139	254105	ARO	P	TROJP	(3,373,343)	(1,386,806)	(3,373,343)	(1,386,806)
2140	254		P	S	(1,330,711)	0	(1,330,711)	0
2141				B15	(6,748,918)	(2,227,464)	(6,748,918)	(2,227,464)
2142								
2143	252	Customer Advances for Construction						
2144		DPW	S		(11,754,680)	(7,273,701)	(11,754,680)	(7,273,701)
2145		DPW	SE		-	-	-	-
2146		T	SG		(8,565,697)	(3,523,108)	(8,565,697)	(3,523,108)
2147		DPW	SO		-	-	-	-
2148		CUST	CN		(1)	(0)	(1)	(0)
2149		Total Customer Advances for Construction		B20	(20,320,377)	(10,796,809)	(20,320,377)	(10,796,809)
2150								
2151	25398	SO2 Emissions						
2152		P	SE		(16,895,232)	(6,927,165)	(16,895,232)	(6,927,165)
2153				B19	(16,895,232)	(6,927,165)	(16,895,232)	(6,927,165)
2154								
2155	25399	Other Deferred Credits						
2156		P	S		(4,238,133)	(747,108)	(4,238,133)	(747,108)
2157		LABOR	SO		(4,492,062)	(1,855,910)	(7,786,150)	(3,224,653)
2158		P	SG		(10,798,077)	(4,441,295)	(10,798,077)	(4,441,295)
2159		P	SE		(1,957,749)	(802,691)	(1,957,749)	(802,691)
2160				B15	(21,486,020)	(7,847,003)	(24,780,108)	(9,215,746)

REVISED PROTOCOL					JUNE 2010		JUNE 2010	
Thirteen Month Average					ORIGINAL FILING		REBUTTAL FILING	
FERC	BUS							
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2228								
2229								
2230	108SP	Steam Prod Plant Accumulated Depr						
2231		P	S		-	-	-	-
2232		P	SG		(855,264,830)	(351,774,067)	(857,900,075)	(352,857,955)
2233		P	SG		(944,996,202)	(388,680,963)	(946,485,618)	(389,293,566)
2234		P	SG		(553,385,188)	(227,609,685)	(550,543,990)	(226,441,088)
2235		P	SSGCH		(152,318,445)	(60,986,102)	(156,689,636)	(62,713,314)
2236				B17	<u>(2,505,964,665)</u>	<u>(1,029,050,817)</u>	<u>(2,511,619,319)</u>	<u>(1,031,305,923)</u>
2237								
2238	108NP	Nuclear Prod Plant Accumulated Depr						
2239		P	SG		-	-	-	-
2240		P	SG		-	-	-	-
2241		P	SG		-	-	-	-
2242				B17	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2243								
2244								
2245	108HP	Hydraulic Prod Plant Accum Depr						
2246		P	S		-	-	-	-
2247		P	SG		(150,173,626)	(61,767,052)	(150,346,014)	(61,837,956)
2248		P	SG		(29,190,498)	(12,006,176)	(28,747,652)	(11,824,032)
2249		P	SG		(62,130,335)	(25,554,471)	(61,771,215)	(25,406,764)
2250		P	SG		(13,869,302)	(5,704,503)	(13,136,097)	(5,402,933)
2251				B17	<u>(255,363,762)</u>	<u>(105,032,203)</u>	<u>(254,000,979)</u>	<u>(104,471,684)</u>
2252								
2253	108OP	Other Production Plant - Accum Depr						
2254		P	S		-	-	-	-
2255		P	SG		(1,352,981)	(556,487)	(1,365,762)	(561,744)
2256		P	SG		-	-	-	-
2257		P	SG		(201,063,089)	(82,698,105)	(206,306,747)	(84,854,844)
2258		P	SSGCT		(20,555,097)	(9,173,979)	(20,521,403)	(9,188,276)
2259				B17	<u>(222,971,167)</u>	<u>(92,428,571)</u>	<u>(228,193,912)</u>	<u>(94,604,863)</u>
2260								
2261	108EP	Experimental Plant - Accum Depr						
2262		P	SG		-	-	-	-
2263		P	SG		-	-	-	-
2264					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2265								
2266		Total Production Plant Accum Depreciation		B17	<u>(2,984,299,594)</u>	<u>(1,226,511,590)</u>	<u>(2,993,814,210)</u>	<u>(1,230,382,471)</u>
2267								
2268		Summary of Prod Plant Depreciation by Factor						
2269		S			-	-	-	-
2270		DGP			-	-	-	-
2271		DGU			-	-	-	-
2272		SG			(2,811,426,052)	(1,156,351,509)	(2,816,603,171)	(1,158,480,880)
2273		SSGCH			(152,318,445)	(60,986,102)	(156,689,636)	(62,713,314)
2274		SSGCT			(20,555,097)	(9,173,979)	(20,521,403)	(9,188,276)
2275		Total of Prod Plant Depreciation by Factor			<u>(2,984,299,594)</u>	<u>(1,226,511,590)</u>	<u>(2,993,814,210)</u>	<u>(1,230,382,471)</u>
2276								
2277								
2278	108TP	Transmission Plant Accumulated Depr						
2279		T	SG		(389,961,690)	(160,392,904)	(388,540,292)	(159,808,277)
2280		T	SG		(390,225,242)	(160,501,304)	(390,140,545)	(160,466,468)
2281		T	SG		(367,744,170)	(151,254,743)	(362,205,681)	(148,976,739)
2282		Total Trans Plant Accum Depreciation		B17	<u>(1,147,931,102)</u>	<u>(472,148,951)</u>	<u>(1,140,886,518)</u>	<u>(469,251,484)</u>

REVISED PROTOCOL				JUNE 2010		JUNE 2010		
Thirteen Month Average				ORIGINAL FILING		REBUTTAL FILING		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2283	108360	Land and Land Rights						
2284		DPW	S		(5,438,734)	(1,563,622)	(5,438,734)	(1,563,622)
2285				B17	(5,438,734)	(1,563,622)	(5,438,734)	(1,563,622)
2286								
2287	108361	Structures and Improvements						
2288		DPW	S		(12,623,218)	(6,179,519)	(12,623,218)	(6,179,519)
2289				B17	(12,623,218)	(6,179,519)	(12,623,218)	(6,179,519)
2290								
2291	108362	Station Equipment						
2292		DPW	S		(198,043,878)	(80,074,276)	(198,043,878)	(80,074,276)
2293				B17	(198,043,878)	(80,074,276)	(198,043,878)	(80,074,276)
2294								
2295	108363	Storage Battery Equipment						
2296		DPW	S		(670,027)	(670,027)	(670,027)	(670,027)
2297				B17	(670,027)	(670,027)	(670,027)	(670,027)
2298								
2299	108364	Poles, Towers & Fixtures						
2300		DPW	S		(552,189,394)	(163,840,599)	(553,688,545)	(166,800,996)
2301				B17	(552,189,394)	(163,840,599)	(553,688,545)	(166,800,996)
2302								
2303	108365	Overhead Conductors						
2304		DPW	S		(245,139,006)	(47,926,747)	(245,139,006)	(47,926,747)
2305				B17	(245,139,006)	(47,926,747)	(245,139,006)	(47,926,747)
2306								
2307	108366	Underground Conduit						
2308		DPW	S		(115,874,430)	(57,241,372)	(115,874,430)	(57,241,372)
2309				B17	(115,874,430)	(57,241,372)	(115,874,430)	(57,241,372)
2310								
2311	108367	Underground Conductors						
2312		DPW	S		(265,540,146)	(157,412,896)	(265,540,146)	(157,412,896)
2313				B17	(265,540,146)	(157,412,896)	(265,540,146)	(157,412,896)
2314								
2315	108368	Line Transformers						
2316		DPW	S		(345,661,924)	(85,064,497)	(345,661,924)	(85,064,497)
2317				B17	(345,661,924)	(85,064,497)	(345,661,924)	(85,064,497)
2318								
2319	108369	Services						
2320		DPW	S		(153,252,735)	(50,484,588)	(153,252,735)	(50,484,588)
2321				B17	(153,252,735)	(50,484,588)	(153,252,735)	(50,484,588)
2322								
2323	108370	Meters						
2324		DPW	S		(83,998,646)	(26,971,415)	(83,998,646)	(26,971,415)
2325				B17	(83,998,646)	(26,971,415)	(83,998,646)	(26,971,415)
2326								
2327								
2328								
2329	108371	Installations on Customers' Premises						
2330		DPW	S		(7,777,145)	(3,698,143)	(7,777,145)	(3,698,143)
2331				B17	(7,777,145)	(3,698,143)	(7,777,145)	(3,698,143)
2332								
2333	108372	Leased Property						
2334		DPW	S		-	-	-	-
2335				B17	-	-	-	-
2336								
2337	108373	Street Lights						
2338		DPW	S		(27,543,480)	(13,632,458)	(27,543,480)	(13,632,458)
2339				B17	(27,543,480)	(13,632,458)	(27,543,480)	(13,632,458)
2340								
2341	108D00	Unclassified Dist Plant - Acct 300						
2342		DPW	S		-	-	-	-
2343				B17	-	-	-	-
2344								
2345	108DS	Unclassified Dist Sub Plant - Acct 300						
2346		DPW	S		-	-	-	-
2347				B17	-	-	-	-
2348								
2349	108DP	Unclassified Dist Sub Plant - Acct 300						
2350		DPW	S		529,858	110,000	529,858	110,000
2351				B17	529,858	110,000	529,858	110,000
2352								
2353								
2354		Total Distribution Plant Accum Depreciation		B17	(2,013,222,904)	(694,650,158)	(2,014,722,055)	(697,610,555)
2355								
2356		Summary of Distribution Plant Depr by Factor						
2357		S			(2,013,222,904)	(694,650,158)	(2,014,722,055)	(697,610,555)
2358								
2359		Total Distribution Depreciation by Factor			(2,013,222,904)	(694,650,158)	(2,014,722,055)	(697,610,555)

REVISED PROTOCOL					JUNE 2010		JUNE 2010	
Thirteen Month Average					ORIGINAL FILING		REBUTTAL FILING	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
ACCT		FUNC						
2431								
2432	111HP	Accum Prov for Amort-Hydro						
2433		P	SG		(344,575)	(141,725)	(344,575)	(141,725)
2434		P	SG		-	-	-	-
2435		P	SG		(8,721)	(3,587)	(8,721)	(3,587)
2436		P	SG		(389,566)	(160,230)	(389,566)	(160,230)
2437				B18	(742,863)	(305,543)	(742,863)	(305,543)
2438								
2439								
2440	111IP	Accum Prov for Amort-Intangible Plant						
2441		I-SITUS	S		(752,965)	(11,200)	(837,816)	(11,834)
2442		I-DGP	SG		59,994	24,676	17,363	7,141
2443		I-DGU	SG		(332,638)	(136,815)	(332,638)	(136,815)
2444		P	SE		(1,364,125)	(559,301)	(1,366,173)	(560,140)
2445		I-SG	SG		(41,849,948)	(17,213,062)	(45,037,505)	(18,524,118)
2446		I-SG	SG		(10,191,672)	(4,191,878)	(11,093,142)	(4,562,657)
2447		I-SG	SG		(3,111,807)	(1,279,899)	(3,111,807)	(1,279,899)
2448		CUST	CN		(89,135,476)	(42,618,826)	(89,281,869)	(42,688,822)
2449		P	SSGCT		-	-	-	-
2450		P	SSGCH		(41,829)	(16,748)	(41,829)	(16,742)
2451		PTD	SO		(261,507,130)	(108,042,515)	(252,203,863)	(104,450,849)
2452				B18	(408,227,596)	(174,045,569)	(403,289,280)	(172,224,735)
2453	111IP	Less Non-Utility Plant						
2454		NUTIL	OTH		-	-	-	-
2455					(408,227,596)	(174,045,569)	(403,289,280)	(172,224,735)
2456								
2457	111390	Accum Amtr - Capital Lease						
2458		G-SITUS	S		(838,907)	701,025	(838,907)	701,025
2459		P	SG		(995,267)	(409,357)	(995,267)	(409,357)
2460		PTD	SO		2,259,197	933,394	2,259,197	935,652
2461				B9	425,023	1,225,062	425,023	1,227,319
2462								
2463		Remove Capital Lease Amtr			(425,023)	(1,225,062)	(425,023)	(1,227,319)
2464								
2465		Total Accum Provision for Amortization		B18	(438,494,722)	(179,685,622)	(433,556,406)	(177,874,838)
2466								
2467								
2468								
2469								
2470		Summary of Amortization by Factor						
2471		S			(18,615,495)	678,808	(18,700,346)	678,174
2472		DGP			-	-	-	-
2473		DGU			-	-	-	-
2474		SE			(1,364,125)	(559,301)	(1,366,173)	(560,140)
2475		SO			(269,304,601)	(111,264,065)	(260,001,334)	(107,680,191)
2476		CN			(91,579,448)	(43,787,376)	(91,725,842)	(43,857,372)
2477		SSGCT			-	-	-	-
2478		SSGCH			(41,829)	(16,748)	(41,829)	(16,742)
2479		SG			(57,164,200)	(23,511,879)	(61,295,859)	(25,211,248)
2480		Less Capital Lease			(425,023)	(1,225,062)	(425,023)	(1,227,319)
2481		Total Provision For Amortization by Factor			(438,494,722)	(179,685,622)	(433,556,406)	(177,874,838)

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDING JUNE 30, 2010
FILE:	UT JAM Jun 2010 GRC
PREPARED BY:	Revenue Requirement Department
DATE:	11/9/2009
TIME:	4:48:09 PM
TYPE OF RATE BASE:	Thirteen Month Average
ALLOCATION METHOD:	ROLLED-IN
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.616
FEDERAL/STATE COMBINED RATE	37.95%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.70%	5.98%	2.912%
PREFERRED	0.30%	5.41%	0.016%
COMMON	51.00%	11.00%	5.610%
	<u>100.00%</u>		<u>8.538%</u>

OTHER INFORMATION

For information and support regarding capital structure and cost of debt, see the testimony of Mr. Bruce Williams.
For information and support regarding return on common equity, see the testimony of Dr. Sam Hadaway.

ROLLED-IN
Thirteen Month Average

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	JUNE 2010 ORIGINAL FILING		JUNE 2010 REBUTTAL FILING	
		TOTAL	UTAH	TOTAL	UTAH
1 Operating Revenues					
2 General Business Revenues	9.3	3,509,748,084	1,472,091,082	3,511,904,220	1,474,247,217
3 Interdepartmental	9.3	0	0	0	0
4 Special Sales	9.3	772,413,456	314,148,981	776,865,643	315,980,185
5 Other Operating Revenues	9.4	193,493,351	64,243,054	204,656,322	70,034,139
6 Total Operating Revenues	9.4	4,475,654,891	1,850,483,117	4,493,426,185	1,860,261,540
7					
8 Operating Expenses:					
9 Steam Production	9.5	929,868,715	381,616,216	925,505,813	379,825,769
10 Nuclear Production	9.6	0	0	0	0
11 Hydro Production	9.7	38,076,732	15,661,122	37,881,438	15,580,797
12 Other Power Supply	9.9	1,096,176,755	449,741,469	1,112,322,929	456,384,166
13 Transmission	9.10	194,713,172	80,085,122	203,491,445	83,695,740
14 Distribution	9.12	218,685,838	92,426,120	219,183,558	92,971,912
15 Customer Accounting	9.12	98,778,309	39,947,951	97,941,531	38,958,630
16 Customer Service & Infor	9.13	13,980,278	6,681,236	13,906,683	6,647,242
17 Sales	9.13	0	0	0	0
18 Administrative & General	9.14	177,636,836	67,013,548	178,190,260	67,418,858
19					
20 Total O & M Expenses	9.14	2,767,916,636	1,133,172,784	2,788,423,657	1,141,483,114
21					
22 Depreciation	9.16	477,103,588	191,259,988	474,762,937	190,835,452
23 Amortization	9.17	56,209,608	20,815,965	56,086,022	20,779,972
24 Taxes Other Than Income	9.17	125,956,211	41,732,343	125,956,211	41,832,373
25 Income Taxes - Federal	9.20	(33,491,971)	(12,011,250)	(32,277,363)	(10,175,001)
26 Income Taxes - State	9.20	199,148	257,008	346,558	432,344
27 Income Taxes - Def Net	9.19	272,480,469	112,934,093	270,749,293	110,922,977
28 Investment Tax Credit Adj.	9.17	(1,874,204)	(1,531,508)	(1,874,204)	(1,531,508)
29 Misc Revenue & Expense	9.4	(12,011,767)	(4,931,488)	(12,011,767)	(4,931,444)
30					
31 Total Operating Expenses	9.20	3,652,487,717	1,481,697,936	3,670,161,342	1,489,648,279
32					
33 Operating Revenue for Return		823,167,174	368,785,180	823,264,842	370,613,261
34					
35 Rate Base:					
36 Electric Plant in Service	9.30	19,607,332,092	8,103,832,224	19,536,928,713	8,094,278,075
37 Plant Held for Future Use	9.31	16,165,949	7,448,308	15,074,557	6,999,414
38 Misc Deferred Debits	9.33	163,031,890	28,612,456	163,031,890	28,619,550
39 Elec Plant Acq Adj	9.31	66,346,260	27,288,499	66,346,260	27,288,499
40 Nuclear Fuel	9.31	0	0	0	0
41 Prepayments	9.32	38,677,859	16,587,887	38,677,859	16,616,600
42 Fuel Stock	9.32	167,124,630	68,522,280	167,124,630	68,522,280
43 Material & Supplies	9.32	169,802,369	71,693,772	169,802,369	71,676,429
44 Working Capital	9.33	50,383,263	22,478,123	49,810,248	21,784,070
45 Weatherization Loans	9.31	19,364,629	5,878,177	19,364,629	5,878,175
46 Miscellaneous Rate Base	9.34	3,479,179	1,724,615	3,479,179	1,724,615
47					
48 Total Electric Plant		20,301,708,119	8,354,066,343	20,229,640,334	8,343,387,707
49					
50 Rate Base Deductions:					
51 Accum Prov For Depr	9.38	(6,627,832,641)	(2,582,012,789)	(6,601,050,061)	(2,575,334,718)
52 Accum Prov For Amort	9.39	(438,494,722)	(179,727,625)	(433,556,406)	(177,915,721)
53 Accum Def Income Taxes	9.35	(1,969,643,530)	(848,564,390)	(2,030,134,707)	(908,964,670)
54 Unamortized ITC	9.35	(6,481,996)	(141,519)	(6,481,996)	(141,519)
55 Customer Adv for Const	9.34	(20,320,377)	(10,796,809)	(20,320,377)	(10,796,809)
56 Customer Service Deposits	9.34	(10,056,592)	(10,056,592)	(10,056,592)	(10,056,592)
57 Misc. Rate Base Deductions	9.34	(75,822,379)	(29,683,160)	(79,116,467)	(31,081,773)
58					
59 Total Rate Base Deductions		(9,148,652,236)	(3,660,982,884)	(9,180,716,606)	(3,714,291,802)
60					
61 Total Rate Base		11,153,055,883	4,693,083,459	11,048,923,728	4,629,095,905
62					
63 Return on Rate Base		7.381%	7.858%	7.451%	8.006%
64					
65 Return on Equity		8.730%	9.666%	8.868%	9.956%
66 Net Power Costs		999,143,848	409,443,092	1,018,166,013	417,272,793
67 100 Basis Points in Equity:					
68 Revenue Requirement Impact		91,670,430	38,573,910	90,814,535	38,047,977
69 Rate Base Decrease		(720,861,268)	(286,024,882)	(707,811,835)	(277,218,406)

ROLLED-IN					JUNE 2010		JUNE 2010		
Thirteen Month Average					ORIGINAL FILING		REBUTTAL FILING		
FERC	BUS								
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
214	500	Operation Supervision & Engineering							
215		P	SNPPS		21,177,226	8,710,283	21,012,583	8,642,565	
216		P	SNPPS		1,423,376	585,440	1,423,376	585,440	
217				B2	22,600,602	9,295,724	22,435,958	9,228,005	
218									
219	501	Fuel Related-Non NPC							
220		P	SE		13,067,908	5,357,935	13,058,399	5,354,036	
221		P	SE		-	-	-	-	
222		P	SE		-	-	-	-	
223		P	SE		-	-	-	-	
224		P	SE		2,169,933	889,688	2,169,933	889,688	
225				B2	15,237,841	6,247,623	15,228,331	6,243,724	
226									
227	501NPC	Fuel Related-NPC							
228		P	SE		576,147,262	236,224,450	573,111,704	234,979,850	
229		P	SE		-	-	-	-	
230		P	SE		-	-	-	-	
231		P	SE		-	-	-	-	
232		P	SE		54,384,462	22,298,014	54,321,236	22,272,091	
233				B2	630,531,724	258,522,464	627,432,940	257,251,941	
234									
235		Total Fuel Related				645,769,566	264,770,087	642,661,272	263,495,664
236									
237	502	Steam Expenses							
238		P	SNPPS		33,760,346	13,885,774	33,565,814	13,805,762	
239		P	SNPPS		4,620,898	1,900,595	4,620,898	1,900,595	
240				B2	38,381,244	15,786,369	38,186,712	15,706,357	
241									
242	503	Steam From Other Sources-Non-NPC							
243		P	SE		4,260	1,747	3,355	1,376	
244				B2	4,260	1,747	3,355	1,376	
245									
246	503NPC	Steam From Other Sources-NPC							
247		P	SE		3,897,089	1,597,834	3,897,089	1,597,834	
248				B2	3,897,089	1,597,834	3,897,089	1,597,834	
249									
250	505	Electric Expenses							
251		P	SNPPS		2,812,424	1,156,762	2,796,088	1,150,043	
252		P	SNPPS		1,565,259	643,798	1,565,259	643,798	
253				B2	4,377,683	1,800,560	4,361,346	1,793,840	
254									
255	506	Misc. Steam Expense							
256		P	SNPPS		42,071,860	17,304,335	41,690,245	17,147,375	
257		P	SE		-	-	-	-	
258		P	SNPPS		3,271,109	1,345,421	3,271,149	1,345,437	
259				B2	45,342,969	18,649,756	44,961,393	18,492,813	
260									
261	507	Rents							
262		P	SNPPS		277,448	114,116	277,448	114,116	
263		P	SNPPS		3,768	1,550	3,768	1,550	
264				B2	281,216	115,666	281,216	115,666	
265									
266	510	Maint Supervision & Engineering							
267		P	SNPPS		12,463,235	5,126,181	12,437,258	5,115,497	
268		P	SNPPS		2,002,078	823,463	2,002,078	823,463	
269				B2	14,465,312	5,949,645	14,439,336	5,938,960	
270									
271									
272									
273	511	Maintenance of Structures							
274		P	SNPPS		23,958,057	9,854,051	23,887,099	9,824,866	
275		P	SNPPS		1,109,482	456,335	1,109,537	456,357	
276				B2	25,067,539	10,310,386	24,996,636	10,281,223	
277									
278	512	Maintenance of Boiler Plant							
279		P	SNPPS		81,585,195	33,556,338	81,313,193	33,444,463	
280		P	SNPPS		6,017,130	2,474,871	6,019,949	2,476,031	
281				B2	87,602,324	36,031,209	87,333,142	35,920,493	
282									
283	513	Maintenance of Electric Plant							
284		P	SNPPS		27,667,776	11,379,874	27,561,009	11,335,960	
285		P	SNPPS		1,603,340	659,461	1,603,340	659,461	
286				B2	29,271,117	12,039,335	29,164,349	11,995,421	
287									
288	514	Maintenance of Misc. Steam Plant							
289		P	SNPPS		9,298,843	3,824,654	9,273,906	3,814,397	
290		P	SNPPS		3,508,951	1,443,246	3,510,101	1,443,719	
291				B2	12,807,794	5,267,900	12,784,007	5,258,116	
292									
293		Total Steam Power Generation			B2	929,868,715	381,616,216	925,505,813	379,825,769

ROLLED-IN Thirteen Month Average					JUNE 2010 ORIGINAL FILING		JUNE 2010 REBUTTAL FILING	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
357	537	Hydraulic Expenses						
358		P	DGP		-	-	-	-
359		P	SNPPH		3,638,907	1,496,698	3,634,488	1,494,881
360		P	SNPPH		392,033	161,245	391,100	160,861
361								
362				B2	<u>4,030,940</u>	<u>1,657,943</u>	<u>4,025,588</u>	<u>1,655,741</u>
363								
364	538	Electric Expenses						
365		P	DGP		-	-	-	-
366		P	SNPPH		-	-	-	-
367		P	SNPPH		-	-	-	-
368								
369				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
370								
371	539	Misc. Hydro Expenses						
372		P	DGP		-	-	-	-
373		P	SNPPH		11,954,405	4,916,898	11,911,400	4,899,210
374		P	SNPPH		5,962,459	2,452,385	5,928,608	2,438,462
375								
376								
377				B2	<u>17,916,864</u>	<u>7,369,283</u>	<u>17,840,008</u>	<u>7,337,671</u>
378								
379	540	Rents (Hydro Generation)						
380		P	DGP		-	-	-	-
381		P	SNPPH		137,741	56,653	137,856	56,701
382		P	SNPPH		(630)	(259)	(630)	(259)
383								
384				B2	<u>137,111</u>	<u>56,394</u>	<u>137,226</u>	<u>56,442</u>
385								
386	541	Maint Supervision & Engineering						
387		P	DGP		-	-	-	-
388		P	SNPPH		2,688	1,106	2,683	1,103
389		P	SNPPH		-	-	-	-
390								
391				B2	<u>2,688</u>	<u>1,106</u>	<u>2,683</u>	<u>1,103</u>
392								
393	542	Maintenance of Structures						
394		P	DGP		-	-	-	-
395		P	SNPPH		1,143,137	470,177	1,140,231	468,982
396		P	SNPPH		90,220	37,108	89,747	36,913
397								
398				B2	<u>1,233,357</u>	<u>507,285</u>	<u>1,229,978</u>	<u>505,895</u>
399								
400								
401								
402								
403	543	Maintenance of Dams & Waterways						
404		P	DGP		-	-	-	-
405		P	SNPPH		1,004,733	413,251	1,000,991	411,712
406		P	SNPPH		455,062	187,169	452,474	186,104
407								
408				B2	<u>1,459,795</u>	<u>600,420</u>	<u>1,453,464</u>	<u>597,816</u>
409								
410	544	Maintenance of Electric Plant						
411		P	DGP		-	-	-	-
412		P	SNPPH		1,088,740	447,803	1,081,293	444,740
413		P	SNPPH		526,648	216,613	523,841	215,458
414								
415				B2	<u>1,615,387</u>	<u>664,416</u>	<u>1,605,134</u>	<u>660,198</u>
416								
417	545	Maintenance of Misc. Hydro Plant						
418		P	DGP		-	-	-	-
419		P	SNPPH		1,463,939	602,124	1,458,857	600,034
420		P	SNPPH		707,825	291,132	705,945	290,358
421								
422				B2	<u>2,171,765</u>	<u>893,256</u>	<u>2,164,803</u>	<u>890,393</u>
423								
424				B2	<u>38,076,732</u>	<u>15,661,122</u>	<u>37,881,438</u>	<u>15,580,797</u>
Total Hydraulic Power Generation								

ROLLED-IN Thirteen Month Average				JUNE 2010 ORIGINAL FILING		JUNE 2010 REBUTTAL FILING		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
846	923	Outside Services						
847		PTD	S		2,516	2,516	2,516	2,516
848		CUST	CN		-	-	-	-
849		PTD	SO		12,004,723	4,961,627	12,005,366	4,973,902
850				B2	12,007,239	4,964,142	12,007,882	4,976,418
851								
852	924	Property Insurance						
853		PTD	SO		33,276,675	13,753,456	33,276,675	13,786,745
854				B2	33,276,675	13,753,456	33,276,675	13,786,745
855								
856	925	Injuries & Damages						
857		PTD	SO		10,789,977	4,459,564	10,789,977	4,470,358
858				B2	10,789,977	4,459,564	10,789,977	4,470,358
859								
860	926	Employee Pensions & Benefits						
861		LABOR	S		-	-	-	-
862		CUST	CN		-	-	-	-
863		LABOR	SO		-	-	-	-
864				B2	-	-	-	-
865								
866	927	Franchise Requirements						
867		DMSC	S		-	-	-	-
868		DMSC	SO		-	-	-	-
869				B2	-	-	-	-
870								
871	928	Regulatory Commission Expense						
872		DMSC	S		10,021,948	3,867,344	10,021,948	3,867,344
873		CUST	CN		-	-	-	-
874		DMSC	SO		2,904	1,200	2,904	1,203
875		FERC	SG		1,957,448	805,107	1,957,448	805,107
876				B2	11,982,299	4,673,651	11,982,299	4,673,654
877								
878	929	Duplicate Charges						
879		LABOR	S		-	-	-	-
880		LABOR	SO		(4,115,191)	(1,700,834)	(4,110,996)	(1,703,213)
881				B2	(4,115,191)	(1,700,834)	(4,110,996)	(1,703,213)
882								
883	930	Misc General Expenses						
884		PTD	S		5,631,284	1,549,392	5,631,284	1,549,392
885		CUST	CN		4,636	2,217	4,636	2,217
886		LABOR	SO		12,150,196	5,021,751	13,740,992	5,692,983
887				B2	17,786,116	6,573,360	19,376,912	7,244,592
888								
889	931	Rents						
890		PTD	S		962,728	(284)	962,728	(284)
891		PTD	SO		5,527,919	2,284,723	5,396,962	2,235,997
892				B2	6,490,647	2,284,439	6,359,690	2,235,713
893								
894	935	Maintenance of General Plant						
895		G	S		23,986	-	23,783	-
896		CUST	CN		-	-	-	-
897		G	SO		27,327,198	11,294,501	27,286,870	11,305,130
898				B2	27,351,184	11,294,501	27,310,653	11,305,130
899								
900		Total Administrative & General Expense		B2	177,636,836	67,013,548	178,190,260	67,418,858
901								
902		Summary of A&G Expense by Factor						
903		S			14,174,537	(542,818)	14,139,625	(542,818)
904		SO			161,500,215	66,749,043	162,088,552	67,154,353
905		SG			1,957,448	805,107	1,957,448	805,107
906		CN			4,636	2,217	4,636	2,217
907		Total A&G Expense by Factor			177,636,836	67,013,548	178,190,260	67,418,858
908								
909		Total O&M Expense		B2	2,767,916,636	1,133,172,784	2,788,423,657	1,141,483,114

ROLLED-IN					JUNE 2010		JUNE 2010	
Thirteen Month Average					ORIGINAL FILING		REBUTTAL FILING	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1233	SCHMDF	Deductions - Flow Through						
1234		SCHMDF	S		-	-	-	-
1235		SCHMDF	DGP		-	-	-	-
1236		SCHMDF	DGU		-	-	-	-
1237				B6	-	-	-	-
1238	SCHMDP	Deductions - Permanent						
1239		SCHMDP	S		-	-	-	-
1240		P	SE		282,084	115,656	282,084	115,656
1241		PTD	SNP		381,063	162,321	381,063	162,791
1242		IBT	IBT		-	-	-	-
1243		P	SG		(0)	(0)	(0)	(0)
1244		SCHMDP-SO	SO		14,400,500	5,951,816	14,400,500	5,966,222
1245				B6	15,063,647	6,229,794	15,063,647	6,244,669
1246								
1247	SCHMDT	Deductions - Temporary						
1248		GP	S		12,110,316	9,707,905	12,110,316	9,707,905
1249		CUST	BADDEBT		-	-	-	-
1250		SCHMDT-SNP	SNP		174,014,423	74,124,924	174,014,423	74,339,457
1251		SCHMDT	CN		0	0	0	0
1252		SCHMDT	TROJD		-	-	-	-
1253		CUST	DGP		-	-	-	-
1254		P	SE		14,119,833	5,789,231	14,119,833	5,789,231
1255		SCHMDT-SG	SG		1,405,387	578,042	1,405,387	578,042
1256		SCHMDT-GPS	GPS		28,703,791	11,863,455	28,703,791	11,892,169
1257		SCHMDT-SO	SO		(0)	(0)	(0)	(0)
1258		TAXDEPR	TAXDEPR		1,333,281,074	549,066,479	1,333,281,074	549,066,479
1259		DPW	SNPD		0	0	0	0
1260				B6	1,563,634,824	651,130,036	1,563,634,824	651,373,283
1261								
1262		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,578,698,471	657,359,830	1,578,698,471	657,617,952
1263								
1264		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(781,442,860)	(345,875,374)	(780,586,251)	(344,286,869)
1265								
1266								
1267								
1268	40911	State Income Taxes						
1269		IBT	IBT		1,885,333	950,544	2,032,743	1,125,879
1270		IBT	IBT		-	-	-	-
1271		REC P	SG		(1,686,185)	(693,535)	(1,686,185)	(693,535)
1272		IBT	IBT		-	-	-	-
1273		Total State Tax Expense			199,148	257,008	346,558	432,344
1274								
1275								
1276		Calculation of Taxable Income:						
1277		Operating Revenues			4,475,654,891	1,850,483,117	4,493,426,185	1,860,261,540
1278		Operating Deductions:						
1279		O & M Expenses			2,767,916,636	1,133,172,784	2,788,423,657	1,141,483,114
1280		Depreciation Expense			477,103,588	191,259,988	474,762,937	190,835,452
1281		Amortization Expense			56,209,608	20,815,965	56,086,022	20,779,972
1282		Taxes Other Than Income			125,956,211	41,732,343	125,956,211	41,832,373
1283		Interest & Dividends (AFUDC-Equity)			(114,549,555)	(48,794,674)	(114,549,555)	(48,935,896)
1284		Misc Revenue & Expense			(12,011,767)	(4,931,488)	(12,011,767)	(4,931,444)
1285		Total Operating Deductions			3,300,624,721	1,333,254,918	3,318,667,504	1,341,063,572
1286		Other Deductions:						
1287		Interest Deductions			321,955,346	136,674,792	318,922,747	134,811,308
1288		Interest on PCRBS			-	-	-	-
1289		Schedule M Adjustments			(781,442,860)	(345,875,374)	(780,586,251)	(344,286,869)
1290								
1291		Income Before State Taxes			71,631,964	34,678,033	75,249,683	40,099,791
1292								
1293		State Income Taxes			199,148	257,008	346,558	432,344
1294								
1295		Total Taxable Income			71,432,816	34,421,024	74,903,125	39,667,448
1296								
1297		Tax Rate			35.0%	35.0%	35.0%	35.0%
1298								
1299		Federal Income Tax - Calculated			25,001,486	12,047,358	26,216,094	13,883,607
1300								
1301		Adjustments to Calculated Tax:						
1302	40910	PMI P	SE		-	-	-	-
1303	40910	REC P	SG		(58,493,457)	(24,058,608)	(58,493,457)	(24,058,608)
1304	40910	P	SO		-	-	-	-
1305	40910	IRS Settle LABOR	S		-	-	-	-
1306		Federal Income Tax Expense			(33,491,971)	(12,011,250)	(32,277,363)	(10,175,001)
1307								
1308		Total Operating Expenses			3,652,487,717	1,481,697,936	3,670,161,342	1,489,648,279

ROLLED-IN		Thirteen Month Average		JUNE 2010 ORIGINAL FILING		JUNE 2010 REBUTTAL FILING		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1309	310	Land and Land Rights						
1310		P	SG		2,329,517	958,140	2,329,517	958,140
1311		P	SG		34,798,446	14,312,749	34,798,446	14,312,749
1312		P	SG		56,303,435	23,157,843	56,303,435	23,157,843
1313		P	S		-	-	-	-
1314		P	SG		2,415,102	993,342	2,415,102	993,342
1315				B8	95,846,500	39,422,074	95,846,500	39,422,074
1316								
1317	311	Structures and Improvements						
1318		P	SG		234,877,017	96,605,918	234,877,017	96,605,918
1319		P	SG		326,027,802	134,096,624	326,027,802	134,096,624
1320		P	SG		199,554,905	82,077,782	199,554,905	82,077,782
1321		P	SG		55,364,139	22,771,506	55,364,139	22,771,506
1322				B8	815,823,864	335,551,830	815,823,864	335,551,830
1323								
1324	312	Boiler Plant Equipment						
1325		P	SG		702,747,478	289,043,031	705,343,265	290,110,689
1326		P	SG		651,927,954	268,140,744	653,379,766	268,737,881
1327		P	SG		1,552,107,032	638,388,233	1,500,251,774	617,059,944
1328		P	SG		324,969,775	133,661,453	329,555,906	135,547,748
1329				B8	3,231,752,240	1,329,233,461	3,188,530,711	1,311,456,261
1330								
1331	314	Turbogenerator Units						
1332		P	SG		143,451,709	59,002,299	143,451,709	59,002,299
1333		P	SG		144,201,510	59,310,695	144,201,510	59,310,695
1334		P	SG		453,192,965	186,400,197	453,192,965	186,400,197
1335		P	SG		63,438,406	26,092,487	63,438,406	26,092,487
1336				B8	804,284,590	330,805,678	804,284,590	330,805,678
1337								
1338	315	Accessory Electric Equipment						
1339		P	SG		87,991,119	36,191,122	87,991,119	36,191,122
1340		P	SG		139,006,394	57,173,922	139,006,394	57,173,922
1341		P	SG		70,531,112	29,009,747	70,531,112	29,009,747
1342		P	SG		64,911,564	26,698,403	64,911,564	26,698,403
1343				B8	362,440,189	149,073,194	362,440,189	149,073,194
1344								
1345								
1346								
1347	316	Misc Power Plant Equipment						
1348		P	SG		4,915,806	2,021,892	4,915,806	2,021,892
1349		P	SG		5,295,901	2,178,227	5,295,901	2,178,227
1350		P	SG		13,086,246	5,382,429	13,086,246	5,382,429
1351		P	SG		3,162,939	1,300,930	3,162,939	1,300,930
1352				B8	26,460,892	10,883,478	26,460,892	10,883,478
1353								
1354	317	Steam Plant ARO						
1355		P	S		-	-	-	-
1356				B8	-	-	-	-
1357								
1358	SP	Unclassified Steam Plant - Account 300						
1359		P	SG		3,112,950	1,280,370	3,112,950	1,280,370
1360				B8	3,112,950	1,280,370	3,112,950	1,280,370
1361								
1362								
1363		Total Steam Production Plant		B8	5,339,721,225	2,196,250,082	5,296,499,696	2,178,472,883
1364								
1365								
1366		Summary of Steam Production Plant by Factor						
1367		S			-	-	-	-
1368		DGP			-	-	-	-
1369		DGU			-	-	-	-
1370		SG			5,339,721,225	2,196,250,082	5,296,499,696	2,178,472,883
1371		SSGCH			-	-	-	-
1372		Total Steam Production Plant by Factor			5,339,721,225	2,196,250,082	5,296,499,696	2,178,472,883
1373	320	Land and Land Rights						
1374		P	SG		-	-	-	-
1375		P	SG		-	-	-	-
1376				B8	-	-	-	-
1377								
1378	321	Structures and Improvements						
1379		P	SG		-	-	-	-
1380		P	SG	B8	-	-	-	-
1381					-	-	-	-

ROLLED-IN					JUNE 2010		JUNE 2010	
Thirteen Month Average					ORIGINAL FILING		REBUTTAL FILING	
FERC	BUS							
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1455								
1456								
1457	335	Misc. Power Plant Equipment						
1458		P	SG		1,173,713	482,753	1,173,713	482,753
1459		P	SG		194,397	79,956	194,397	79,956
1460		P	SG		995,385	409,406	995,385	409,406
1461		P	SG		14,474	5,953	14,474	5,953
1462				B8	<u>2,377,968</u>	<u>978,068</u>	<u>2,377,968</u>	<u>978,068</u>
1463								
1464	336	Roads, Railroads & Bridges						
1465		P	SG		4,689,357	1,928,752	4,689,357	1,928,752
1466		P	SG		828,976	340,961	828,976	340,961
1467		P	SG		8,475,746	3,486,111	8,475,746	3,486,111
1468		P	SG		624,714	256,947	624,714	256,947
1469				B8	<u>14,618,793</u>	<u>6,012,772</u>	<u>14,618,793</u>	<u>6,012,772</u>
1470								
1471	337	Hydro Plant ARO						
1472		P	S		-	-	-	-
1473				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1474								
1475	HP	Unclassified Hydro Plant - Acct 300						
1476		P	S		-	-	-	-
1477		P	SG		-	-	-	-
1478		P	SG		-	-	-	-
1479		P	SG		-	-	-	-
1480				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1481								
1482		Total Hydraulic Production Plant		B8	<u>624,360,142</u>	<u>256,801,986</u>	<u>621,096,355</u>	<u>255,459,576</u>
1483								
1484		Summary of Hydraulic Plant by Factor						
1485		S			-	-	-	-
1486		SG			624,360,142	256,801,986	621,096,355	255,459,576
1487		DGP			-	-	-	-
1488		DGU			-	-	-	-
1489		Total Hydraulic Plant by Factor			<u>624,360,142</u>	<u>256,801,986</u>	<u>621,096,355</u>	<u>255,459,576</u>
1490								
1491	340	Land and Land Rights						
1492		P	SG		21,542,917	8,860,694	21,542,917	8,860,694
1493		P	SG		-	-	-	-
1494		P	SG		-	-	-	-
1495				B8	<u>21,542,917</u>	<u>8,860,694</u>	<u>21,542,917</u>	<u>8,860,694</u>
1496								
1497	341	Structures and Improvements						
1498		P	SG		103,830,672	42,705,998	103,830,672	42,705,998
1499		P	SG		166,099	68,317	166,099	68,317
1500		P	SG		4,121,643	1,695,249	4,121,643	1,695,249
1501				B8	<u>108,118,414</u>	<u>44,469,564</u>	<u>108,118,414</u>	<u>44,469,564</u>
1502								
1503	342	Fuel Holders, Producers & Accessories						
1504		P	SG		6,788,799	2,792,262	6,788,799	2,792,262
1505		P	SG		121,339	49,907	121,339	49,907
1506		P	SG		2,284,126	939,471	2,284,126	939,471
1507				B8	<u>9,194,264</u>	<u>3,781,640</u>	<u>9,194,264</u>	<u>3,781,640</u>
1508								
1509	343	Prime Movers						
1510		P	S		-	-	-	-
1511		P	SG		746,209	306,919	758,235	311,865
1512		P	SG		2,099,254,405	863,432,278	2,090,646,429	859,891,781
1513		P	SG		53,331,062	21,935,293	53,340,527	21,939,186
1514				B8	<u>2,153,331,676</u>	<u>885,674,489</u>	<u>2,144,745,191</u>	<u>882,142,832</u>
1515								
1516	344	Generators						
1517		P	S		-	-	-	-
1518		P	SG		-	-	-	-
1519		P	SG		219,348,069	90,218,795	219,348,069	90,218,795
1520		P	SG		15,873,643	6,528,897	15,873,643	6,528,897
1521				B8	<u>235,221,712</u>	<u>96,747,692</u>	<u>235,221,712</u>	<u>96,747,692</u>

ROLLED-IN Thirteen Month Average				JUNE 2010 ORIGINAL FILING		JUNE 2010 REBUTTAL FILING		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1653	366	Underground Conduit						
1654		DPW	S		278,199,662	147,470,113	278,199,662	147,470,113
1655				B8	278,199,662	147,470,113	278,199,662	147,470,113
1656								
1657								
1658								
1659								
1660	367	Underground Conductors						
1661		DPW	S		672,609,814	426,168,354	672,609,814	426,168,354
1662				B8	672,609,814	426,168,354	672,609,814	426,168,354
1663								
1664	368	Line Transformers						
1665		DPW	S		1,014,141,977	370,913,898	1,014,141,977	370,913,898
1666				B8	1,014,141,977	370,913,898	1,014,141,977	370,913,898
1667								
1668	369	Services						
1669		DPW	S		534,943,523	194,726,412	534,943,523	194,726,412
1670				B8	534,943,523	194,726,412	534,943,523	194,726,412
1671								
1672	370	Meters						
1673		DPW	S		187,342,727	80,051,986	187,342,727	80,051,986
1674				B8	187,342,727	80,051,986	187,342,727	80,051,986
1675								
1676	371	Installations on Customers' Premises						
1677		DPW	S		8,813,849	4,517,121	8,813,849	4,517,121
1678				B8	8,813,849	4,517,121	8,813,849	4,517,121
1679								
1680	372	Leased Property						
1681		DPW	S		-	-	-	-
1682				B8	-	-	-	-
1683								
1684	373	Street Lights						
1685		DPW	S		61,496,138	26,226,122	61,496,138	26,226,122
1686				B8	61,496,138	26,226,122	61,496,138	26,226,122
1687								
1688	DP	Unclassified Dist Plant - Acct 300						
1689		DPW	S		24,892,870	12,608,877	24,892,870	12,608,877
1690				B8	24,892,870	12,608,877	24,892,870	12,608,877
1691								
1692	DS0	Unclassified Dist Sub Plant - Acct 300						
1693		DPW	S		-	-	-	-
1694				B8	-	-	-	-
1695								
1696								
1697		Total Distribution Plant		B8	5,311,982,448	2,250,102,258	5,308,183,483	2,263,491,287
1698								
1699		Summary of Distribution Plant by Factor						
1700		S			5,311,982,448	2,250,102,258	5,308,183,483	2,263,491,287
1701								
1702		Total Distribution Plant by Factor			5,311,982,448	2,250,102,258	5,308,183,483	2,263,491,287

ROLLED-IN Thirteen Month Average				JUNE 2010 ORIGINAL FILING		JUNE 2010 REBUTTAL FILING		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1703	389	Land and Land Rights						
1704		G-SITUS	S		9,366,146	3,912,173	9,366,146	3,912,173
1705		CUST	CN		1,128,506	539,579	1,128,506	539,579
1706		G-DGU	SG		332	137	332	137
1707		G-SG	SG		1,228	505	1,228	505
1708		PTD	SO		5,598,055	2,313,711	5,598,055	2,319,311
1709				B8	16,094,266	6,766,104	16,094,266	6,771,704
1710								
1711	390	Structures and Improvements						
1712		G-SITUS	S		110,061,168	36,639,636	110,061,168	36,639,636
1713		G-DGP	SG		358,127	147,299	358,127	147,299
1714		G-DGU	SG		1,573,572	647,217	1,573,572	647,217
1715		CUST	CN		12,129,443	5,799,516	12,129,443	5,799,516
1716		G-SG	SG		3,923,902	1,613,918	3,923,902	1,613,918
1717		PTD	SO		101,392,050	41,905,965	101,392,050	42,007,393
1718				B8	229,438,263	86,753,550	229,438,263	86,854,979
1719								
1720	391	Office Furniture & Equipment						
1721		G-SITUS	S		14,118,296	3,257,959	14,118,296	3,257,959
1722		G-DGP	SG		15,879	6,531	15,879	6,531
1723		G-DGU	SG		22,268	9,159	22,268	9,159
1724		CUST	CN		8,262,760	3,950,718	8,262,760	3,950,718
1725		G-SG	SG		4,661,186	1,917,166	4,661,186	1,917,166
1726		P	SE		111,675	45,788	111,675	45,788
1727		PTD	SO		61,775,601	25,532,240	61,775,601	25,594,038
1728		G-SG	SG		74,351	30,581	74,351	30,581
1729		G-SG	SG		-	-	-	-
1730				B8	89,042,015	34,750,140	89,042,015	34,811,938
1731								
1732	392	Transportation Equipment						
1733		G-SITUS	S		72,593,756	32,334,231	72,593,756	32,334,231
1734		PTD	SO		8,291,073	3,426,752	8,291,073	3,435,046
1735		G-SG	SG		16,345,083	6,722,802	16,345,083	6,722,802
1736		CUST	CN		-	-	-	-
1737		G-DGU	SG		930,695	382,799	930,695	382,799
1738		P	SE		655,378	268,710	655,378	268,710
1739		G-DGP	SG		120,286	49,474	120,286	49,474
1740		G-SG	SG		374,178	153,901	374,178	153,901
1741		G-DGU	SG		44,655	18,367	44,655	18,367
1742				B8	99,355,105	43,357,036	99,355,105	43,365,330
1743								
1744	393	Stores Equipment						
1745		G-SITUS	S		8,740,638	3,694,185	8,740,638	3,694,185
1746		G-DGP	SG		108,431	44,598	108,431	44,598
1747		G-DGU	SG		626,081	257,510	626,081	257,510
1748		PTD	SO		388,792	160,690	388,792	161,079
1749		G-SG	SG		3,726,427	1,532,695	3,726,427	1,532,695
1750		G-DGU	SG		53,971	22,198	53,971	22,198
1751				B8	13,644,341	5,711,877	13,644,341	5,712,266

ROLLED-IN					JUNE 2010		JUNE 2010	
Thirteen Month Average					ORIGINAL FILING		REBUTTAL FILING	
FERC	BUS				TOTAL	UTAH	TOTAL	UTAH
ACCT	DESCRIP	FUNC	FACTOR	Ref				
1752								
1753	394	Tools, Shop & Garage Equipment						
1754		G-SITUS	S		31,574,198	12,214,597	31,574,198	12,214,597
1755		G-DGP	SG		2,221,252	913,610	2,221,252	913,610
1756		G-SG	SG		19,573,475	8,050,654	19,573,475	8,050,654
1757		PTD	SO		4,068,324	1,681,464	4,068,324	1,685,533
1758		P	SE		7,106	2,914	7,106	2,914
1759		G-DGU	SG		3,564,506	1,466,097	3,564,506	1,466,097
1760		G-SG	SG		1,601,737	658,801	1,601,737	658,801
1761		G-SG	SG		86,334	35,510	86,334	35,510
1762				B8	62,696,933	25,023,646	62,696,933	25,027,715
1763								
1764	395	Laboratory Equipment						
1765		G-SITUS	S		26,812,171	7,551,417	26,812,171	7,551,417
1766		G-DGP	SG		165,008	67,868	165,008	67,868
1767		G-DGU	SG		179,178	73,697	179,178	73,697
1768		PTD	SO		5,443,122	2,249,676	5,443,122	2,255,121
1769		P	SE		42,438	17,400	42,438	17,400
1770		G-SG	SG		6,018,295	2,475,350	6,018,295	2,475,350
1771		G-SG	SG		253,001	104,060	253,001	104,060
1772		G-SG	SG		14,022	5,767	14,022	5,767
1773				B8	38,927,233	12,545,236	38,927,233	12,550,681
1774								
1775	396	Power Operated Equipment						
1776		G-SITUS	S		92,429,663	34,586,079	92,429,663	34,586,079
1777		G-DGP	SG		981,699	403,777	981,699	403,777
1778		G-SG	SG		28,644,522	11,781,614	28,644,522	11,781,614
1779		PTD	SO		1,574,391	650,706	1,574,391	652,281
1780		G-DGU	SG		1,800,488	740,548	1,800,488	740,548
1781		P	SE		73,823	30,268	73,823	30,268
1782		P	SG		-	-	-	-
1783		G-SG	SG		968,906	398,515	968,906	398,515
1784				B8	126,473,492	48,591,507	126,473,492	48,593,082
1785	397	Communication Equipment						
1786		COM_EQ	S		111,123,813	26,871,543	98,563,852	25,853,411
1787		COM_EQ	SG		4,843,042	1,991,964	3,602,193	1,481,597
1788		COM_EQ	SG		8,499,876	3,496,035	5,902,491	2,427,720
1789		COM_EQ	SO		54,682,392	22,600,572	45,328,486	18,779,890
1790		COM_EQ	CN		3,296,736	1,576,286	2,316,858	1,107,772
1791		COM_EQ	SG		73,335,934	30,163,382	79,252,336	32,596,823
1792		COM_EQ	SE		222,088	91,058	(67,446)	(27,653)
1793		COM_EQ	SG		933,764	384,061	823,739	338,808
1794		COM_EQ	SG		(5,718)	(2,352)	3,042	1,251
1795				B8	256,931,928	87,172,550	235,725,552	82,559,619
1796								
1797	398	Misc. Equipment						
1798		G-SITUS	S		1,148,583	328,942	1,148,583	328,942
1799		G-DGP	SG		12,079	4,968	12,079	4,968
1800		G-DGU	SG		1,997	821	1,997	821
1801		CUST	CN		197,260	94,317	197,260	94,317
1802		PTD	SO		3,406,366	1,407,872	3,406,366	1,411,280
1803		P	SE		1,668	684	1,668	684
1804		G-SG	SG		1,588,848	653,500	1,588,848	653,500
1805		G-SG	SG		-	-	-	-
1806				B8	6,356,801	2,491,105	6,356,801	2,494,513
1807								
1808	399	Coal Mine						
1809		P	SE		467,212,138	191,560,279	466,546,054	191,287,180
1810	MP	P	SE		-	-	-	-
1811				B8	467,212,138	191,560,279	466,546,054	191,287,180
1812								
1813	399L	WIDCO Capital Lease						
1814		P	SE	Tab 8	-	-	-	-
1815					-	-	-	-
1816					-	-	-	-
1817		Remove Capital Leases			-	-	-	-
1818				Tab 8	-	-	-	-
1819					-	-	-	-

ROLLED-IN				JUNE 2010		JUNE 2010		
Thirteen Month Average				ORIGINAL FILING		REBUTTAL FILING		
FERC	BUS							
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1882	303	Miscellaneous Intangible Plant						
1883		I-SITUS	S		1,969,313	889,859	2,514,390	941,625
1884		I-SG	SG		74,975,068	30,837,565	74,975,068	30,837,565
1885		PTD	SO		378,519,224	156,444,348	377,970,327	156,595,593
1886		P	SE		3,773,865	1,547,311	3,810,274	1,562,239
1887		CUST	CN		116,827,021	55,859,134	115,997,261	55,462,396
1888		P	SG		344,575	141,725	344,575	141,725
1889		I-DGP	SG		-	-	-	-
1890				B8	576,409,066	245,719,942	575,611,895	245,541,143
1891	303	Less Non-Utility Plant						
1892		I-SITUS	S		-	-	-	-
1893					576,409,066	245,719,942	575,611,895	245,541,143
1894	IP	Unclassified Intangible Plant - Acct 300						
1895		I-SITUS	S		-	-	-	-
1896		I-SG	SG		-	-	-	-
1897		I-DGU	SG		-	-	-	-
1898		PTD	SO		-	-	-	-
1899					-	-	-	-
1900					-	-	-	-
1901		Total Intangible Plant		B8	702,258,800	296,475,107	699,714,134	295,577,556
1902								
1903		Summary of Intangible Plant by Factor						
1904		S			4,418,513	889,859	4,963,590	941,625
1905		DGP			-	-	-	-
1906		DGU			-	-	-	-
1907		SG			198,720,177	81,734,455	196,972,682	81,015,703
1908		SO			378,519,224	156,444,348	377,970,327	156,595,593
1909		CN			116,827,021	55,859,134	115,997,261	55,462,396
1910		SSGCT			-	-	-	-
1911		SSGCH			-	-	-	-
1912		SE			3,773,865	1,547,311	3,810,274	1,562,239
1913		Total Intangible Plant by Factor			702,258,800	296,475,107	699,714,134	295,577,556
1914		Summary of Unclassified Plant (Account 106)						
1915		DP			24,892,870	12,608,877	24,892,870	12,608,877
1916		DS0			-	-	-	-
1917		GP			206,988	85,549	206,988	85,756
1918		HP			-	-	-	-
1919		NP			-	-	-	-
1920		OP			300,383,503	123,549,014	300,383,503	123,549,014
1921		TP			33,221,646	13,664,205	33,221,646	13,664,205
1922		TS0			-	-	-	-
1923		IP			-	-	-	-
1924		MP			-	-	-	-
1925		SP			3,112,950	1,280,370	3,112,950	1,280,370
1926		Total Unclassified Plant by Factor			361,817,957	151,188,015	361,817,957	151,188,222
1927								
1928		Total Electric Plant In Service		B8	19,607,332,092	8,103,832,224	19,536,928,713	8,094,278,075

ROLLED-IN Thirteen Month Average					JUNE 2010 ORIGINAL FILING		JUNE 2010 REBUTTAL FILING	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1929	Summary of Electric Plant by Factor							
1930	S				5,813,353,549	2,424,097,113	5,797,539,699	2,436,519,776
1931	SE				472,100,179	193,564,411	471,180,969	193,187,528
1932	DGU				-	-	-	-
1933	DGP				-	-	-	-
1934	SG				12,590,737,446	5,178,623,936	12,548,779,569	5,161,366,483
1935	SO				638,248,829	263,792,208	628,346,027	260,327,892
1936	CN				141,841,727	67,819,550	140,032,088	66,954,298
1937	DEU				-	-	-	-
1938	SSGCH				-	-	-	-
1939	SSGCT				-	-	-	-
1940	Less Capital Leases				(48,949,638)	(24,064,995)	(48,949,638)	(24,077,902)
1941					<u>19,607,332,092</u>	<u>8,103,832,224</u>	<u>19,536,928,713</u>	<u>8,094,278,075</u>
1942	105	Plant Held For Future Use						
1943		DPW	S		2,627,314	1,881,046	2,627,314	1,881,046
1944		P	SNPPS		-	-	-	-
1945		T	SNPT		3,662,319	1,506,328	2,570,927	1,057,433
1946		P	SNPP		8,923,302	3,670,192	8,923,302	3,670,192
1947		P	SE		953,014	390,742	953,014	390,742
1948		G	SNPG		-	-	-	-
1949								
1950								
1951		Total Plant Held For Future Use		B10	<u>16,165,949</u>	<u>7,448,308</u>	<u>15,074,557</u>	<u>6,999,414</u>
1952								
1953	114	Electric Plant Acquisition Adjustments						
1954		P	S		-	-	-	-
1955		P	SG		142,633,069	58,665,589	142,633,069	58,665,589
1956		P	SG		14,560,711	5,988,882	14,560,711	5,988,882
1957		Total Electric Plant Acquisition Adjustment		B15	<u>157,193,780</u>	<u>64,654,471</u>	<u>157,193,780</u>	<u>64,654,471</u>
1958								
1959	115	Accum Provision for Asset Acquisition Adjustments						
1960		P	S		-	-	-	-
1961		P	SG		(79,283,204)	(32,609,520)	(79,283,204)	(32,609,520)
1962		P	SG		(11,564,316)	(4,756,452)	(11,564,316)	(4,756,452)
1963				B15	<u>(90,847,520)</u>	<u>(37,365,972)</u>	<u>(90,847,520)</u>	<u>(37,365,972)</u>
1964								
1965	120	Nuclear Fuel						
1966		P	SE		-	-	-	-
1967		Total Nuclear Fuel		B15	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1968								
1969	124	Weatherization						
1970		DMSC	S		3,344,206	5,234,833	3,344,206	5,234,833
1971		DMSC	SO		(2,464)	(1,018)	(2,464)	(1,021)
1972				B16	<u>3,341,742</u>	<u>5,233,814</u>	<u>3,341,742</u>	<u>5,233,814</u>
1973								
1974	182W	Weatherization						
1975		DMSC	S		16,022,887	644,363	16,022,887	644,363
1976		DMSC	SG		-	-	-	-
1977		DMSC	SGCT		-	-	-	-
1978		DMSC	SO		-	-	-	-
1979				B16	<u>16,022,887</u>	<u>644,363</u>	<u>16,022,887</u>	<u>644,363</u>
1980								
1981	186W	Weatherization						
1982		DMSC	S		-	-	-	-
1983		DMSC	CN		-	-	-	-
1984		DMSC	CNP		-	-	-	-
1985		DMSC	SG		-	-	-	-
1986		DMSC	SO		-	-	-	-
1987				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1988								
1989		Total Weatherization		B16	<u>19,364,629</u>	<u>5,878,177</u>	<u>19,364,629</u>	<u>5,878,175</u>

ROLLED-IN				JUNE 2010		JUNE 2010		
Thirteen Month Average				ORIGINAL FILING		REBUTTAL FILING		
FERC	BUS							
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2111								
2112	1869	Misc Deferred Debits-Trojan						
2113		P	S		-	-	-	-
2114		P	SNPPN		-	-	-	-
2115				B15	-	-	-	-
2116								
2117		Total Miscellaneous Rate Base		B15	3,479,179	1,724,615	3,479,179	1,724,615
2118								
2119		Total Rate Base Additions		B15	694,376,027	250,234,118	692,711,620	249,109,632
2120	235	Customer Service Deposits						
2121		CUST	S		(10,056,592)	(10,056,592)	(10,056,592)	(10,056,592)
2122		CUST	CN		-	-	-	-
2123		Total Customer Service Deposits		B15	(10,056,592)	(10,056,592)	(10,056,592)	(10,056,592)
2124								
2125	2281	Prop Ins	PTD	SO	-	-	-	-
2126	2282	Inj & Dam	PTD	SO	(8,501,565)	(3,513,750)	(8,501,565)	(3,522,254)
2127	2283	Pen & Ben	PTD	SO	(20,844,951)	(8,615,348)	(20,844,951)	(8,636,200)
2128	2283	Pen & Ben	PTD	SG	-	-	-	-
2129	254	Ins Prov	PTD	SE	(1,345,692)	(551,743)	(1,345,692)	(551,743)
2130				B15	(30,692,208)	(12,680,841)	(30,692,208)	(12,710,198)
2131								
2132	22844	Accum Hydro Relicensing Obligation						
2133		P	S		-	-	-	-
2134		P	SG		-	-	-	-
2135				B15	-	-	-	-
2136								
2137	22842	Prv-Trojan	P	TROJD	-	-	-	-
2138	230	ARO	P	TROJP	(2,044,864)	(840,658)	(2,044,864)	(840,658)
2139	254105	ARO	P	TROJP	(3,373,343)	(1,386,806)	(3,373,343)	(1,386,806)
2140	254		P	S	(1,330,711)	0	(1,330,711)	0
2141				B15	(6,748,918)	(2,227,464)	(6,748,918)	(2,227,464)
2142								
2143	252	Customer Advances for Construction						
2144		DPW	S		(11,754,680)	(7,273,701)	(11,754,680)	(7,273,701)
2145		DPW	SE		-	-	-	-
2146		T	SG		(8,565,697)	(3,523,108)	(8,565,697)	(3,523,108)
2147		DPW	SO		-	-	-	-
2148		CUST	CN		(1)	(0)	(1)	(0)
2149		Total Customer Advances for Construction		B20	(20,320,377)	(10,796,809)	(20,320,377)	(10,796,809)
2150								
2151	25398	SO2 Emissions						
2152		P	SE		(16,895,232)	(6,927,165)	(16,895,232)	(6,927,165)
2153				B19	(16,895,232)	(6,927,165)	(16,895,232)	(6,927,165)
2154								
2155	25399	Other Deferred Credits						
2156		P	S		(4,238,133)	(747,108)	(4,238,133)	(747,108)
2157		LABOR	SO		(4,492,062)	(1,856,597)	(7,786,150)	(3,225,853)
2158		P	SG		(10,798,077)	(4,441,295)	(10,798,077)	(4,441,295)
2159		P	SE		(1,957,749)	(802,691)	(1,957,749)	(802,691)
2160				B15	(21,486,020)	(7,847,690)	(24,780,108)	(9,216,946)

ROLLED-IN Thirteen Month Average				JUNE 2010 ORIGINAL FILING		JUNE 2010 REBUTTAL FILING		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2228								
2229								
2230	108SP	Steam Prod Plant Accumulated Depr						
2231		P	S		-	-	-	-
2232		P	SG		(855,264,830)	(351,774,067)	(857,900,075)	(352,857,955)
2233		P	SG		(944,996,202)	(388,680,963)	(946,485,618)	(389,293,566)
2234		P	SG		(553,385,188)	(227,609,685)	(550,543,990)	(226,441,088)
2235		P	SG		(152,318,445)	(62,649,225)	(156,689,636)	(64,447,115)
2236				B17	<u>(2,505,964,665)</u>	<u>(1,030,713,940)</u>	<u>(2,511,619,319)</u>	<u>(1,033,039,723)</u>
2237								
2238	108NP	Nuclear Prod Plant Accumulated Depr						
2239		P	SG		-	-	-	-
2240		P	SG		-	-	-	-
2241		P	SG		-	-	-	-
2242				B17	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2243								
2244								
2245	108HP	Hydraulic Prod Plant Accum Depr						
2246		P	S		-	-	-	-
2247		P	SG		(150,173,626)	(61,767,052)	(150,346,014)	(61,837,956)
2248		P	SG		(29,190,498)	(12,006,176)	(28,747,652)	(11,824,032)
2249		P	SG		(62,130,335)	(25,554,471)	(61,771,215)	(25,406,764)
2250		P	SG		(13,869,302)	(5,704,503)	(13,136,097)	(5,402,933)
2251				B17	<u>(255,363,762)</u>	<u>(105,032,203)</u>	<u>(254,000,979)</u>	<u>(104,471,684)</u>
2252								
2253	108OP	Other Production Plant - Accum Depr						
2254		P	S		-	-	-	-
2255		P	SG		(1,352,981)	(556,487)	(1,365,762)	(561,744)
2256		P	SG		-	-	-	-
2257		P	SG		(201,063,089)	(82,698,105)	(206,306,747)	(84,854,844)
2258		P	SG		(20,555,097)	(8,454,399)	(20,521,403)	(8,440,540)
2259				B17	<u>(222,971,167)</u>	<u>(91,708,991)</u>	<u>(228,193,912)</u>	<u>(93,857,128)</u>
2260								
2261	108EP	Experimental Plant - Accum Depr						
2262		P	SG		-	-	-	-
2263		P	SG		-	-	-	-
2264					-	-	-	-
2265								
2266		Total Production Plant Accum Depreciation		B17	<u>(2,984,299,594)</u>	<u>(1,227,455,133)</u>	<u>(2,993,814,210)</u>	<u>(1,231,368,535)</u>
2267								
2268		Summary of Prod Plant Depreciation by Factor						
2269		S			-	-	-	-
2270		DGP			-	-	-	-
2271		DGU			-	-	-	-
2272		SG			(2,984,299,594)	(1,227,455,133)	(2,993,814,210)	(1,231,368,535)
2273		SSGCH			-	-	-	-
2274		SSGCT			-	-	-	-
2275		Total of Prod Plant Depreciation by Factor			<u>(2,984,299,594)</u>	<u>(1,227,455,133)</u>	<u>(2,993,814,210)</u>	<u>(1,231,368,535)</u>
2276								
2277								
2278	108TP	Transmission Plant Accumulated Depr						
2279		T	SG		(389,961,690)	(160,392,904)	(388,540,292)	(159,808,277)
2280		T	SG		(390,225,242)	(160,501,304)	(390,140,545)	(160,466,468)
2281		T	SG		(367,744,170)	(151,254,743)	(362,205,681)	(148,976,739)
2282		Total Trans Plant Accum Depreciation		B17	<u>(1,147,931,102)</u>	<u>(472,148,951)</u>	<u>(1,140,886,518)</u>	<u>(469,251,484)</u>

ROLLED-IN Thirteen Month Average				JUNE 2010 ORIGINAL FILING		JUNE 2010 REBUTTAL FILING		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2283	108360	Land and Land Rights						
2284		DPW	S		(5,438,734)	(1,563,622)	(5,438,734)	(1,563,622)
2285				B17	(5,438,734)	(1,563,622)	(5,438,734)	(1,563,622)
2286								
2287	108361	Structures and Improvements						
2288		DPW	S		(12,623,218)	(6,179,519)	(12,623,218)	(6,179,519)
2289				B17	(12,623,218)	(6,179,519)	(12,623,218)	(6,179,519)
2290								
2291	108362	Station Equipment						
2292		DPW	S		(198,043,878)	(80,074,276)	(198,043,878)	(80,074,276)
2293				B17	(198,043,878)	(80,074,276)	(198,043,878)	(80,074,276)
2294								
2295	108363	Storage Battery Equipment						
2296		DPW	S		(670,027)	(670,027)	(670,027)	(670,027)
2297				B17	(670,027)	(670,027)	(670,027)	(670,027)
2298								
2299	108364	Poles, Towers & Fixtures						
2300		DPW	S		(552,189,394)	(163,840,599)	(553,688,545)	(166,800,996)
2301				B17	(552,189,394)	(163,840,599)	(553,688,545)	(166,800,996)
2302								
2303	108365	Overhead Conductors						
2304		DPW	S		(245,139,006)	(47,926,747)	(245,139,006)	(47,926,747)
2305				B17	(245,139,006)	(47,926,747)	(245,139,006)	(47,926,747)
2306								
2307	108366	Underground Conduit						
2308		DPW	S		(115,874,430)	(57,241,372)	(115,874,430)	(57,241,372)
2309				B17	(115,874,430)	(57,241,372)	(115,874,430)	(57,241,372)
2310								
2311	108367	Underground Conductors						
2312		DPW	S		(265,540,146)	(157,412,896)	(265,540,146)	(157,412,896)
2313				B17	(265,540,146)	(157,412,896)	(265,540,146)	(157,412,896)
2314								
2315	108368	Line Transformers						
2316		DPW	S		(345,661,924)	(85,064,497)	(345,661,924)	(85,064,497)
2317				B17	(345,661,924)	(85,064,497)	(345,661,924)	(85,064,497)
2318								
2319	108369	Services						
2320		DPW	S		(153,252,735)	(50,484,588)	(153,252,735)	(50,484,588)
2321				B17	(153,252,735)	(50,484,588)	(153,252,735)	(50,484,588)
2322								
2323	108370	Meters						
2324		DPW	S		(83,998,646)	(26,971,415)	(83,998,646)	(26,971,415)
2325				B17	(83,998,646)	(26,971,415)	(83,998,646)	(26,971,415)
2326								
2327								
2328								
2329	108371	Installations on Customers' Premises						
2330		DPW	S		(7,777,145)	(3,698,143)	(7,777,145)	(3,698,143)
2331				B17	(7,777,145)	(3,698,143)	(7,777,145)	(3,698,143)
2332								
2333	108372	Leased Property						
2334		DPW	S		-	-	-	-
2335				B17	-	-	-	-
2336								
2337	108373	Street Lights						
2338		DPW	S		(27,543,480)	(13,632,458)	(27,543,480)	(13,632,458)
2339				B17	(27,543,480)	(13,632,458)	(27,543,480)	(13,632,458)
2340								
2341	108D00	Unclassified Dist Plant - Acct 300						
2342		DPW	S		-	-	-	-
2343				B17	-	-	-	-
2344								
2345	108DS	Unclassified Dist Sub Plant - Acct 300						
2346		DPW	S		-	-	-	-
2347				B17	-	-	-	-
2348								
2349	108DP	Unclassified Dist Sub Plant - Acct 300						
2350		DPW	S		529,858	110,000	529,858	110,000
2351				B17	529,858	110,000	529,858	110,000
2352								
2353								
2354		Total Distribution Plant Accum Depreciation		B17	(2,013,222,904)	(694,650,158)	(2,014,722,055)	(697,610,555)
2355								
2356		Summary of Distribution Plant Depr by Factor						
2357		S			(2,013,222,904)	(694,650,158)	(2,014,722,055)	(697,610,555)
2358								
2359		Total Distribution Depreciation by Factor			(2,013,222,904)	(694,650,158)	(2,014,722,055)	(697,610,555)

ROLLED-IN				JUNE 2010		JUNE 2010		
Thirteen Month Average				ORIGINAL FILING		REBUTTAL FILING		
FERC	BUS							
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2431								
2432	111HP	Accum Prov for Amort-Hydro						
2433		P	SG		(344,575)	(141,725)	(344,575)	(141,725)
2434		P	SG		-	-	-	-
2435		P	SG		(8,721)	(3,587)	(8,721)	(3,587)
2436		P	SG		(389,566)	(160,230)	(389,566)	(160,230)
2437				B18	(742,863)	(305,543)	(742,863)	(305,543)
2438								
2439								
2440	111IP	Accum Prov for Amort-Intangible Plant						
2441		I-SITUS	S		(752,965)	(11,200)	(837,816)	(11,834)
2442		I-DGP	SG		59,994	24,676	17,363	7,141
2443		I-DGU	SG		(332,638)	(136,815)	(332,638)	(136,815)
2444		P	SE		(1,364,125)	(559,301)	(1,366,173)	(560,140)
2445		I-SG	SG		(41,849,948)	(17,213,062)	(45,037,505)	(18,524,118)
2446		I-SG	SG		(10,191,672)	(4,191,878)	(11,093,142)	(4,562,657)
2447		I-SG	SG		(3,111,807)	(1,279,899)	(3,111,807)	(1,279,899)
2448		CUST	CN		(89,135,476)	(42,618,826)	(89,281,869)	(42,688,822)
2449		P	SG		-	-	-	-
2450		P	SG		(41,829)	(17,205)	(41,829)	(17,205)
2451		PTD	SO		(261,507,130)	(108,082,522)	(252,203,863)	(104,489,720)
2452				B18	(408,227,596)	(174,086,033)	(403,289,280)	(172,264,068)
2453	111IP	Less Non-Utility Plant						
2454		NUTIL	OTH		-	-	-	-
2455					(408,227,596)	(174,086,033)	(403,289,280)	(172,264,068)
2456								
2457	111390	Accum Amtr - Capital Lease						
2458		G-SITUS	S		(838,907)	701,025	(838,907)	701,025
2459		P	SG		(995,267)	(409,357)	(995,267)	(409,357)
2460		PTD	SO		2,259,197	933,740	2,259,197	936,000
2461				B9	425,023	1,225,407	425,023	1,227,667
2462								
2463		Remove Capital Lease Amtr			(425,023)	(1,225,407)	(425,023)	(1,227,667)
2464								
2465		Total Accum Provision for Amortization		B18	(438,494,722)	(179,727,625)	(433,556,406)	(177,915,721)
2466								
2467								
2468								
2469								
2470		Summary of Amortization by Factor						
2471		S			(18,615,495)	678,808	(18,700,346)	678,174
2472		DGP			-	-	-	-
2473		DGU			-	-	-	-
2474		SE			(1,364,125)	(559,301)	(1,366,173)	(560,140)
2475		SO			(269,304,601)	(111,305,265)	(260,001,334)	(107,720,263)
2476		CN			(91,579,448)	(43,787,376)	(91,725,842)	(43,857,372)
2477		SSGCT			-	-	-	-
2478		SSGCH			-	-	-	-
2479		SG			(57,206,030)	(23,529,084)	(61,337,688)	(25,228,452)
2480		Less Capital Lease			(425,023)	(1,225,407)	(425,023)	(1,227,667)
2481		Total Provision For Amortization by Factor			(438,494,722)	(179,727,625)	(433,556,406)	(177,915,721)

Utah General Rate Case Rebuttal
Pro Forma Factors June 30, 2010
Average Factors

UTAH GENERAL RATE CASE
PRO FORMA JUNE 30, 2010 FACTORS
AVERAGE FACTORS

DESCRIPTION	REVISED PROTOCOL FACTOR										Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER							
Situs	1.7875%	27.0588%	7.9984%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%								Situs Pg 10.15
System Generation (Pac. Power Costs on SG)	1.7875%	27.0588%	7.9984%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%								Pg 10.15
System Generation (R.M.P. Costs on SG)	1.7875%	27.0588%	7.9984%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%								Pg 10.15
System Generation - Pac. Power	3.5911%	54.4814%	16.1063%	0.0000%	25.8132%	0.0000%	0.0000%	0.0000%	0.0000%								Pg 10.15
Divisional Generation - R.M.P.	1.8336%	27.8652%	8.1989%	0.0000%	12.3192%	81.7151%	11.3596%	6.1603%	0.7650%								Pg 10.15
System Capacity	1.6487%	25.1766%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	2.9457%	0.3755%								Pg 10.15
System Energy (Pac. Power Costs on SE)	1.6487%	25.1766%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	2.9457%	0.3755%								Pg 10.15
System Energy (R.M.P. Costs on SE)	1.6487%	25.1766%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	2.9457%	0.3755%								Pg 10.15
Divisional Energy - Pac. Power	3.3857%	51.6589%	15.2453%	0.0000%	28.5018%	0.0000%	0.0000%	0.0000%	0.0000%								Pg 10.15
Divisional Energy - R.M.P.	2.4443%	28.3026%	7.8162%	0.0000%	11.5731%	41.4152%	5.5688%	2.6246%	0.2650%								Pg 10.15
System Overhead	2.4443%	28.3026%	7.8162%	0.0000%	11.5731%	41.4152%	5.5688%	2.6246%	0.2650%								Pg 10.15
System Overhead (Pac. Power Costs on SO)	2.4443%	28.3026%	7.8162%	0.0000%	11.5731%	41.4152%	5.5688%	2.6246%	0.2650%								Pg 10.15
System Overhead (R.M.P. Costs on SO)	2.4443%	28.3026%	7.8162%	0.0000%	11.5731%	41.4152%	5.5688%	2.6246%	0.2650%								Pg 10.15
Divisional Overhead - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								Pg 10.15
Divisional Overhead - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								Pg 10.15
Gross Plant-System	2.4443%	28.3026%	7.8162%	0.0000%	11.5731%	41.4152%	5.5688%	2.6246%	0.2650%								Pg 10.15
System Gross Plant - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								Not Used
System Gross Plant - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								Not Used
System Net Plant	2.2836%	27.4725%	7.6088%	0.0000%	11.5522%	42.7047%	5.4865%	2.6013%	0.2704%								Pg 10.16
Seasonal System Capacity Combustion Turbine	1.7288%	25.9393%	7.8985%	0.0000%	11.1962%	45.3317%	4.8402%	2.6029%	0.4623%								Pg 10.16
Seasonal System Energy Combustion Turbine	1.6666%	23.5029%	7.0183%	0.0000%	13.0500%	43.1015%	7.8670%	3.2727%	0.4908%								Pg 10.16
Seasonal System Capacity Cholla	1.8610%	28.4874%	8.4160%	0.0000%	12.5184%	39.8654%	5.4811%	3.0069%	0.3519%								Pg 10.17
Seasonal System Energy Cholla	1.6376%	25.6516%	7.6242%	0.0000%	14.4896%	40.4984%	6.1197%	3.5820%	0.3958%								Pg 10.17
Seasonal System Generation Cholla	1.8051%	27.7784%	8.2173%	0.0000%	13.0112%	40.0239%	5.6482%	3.1529%	0.3623%								Pg 10.17
Seasonal System Capacity Purchases	1.7295%	25.9631%	7.8924%	0.0000%	11.1855%	45.2941%	4.8682%	2.6039%	0.4632%								Pg 10.18
Seasonal System Energy Purchases	1.6637%	23.5112%	7.0250%	0.0000%	13.0699%	43.1150%	7.8492%	3.2767%	0.4898%								Pg 10.18
Seasonal System Generation Contracts	1.7129%	25.3501%	7.6766%	0.0000%	11.6566%	44.7463%	5.6134%	2.7121%	0.4696%								Pg 10.18
Seasonal System Generation Combustion Turbine	1.7133%	25.3302%	7.6767%	0.0000%	11.6567%	44.7463%	5.6134%	2.7121%	0.4696%								Pg 10.18
Mid-Columbia	0.7421%	69.7187%	3.3289%	0.0000%	5.3222%	17.0752%	2.3737%	1.2973%	0.1568%								Pg 10.15
Division Net Plant Distribution	3.5553%	28.1925%	6.5804%	0.0000%	8.1932%	47.5451%	4.6697%	1.3153%	0.0000%								Pg 10.6
Divisional Generation - Huntington	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.7151%	11.3596%	6.1603%	0.7650%								Pg 10.15
Divisional Energy - Huntington	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	79.6951%	12.5713%	6.9311%	0.8025%								Pg 10.15
Division Net Plant Steam - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								Not Used
Division Net Plant Steam - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								Not Used
Division Net Plant Hydro - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								Not Used
Division Net Plant Hydro - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								Not Used
System Net Hydro Plant-Pac. Power	1.7875%	27.0588%	7.9984%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%								Pg 10.4
System Net Hydro Plant-R.M.P.	1.7875%	27.0588%	7.9984%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%								Pg 10.4
Customer - System	2.5623%	31.0678%	7.0572%	0.0000%	6.7037%	47.8135%	3.9334%	0.8821%	0.0000%								Pg 10.10
Customer - Pac. Power	5.4066%	65.5564%	14.8914%	0.0000%	14.1455%	0.0000%	0.0000%	0.0000%	0.0000%								Pg 10.10
Customer - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	90.8845%	7.4767%	1.6388%	0.0000%								Pg 10.10
Washington Business Tax	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								Situs
Operating Revenue - Idaho	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								Not Used
Operating Revenue - Wyoming	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								Not Used
Excise Tax - superfund	20.8115%	8.5615%	60.5884%	0.0000%	43.6503%	17.7734%	-13.0529%	-2.6013%	-5.3325%								Pg 10.11
Interest	2.2836%	27.4725%	7.6088%	0.0000%	11.5522%	42.7047%	5.4865%	2.6013%	0.2704%								Pg 10.7
CJAC	3.5555%	28.1925%	6.5804%	0.0000%	8.1932%	47.5451%	4.6697%	1.3153%	0.0000%								Pg 10.10
Idaho State Income Tax	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								Pg 10.11
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								Not Used
BADDEBT	0.6274%	46.5340%	13.9285%	0.0000%	7.1670%	0.0000%	0.0007%	0.0007%	0.0000%								Pg 10.10
Blank	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%								Not Used
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%								Not Used
Accumulated Investment Tax Credit 1984	3.23%	70.98%	14.18%	0.00%	10.95%	0.00%	0.00%	0.00%	0.61%								Fixed
Accumulated Investment Tax Credit 1985	5.42%	67.69%	13.36%	0.00%	11.61%	0.00%	0.00%	0.00%	1.92%								Fixed
Accumulated Investment Tax Credit 1986	4.70%	64.61%	13.13%	0.00%	15.50%	0.00%	0.00%	0.00%	1.98%								Fixed
Accumulated Investment Tax Credit 1988	4.27%	61.20%	14.96%	0.00%	16.77%	0.00%	0.00%	0.00%	2.96%								Fixed
Accumulated Investment Tax Credit 1989	4.88%	56.36%	15.27%	0.00%	20.66%	0.00%	0.00%	0.00%	2.89%								Fixed
Accumulated Investment Tax Credit 1990	1.50%	15.94%	3.91%	0.00%	3.81%	46.94%	13.98%	13.54%	0.00%								Situs
Other Electric	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								Not Used
Non-Utility	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								Situs
System Net Steam Plant	1.7988%	27.1524%	8.0277%	0.0000%	12.8452%	40.9885%	5.7087%	3.1075%	0.3822%								Pg 10.4

UTAH GENERAL RATE CASE
 PRO FORMA JUNE 30, 2010 FACTORS
 AVERAGE FACTORS

REVISED PROTOCOL
 FACTOR

DESCRIPTION	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY	Page Ref
System Net Transmission Plant	1,7875%	27,0588%	7,9994%	0.0000%	12,8204%	41,1304%	5,7177%	3,1007%	0.3860%			Pg 10,5
SNPT												
SNPP	1,7819%	27,0580%	8,0086%	0.0000%	12,8207%	41,0983%	5,7123%	3,1007%	0.3861%			Pg 10,5
SNPPH	1,7819%	27,0585%	7,9994%	0.0000%	12,8204%	41,1304%	5,7177%	3,1007%	0.3860%			Pg 10,4
System Net Nuclear Plant	1,7875%	27,0588%	7,9994%	0.0000%	12,8204%	41,1304%	5,7177%	3,1007%	0.3860%			Pg 10,4
SNFPP												
System Net Other Production Plant	1,7859%	27,0221%	7,9925%	0.0000%	12,7958%	41,2078%	5,7153%	3,0957%	0.3868%			Pg 10,5
SNFPO												
System Net General Plant	2,5288%	29,7692%	7,9845%	0.0000%	11,7845%	38,8922%	6,3937%	2,4883%	0.1489%			Pg 10,6
SNFG												
System Net Intangible Plant	2,1100%	27,7283%	7,7207%	0.0000%	11,7806%	41,5839%	6,1146%	2,6577%	0.2843%			Pg 10,7
SNFI												
Trojan Plant Allocator	1,7664%	26,7733%	7,9084%	0.0000%	13,0489%	41,1107%	5,8316%	3,1714%	0.3893%			Pg 10,12
TROJP												
Trojan Decommissioning Allocator	1,7627%	26,7729%	7,8924%	0.0000%	13,0892%	41,1072%	5,8518%	3,1839%	0.3800%			Pg 10,12
TROJD												
Income Before Taxes	22,1009%	8,4658%	64,2752%	0.0000%	46,1521%	17,9325%	-14,0242%	-29,8101%	-5,6630%	39,1047%	-48,5103%	Pg 10,8
IBT												
DITEXP	2,4081%	30,2889%	11,6350%	0.0000%	12,7855%	39,9577%	5,5338%	1,8288%	0.2922%	0.0000%	-4,0211%	Pg 10,9
DITEXP												
DITBAL	2,5670%	29,7010%	7,8365%	0.0000%	10,4059%	43,7013%	6,4461%	1,8585%	0.2362%	0.0000%	-1,4124%	Pg 10,9
DITBAL												
TAXDEPR	1,8942%	27,7431%	6,2503%	0.0000%	11,8233%	41,1816%	5,5565%	2,4470%	0.3287%	0.0000%	2,6680%	Pg 10,12
TAXDEPR												
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
DONOTUSE												
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
DONOTUSE												
SCHMAT Depreciation Expense	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
SCHMDEXP												
SCHMDEXP	2,9642%	28,8549%	8,1695%	0.0000%	11,5412%	40,1970%	5,3987%	2,6222%	0.2522%	0.0000%	0.0000%	Pg 10,12
SCHMDEXP												
SCHMDT Amortization Expense	2,2295%	25,7625%	6,5559%	0.0000%	11,0867%	37,0432%	4,9087%	2,3261%	0.2509%	9,8404%	0.0000%	Pg 10,12
SCHMAEXP												
System Generation Chella Transaction	1,7944%	27,1634%	8,0303%	0.0000%	12,9700%	41,2884%	5,7398%	3,1127%				Pg 10,15
SGCT												

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO FORMA JUNE 30, 2010 FACTORS

DESCRIPTION OF FACTOR
STEAM

STEAM PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-UPL	EERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	4,777,651,630	85,401,074	1,202,773,709	382,182,714	0	612,514,186	1,865,069,468	273,173,561	148,142,538	18,365,407
SSOCH	518,848,937	9,365,832	144,127,808	42,635,415	0	67,598,296	207,662,264	29,305,720	18,358,943	1,882,809
	5,296,499,698	94,766,906	1,438,801,517	424,818,129	0	680,022,434	2,172,731,732	302,479,281	164,501,481	20,278,217

LESS ACCUMULATED DEPRECIATION

DGP	(657,690,075)	(15,335,093)	(232,137,197)	(68,626,724)	0	(109,896,242)	(302,877,565)	(49,052,471)	(26,601,248)	(3,303,175)
DGU	(946,485,618)	(16,518,540)	(256,107,656)	(75,713,022)	0	(121,343,265)	(389,250,569)	(54,117,560)	(28,346,065)	(3,684,257)
SG	(550,545,960)	(6,841,037)	(148,970,429)	(44,940,129)	0	(70,581,955)	(220,441,068)	(31,478,658)	(17,076,608)	(2,119,761)
SSOCH	(156,680,636)	(2,528,437)	(43,525,919)	(12,875,692)	0	(20,387,174)	(62,713,314)	(8,655,197)	(4,940,323)	(588,595)
	(2,511,616,319)	(44,922,076)	(680,740,887)	(201,255,567)	0	(322,298,637)	(1,031,305,923)	(143,498,879)	(77,960,361)	(9,685,793)

TOTAL NET STEAM PLANT

SNPPH
SYSTEM NET PLANT PRODUCTION STEAM

	2,784,883,377	49,843,830	786,160,630	223,562,562	0	357,723,797	1,141,425,809	158,980,405	86,540,820	10,942,424
	100.0000%	1.7895%	27.1524%	6.0277%	0.0000%	12.8412%	40.9865%	5.7087%	3.1075%	0.3822%

NUCLEAR
NUCLEAR PRODUCTION PLANT

DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0

TOTAL NUCLEAR PLANT

SNPPH
SYSTEM NET PLANT PRODUCTION NUCLEAR

	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
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HYDRO
HYDRO PRODUCTION PLANT

DGP	0	0	0	0	0	0	0	0	0	0
DGU	621,099,345	11,102,169	168,841,026	49,683,884	0	79,627,052	255,459,576	35,512,657	18,258,581	2,301,409
SG	621,099,355	11,102,169	168,841,026	49,683,884	0	79,627,052	255,459,576	35,512,657	18,258,581	2,301,409

LESS ACCUMULATED DEPRECIATION (net hydro amortization)

DGP	(150,890,588)	(2,693,612)	(40,775,018)	(12,654,318)	0	(19,319,140)	(61,979,681)	(8,616,982)	(4,672,523)	(580,204)
DGU	(29,747,652)	(613,868)	(7,778,761)	(2,296,635)	0	(3,895,565)	(11,824,030)	(1,645,715)	(891,360)	(110,687)
SG	(75,305,690)	(1,346,066)	(20,376,789)	(6,023,984)	0	(9,854,481)	(30,973,514)	(4,305,776)	(2,335,031)	(289,849)
	(254,743,842)	(4,553,579)	(68,930,547)	(20,377,937)	0	(32,659,186)	(104,777,227)	(14,565,563)	(7,898,943)	(880,841)

TOTAL NET HYDRO PRODUCTION PLANT

SNPPH
SYSTEM NET PLANT PRODUCTION HYDRO

	396,352,513	6,548,593	99,130,479	29,305,945	0	46,867,867	150,682,349	20,947,074	11,365,638	1,410,568
	100.0000%	1.7875%	27.0388%	7.8694%	0.0000%	12.8204%	41.304%	5.7177%	3.1007%	0.3850%

AVERAGE FACTORS
 CALCULATION OF INTERNAL FACTORS
 PRO FORMA JUNE 30, 2016 FACTORS

DESCRIPTION OF FACTOR

OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-PPL	EERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	2,882,863,659	51,531,520	780,087,411	230,011,342	0	360,694,723	1,185,734,101	164,834,566	89,390,096	11,080,899
SG	78,571,040	1,348,153	19,932,176	6,033,206	0	9,181,125	35,179,486	4,403,420	2,176,627	368,847
SSCCT	2,861,434,859	52,877,673	799,989,587	236,644,549	0	378,755,848	1,220,813,587	169,237,986	91,566,723	11,448,746

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0	0
DGU	(1,305,702)	(24,413)	(369,558)	(109,253)	0	(175,095)	(561,744)	(76,091)	(42,349)	(5,259)
SG	(206,306,747)	(6,867,757)	(9,884,060)	(16,824,060)	0	(26,449,355)	(84,854,644)	(11,796,077)	(6,397,035)	(784,344)
SSCCT	(20,521,403)	(351,552)	(5,198,100)	(1,575,710)	0	(2,392,729)	(9,189,216)	(1,150,099)	(568,498)	(96,330)
TOTAL NET OTHERS PRODUCTION PLANT	2,733,245,787	48,813,911	736,577,857	218,555,267	0	340,736,869	1,220,308,723	168,213,720	84,566,842	10,572,807
SNPP	100.0000%	1.7695%	27.0221%	7.9926%	0.0000%	12.7956%	41.2076%	5.7153%	3.0937%	0.3898%

PRODUCTION: TOTAL PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-PPL	EERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	8,281,611,653	148,034,763	2,240,992,146	662,477,841	0	1,081,735,643	3,406,292,145	473,520,784	256,751,215	31,880,718
SG	918,848,057	9,305,832	144,127,808	42,535,415	0	67,509,296	207,693,244	29,305,770	16,358,943	1,882,809
SSCCT	78,571,040	1,348,153	19,932,176	6,033,206	0	9,181,125	35,179,486	4,403,420	2,176,627	368,847
TOTAL NET PRODUCTION PLANT	8,879,030,750	158,746,748	2,404,932,130	711,146,562	0	1,138,405,334	3,649,104,859	507,229,824	275,326,755	34,138,372
SNPP	(344,575)	(6,159)	(83,238)	(27,564)	0	(44,176)	(141,725)	(18,702)	(10,684)	(1,327)
DGU	(2,817,007,458)	(50,354,226)	(762,245,910)	(225,342,772)	0	(381,150,924)	(1,188,644,686)	(161,086,738)	(87,347,881)	(10,848,310)
SG-P	(106,886,636)	(2,828,437)	(43,525,910)	(12,875,692)	0	(20,387,174)	(62,713,314)	(8,850,187)	(4,940,323)	(568,659)
SSCCT	(20,521,403)	(351,552)	(5,198,100)	(1,575,710)	0	(2,392,729)	(9,189,216)	(1,150,099)	(568,498)	(96,330)
TOTAL NET PRODUCTION PLANT	5,884,473,677	105,206,334	1,563,868,966	471,324,765	0	754,430,332	2,418,418,881	336,141,199	182,459,400	22,825,800
SNPP	100.0000%	1.7679%	27.0680%	8.0086%	0.0000%	12.8207%	41.0883%	5.7123%	3.1007%	0.3845%

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0	0
DGU	(3,295,463,304)	(58,371,069)	843,802,282	261,219,356	0	418,849,383	1,343,111,304	186,712,323	101,254,445	12,573,139
SG	(20,521,403)	(351,552)	(5,198,100)	(1,575,710)	0	(2,392,729)	(9,189,216)	(1,150,099)	(568,498)	(96,330)
TOTAL NET PRODUCTION PLANT	3,265,483,969	58,371,069	843,802,282	261,219,356	0	418,849,383	1,343,111,304	186,712,323	101,254,445	12,573,139
SNPP	100.0000%	1.7679%	27.0680%	8.0086%	0.0000%	12.8207%	41.0883%	5.7123%	3.1007%	0.3845%

TRANSMISSION: TRANSMISSION PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-PPL	EERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	(389,540,292)	(6,945,203)	(105,134,219)	(31,880,831)	0	(49,912,429)	(159,608,277)	(22,215,713)	(12,047,623)	(1,455,998)
DGU	(390,140,545)	(6,973,807)	(105,567,229)	(31,206,841)	0	(50,017,568)	(160,466,469)	(22,307,211)	(12,007,243)	(1,502,150)
SG	(392,205,851)	(6,474,485)	(98,008,398)	(28,874,224)	0	(46,436,220)	(148,976,739)	(20,769,969)	(11,231,055)	(1,384,822)
TOTAL NET TRANSMISSION PLANT	(1,148,886,518)	(20,393,478)	(308,706,845)	(91,263,897)	0	(146,206,243)	(469,251,484)	(65,232,892)	(38,375,920)	(4,382,759)
SNPP	2,124,800,796	37,977,991	574,882,437	169,855,461	0	272,383,140	873,869,820	121,475,431	66,878,525	8,180,380
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.7875%	27.0688%	7.9964%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3860%

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0	0
DGU	(389,540,292)	(6,945,203)	(105,134,219)	(31,880,831)	0	(49,912,429)	(159,608,277)	(22,215,713)	(12,047,623)	(1,455,998)
DGU	(390,140,545)	(6,973,807)	(105,567,229)	(31,206,841)	0	(50,017,568)	(160,466,469)	(22,307,211)	(12,007,243)	(1,502,150)
SG	(392,205,851)	(6,474,485)	(98,008,398)	(28,874,224)	0	(46,436,220)	(148,976,739)	(20,769,969)	(11,231,055)	(1,384,822)
TOTAL NET TRANSMISSION PLANT	(1,148,886,518)	(20,393,478)	(308,706,845)	(91,263,897)	0	(146,206,243)	(469,251,484)	(65,232,892)	(38,375,920)	(4,382,759)
SNPP	2,124,800,796	37,977,991	574,882,437	169,855,461	0	272,383,140	873,869,820	121,475,431	66,878,525	8,180,380
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.7875%	27.0688%	7.9964%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3860%

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO FORMA JUNE 30, 2016 FACTORS

DESCRIPTION OF FACTORS

DISTRIBUTION
DISTRIBUTION PLANT - PACIFIC POWER
LESS ACCUMULATED DEPRECIATION

DNPDP
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER

DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER
LESS ACCUMULATED DEPRECIATION

DNPDU
DIVISION NET PLANT DISTRIBUTION R.M.P.

TOTAL NET DISTRIBUTION PLANT
DNPD & SNPD
DIVISION NET PLANT DISTRIBUTION

GENERAL
GENERAL PLANT

	TOTAL	California	Idaho	Montana	Utah	Washington	Wyco-PPL	Yucca-JPL	EERC
S	484,202,626	13,898,474	154,397,506	41,748,176	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SE	824,642	13,590	207,641	61,029	0	0	0	0	0
SG	202,894,895	3,628,578	54,925,213	16,237,542	83,488,552	11,006,143	6,294,033	791,553	3,424
SO	250,376,689	6,119,805	70,862,684	19,589,856	103,653,711	13,917,560	6,571,481	683,560	0
CN	24,034,827	615,834	7,467,084	1,696,182	0	1,611,217	11,461,902	207,218	0
DEU	0	0	0	0	0	0	0	0	0
SSGCT	202,024	3,461	51,173	16,513	0	23,555	90,454	11,322	948
SSGCH	4,095,913	73,636	1,137,780	336,574	0	532,927	1,638,344	231,346	128,141
Remove Capital Lease	(46,946,589)	(620,377)	(14,150,645)	(2,273,418)	0	(5,095,524)	(24,075,913)	(867,724)	(99,862)
	817,960,989	23,993,209	274,888,348	77,201,456	0	112,099,417	346,753,023	56,825,679	23,256,421
									1,304,437

LESS ACCUMULATED DEPRECIATION

	TOTAL	California	Idaho	Montana	Utah	Washington	Wyco-PPL	Yucca-JPL	EERC
S	(158,777,394)	(4,839,771)	(51,709,467)	(16,884,041)	0	(22,507,717)	(49,314,189)	(8,595,529)	0
DGP	(6,237,711)	(89,625)	(1,417,260)	(418,995)	0	(674,496)	(2,154,250)	(299,479)	(20,167)
DGU	(9,723,790)	(173,814)	(2,031,136)	(777,843)	0	(1,246,629)	(3,996,436)	(655,961)	(31,440)
BE	(303,297)	(5,000)	(76,301)	(22,444)	0	(43,440)	(75,342)	(19,914)	(1,252)
SG	(46,881,069)	(616,569)	(12,860,804)	(3,654,254)	0	(5,856,577)	(19,789,075)	(2,011,399)	(173,889)
SO	(83,497,619)	(2,640,929)	(23,632,077)	(6,326,338)	0	(9,663,286)	(34,360,744)	(4,641,466)	(221,280)
CN	(7,034,496)	(185,614)	(2,371,649)	(538,739)	0	(517,788)	(3,932,645)	(504,489)	(153)
SSGCT	(1,172,435)	(19,426)	(264,446)	(82,436)	0	(128,325)	(495,627)	(62,221)	(7,181)
SSGCH	(312,861,865)	(8,301,493)	(94,155,422)	(28,987,342)	0	(40,791,553)	(113,416,777)	(18,137,729)	(463,335)
	661,089,123	15,801,717	180,132,926	48,314,113	0	71,307,913	235,339,267	36,667,549	15,117,172
SNPG	100,000%	2,5298%	29,7692%	7,6645%	0,0000%	11,7445%	38,8927%	6,3937%	0,1480%

TOTAL NET GENERAL PLANT
SNPG

MINING
GENERAL MINING PLANT
LESS ACCUMULATED DEPRECIATION

SNPMD
SYSTEM NET PLANT MINING

	TOTAL	California	Idaho	Montana	Utah	Washington	Wyco-PPL	Yucca-JPL	EERC
S	486,546,054	7,892,116	117,474,242	34,527,068	0	0	0	0	0
BE	(168,286,676)	(2,774,854)	(42,374,599)	(12,454,512)	0	(8,999,957)	(10,854,257)	(6,006,965)	(894,174)
	298,259,378	4,917,462	75,099,643	22,072,556	0	0	0	0	0
	100,000%	1,6487%	25,1768%	7,4007%	0,0000%	0,0000%	0,0000%	0,0000%	0,4128%

AVERAGE FACTORS
 CALCULATION OF INTERNAL FACTORS
 PRO FORMA JUNE 30, 2016 FACTORS

DESCRIPTION OF FACTOR

INTANGIBLE:
 INTANGIBLE PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PL	Utah	Idaho	Wyo-JPL	ERC
S	4,963,690	0	518,690	2,116	0	659,337	941,625	2,841,561	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SE	3,810,274	62,821	956,410	281,887	0	545,785	1,662,239	246,432	136,889	15,730
CN	115,997,291	2,972,148	38,037,759	8,186,141	0	7,716,078	55,462,366	4,502,668	1,000,070	0
SG	196,972,862	3,520,569	53,286,363	15,752,602	0	25,252,881	116,015,703	6,107,610	758,405	0
SO	377,970,327	8,238,686	108,975,522	29,542,803	0	43,743,044	196,837,339	21,010,723	9,620,391	1,091,719
SSGCT	0	0	0	0	0	0	0	0	0	0
SSGCH	699,714,134	15,794,565	197,790,003	53,769,749	0	77,979,898	295,519,303	39,923,785	17,163,940	1,775,854

LESS ACCUMULATED AMORTIZATION

	TOTAL	California	Oregon	Washington	Montana	Wyo-PL	Utah	Idaho	Wyo-JPL	ERC
S	(837,616)	0	(7,028)	(1,245)	0	(66,600)	(11,834)	(771,109)	0	0
DGP	17,360	310	4,088	1,388	0	2,226	7,141	393	538	67
DGU	(332,698)	(5,940)	(90,005)	(20,605)	0	(2,046)	(136,815)	(18,019)	(10,314)	(1,281)
SE	(1,396,173)	(22,525)	(343,966)	(101,106)	0	(165,891)	(686,140)	(3,146,356)	(48,716)	(5,640)
CN	(9,281,869)	(229,651)	(4,633,958)	(836,233)	0	(1,585,192)	(42,386,672)	(3,174,935)	(1,336,854)	(238,101)
SG	(1,624,964)	(30,821)	(44,530,653)	(13,300,023)	0	(1,656,192)	(104,368,672)	(13,391,328)	(1,538,854)	(238,101)
SO	(32,200,864)	(6,164,861)	(71,366,312)	(19,712,749)	0	(25,187,812)	(104,450,849)	(14,015,581)	(6,818,464)	(688,405)
SSGCT	0	0	0	0	0	0	0	0	0	0
SSGCH	(41,829)	(755)	(11,920)	(3,437)	0	(5,443)	(16,742)	(2,303)	(1,319)	(152)

TOTAL NET INTANGIBLE PLANT

SNPI	296,426,854	6,254,462	82,193,577	22,895,173	0	34,202,584	123,284,567	18,125,192	7,877,968	872,341
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SYSTEM NET INTANGIBLE PLANT

	100.0000%	2.1100%	27.7385%	7.7207%	0.0000%	11.7000%	41.5939%	6.1146%	2.6577%	0.2943%
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GROSS PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PL	Utah	Idaho	Wyo-JPL	ERC
PRODUCTION PLANT	8,979,030,790	158,746,748	2,404,832,130	711,146,562	0	1,138,465,334	3,646,104,885	607,229,904	275,326,785	34,138,972
TRANSMISSION PLANT	3,265,493,304	58,371,009	863,602,282	261,219,398	0	418,649,363	1,343,111,304	166,712,323	101,254,445	12,573,139
DISTRIBUTION PLANT	5,308,181,483	213,431,252	1,650,776,527	389,079,914	0	447,107,333	2,293,491,287	295,156,491	79,139,679	0
GENERAL PLANT	1,394,507,042	31,195,324	392,382,990	111,620,122	0	178,897,594	540,590,703	66,899,884	36,891,778	3,290,546
INTANGIBLE PLANT	699,714,134	15,794,565	197,790,003	53,769,749	0	77,979,898	295,519,303	39,923,785	17,163,940	1,775,854

TOTAL GROSS PLANT

GRS	19,536,928,713	477,538,959	5,529,483,532	1,527,044,706	0	2,851,056,951	8,091,256,981	1,065,024,406	512,775,628	51,777,912
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SYSTEM NET PLANT

	100.0000%	2.4443%	28.3026%	7.8162%	0.0000%	11.5731%	41.4152%	5.5868%	2.6249%	0.2680%
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ACCUMULATED DEPRECIATION AND AMORTIZATION

	TOTAL	California	Oregon	Washington	Montana	Wyo-PL	Utah	Idaho	Wyo-JPL	ERC
PRODUCTION PLANT	(2,994,637,073)	(53,540,144)	(811,083,164)	(239,831,797)	0	(383,975,002)	(1,220,666,073)	(171,088,725)	(92,867,365)	(11,512,972)
TRANSMISSION PLANT	(1,140,886,518)	(20,393,478)	(328,309,845)	(81,263,897)	0	(146,296,243)	(469,261,464)	(65,232,652)	(35,375,920)	(4,382,759)
DISTRIBUTION PLANT	(2,014,722,055)	(98,331,810)	(1,722,268,962)	(412,568,029)	0	(178,573,655)	(697,610,556)	(111,053,374)	(59,886,070)	0
GENERAL PLANT	(481,151,541)	(10,976,145)	(137,300,021)	(41,441,954)	0	(64,897,360)	(182,416,735)	(29,021,967)	(14,139,216)	(1,156,125)
INTANGIBLE PLANT	(403,289,280)	(6,540,103)	(115,595,427)	(30,863,576)	0	(43,056,352)	(172,224,735)	(21,796,623)	(9,295,912)	(983,513)

NET PLANT

SNP	12,502,322,246	286,757,008	3,434,895,513	951,275,453	0	1,444,297,969	5,339,074,470	697,188,825	326,221,064	33,810,842
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SYSTEM NET PLANT FACTOR (SNP)

	100.0000%	2.2938%	27.4725%	7.6988%	0.0000%	11.5522%	42.7047%	5.4952%	2.6013%	0.2704%
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NON-UTILITY RELATED INTEREST PERCENTAGE

INT	0.0000%									
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INTEREST FACTOR SNP - NON-UTILITY

	100.0000%	2.2938%	27.4725%	7.6988%	0.0000%	11.5522%	42.7047%	5.4952%	2.6013%	0.2704%
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TOTAL GROSS PLANT (LESS SO FACTOR)

SO	18,946,562,867	482,180,386	5,351,025,117	1,477,951,946	0	2,166,317,200	7,851,055,841	1,051,095,727	486,293,755	50,112,632
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SYSTEM OVERHEAD FACTOR (SO)

	100.0000%	2.4443%	28.3026%	7.8162%	0.0000%	11.5731%	41.4152%	5.5868%	2.6249%	0.2680%
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AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO FORMA JUNE 30, 2010 FACTORS

DESCRIPTION OF FACTORS

IBT	INCOME BEFORE TAXES	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-JPL	EERC	OTHER	NON-UTILITY
	INCOME BEFORE STATE TAXES											
	Interest Synchronization	15,598,525	6,128,293	46,527,951	0	33,408,865	12,981,065	(10,151,907)	(21,578,068)	(4,113,867)	(3,308,700)	(36,571,939)
		22.1005%	6.4068%	64.2752%	0.0000%	48.1321%	17.9325%	-14.0242%	-28.8101%	-5.6830%	38.1047%	-48.6103%
	INCOME BEFORE TAXES (FACTOR)	100.0000%										
		15,598,525	6,128,293	46,527,951	0	33,408,865	12,981,065	(10,151,907)	(21,578,068)	(4,113,867)	(3,308,700)	(36,571,939)
		22,398,504	6,128,293	46,527,951	0	33,408,865	12,981,065	(10,151,907)	(21,578,068)	(4,113,867)	(3,308,700)	(36,571,939)
		100.0000%	6.4068%	64.2752%	0.0000%	48.1321%	17.9325%	-14.0242%	-28.8101%	-5.6830%	38.1047%	-48.6103%

See Calculation of EXCTAX

DIJEEC:	California	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyco-JPL	EERC	OTHER	NON-UTILITY
Pacific Power											
Production	657,425	(891,657)	(309,656)	0	(108,619)	(69,027)	0	0	0	0	0
Transmission	(24,927)	(61,311)	0	0	13,242	(13,242)	0	0	0	0	0
Distribution	(3,996,086)	(1,892,770)	(392,701)	0	(669,856)	7,329	549	184	0	0	0
General	330	42,754	729	0	15,411	7,329	48	182	22	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0	0	2,123,019
Total Pacific Power	(3,228,072)	(2,526,390)	(693,219)	0	(729,821)	(61,805)	597	306	22	0	2,123,019
Rocky Mountain Power											
Production	0	0	0	0	0	(6,246,204)	(1,047,783)	(356,479)	(42,638)	0	0
Transmission	0	0	(2,749,867)	0	0	(110,208)	(314,221)	(110,208)	(12,844)	0	0
Distribution	184	1,698	386	0	364	(4,973,387)	(719,705)	(260,335)	0	0	0
General	(1,059)	(4,047)	(3,572)	0	(1,809)	(178,650)	18,093	7,615	200	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power	(895)	(2,349)	(3,178)	0	(1,425)	(14,100,238)	(2,065,610)	(728,405)	(55,222)	0	0
PC (Post Merger)											
Prod/Other Prod	718,041	10,308,950	3,185,274	0	4,812,654	16,292,454	2,585,324	687,378	148,383	0	0
Chick Unit 4, 5 & 6	27,186	(232,974)	0	0	(103,640)	28,176	(38,761)	(15,060)	(3,167)	0	(86,393)
Hydro-PPL	(1,597)	(8,075)	66,652	0	(4,538)	(12,416)	(2,869)	(9,622)	3,151	0	(2,659)
Transmission	1,124	174,825	29,041	0	37,230	14,299	5,870	15,243	3,151	0	0
Distribution	292,916	5,382	73,047	0	2,842,585	8,488,211	1,104,824	387,245	84,246	0	0
General	21,168,412	6,401,216	1,536,790	0	2,842,585	8,488,211	1,104,824	387,245	84,246	0	0
Mining	68,528,223	2,376,047	4,493,695	0	4,716,922	32,340,739	4,302,181	906,728	0	0	0
General Intangibles	(8,500,819)	(2,896,463)	(699,396)	0	(919,820)	(3,457,337)	(445,966)	(142,988)	(11,890)	0	(1,108)
Mining	(1,450,111)	(48,084)	(488,081)	0	(210,823)	(539,862)	(55,481)	(27,169)	(3,729)	0	0
WCA - CAEE 2007+	2,397,026	22,275	784,568	0	402,477	773,022	79,969	57,713	10,719	0	276,283
WCA - CAGE 2007+	29,703,877	8,293,498	8,293,498	0	3,793,796	11,591,298	1,514,611	541,017	117,479	0	2,390,504
WCA - CAGW 2007+	95,892,092	1,784,356	27,151,326	0	12,757,316	40,311,651	5,725,959	1,821,596	395,868	0	(14,316,388)
WCA - CAGW 2007+ -Missoula	0	0	0	0	0	0	0	0	0	0	0
WCA - CAGW 2007+ -Goodhue	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	20,301,571	392,889	1,903,336	0	2,904,142	7,147,859	904,561	475,644	35,251	0	33,441
WCA - JBG 2007+	3,965,962	80,309	622,960	0	488,292	1,688,329	248,492	68,874	15,169	0	(513,329)
Non-Utility	4,394	0	0	0	0	0	0	0	0	0	4,394
Total PC (Post Merger)	271,653,178	6,403,702	79,024,489	0	31,715,459	115,043,632	16,036,388	4,840,298	732,962	0	(12,275,174)

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO FORMA JUNE 30, 2016 FACTORS

DESCRIPTION OF FACTOR

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Montana</u>	<u>Wyo-PL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-PL</u>	<u>ERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Total Delivered Taxes	252,470,459	6,074,707	76,495,750	20,375,027	0	30,974,213	100,881,499	13,971,379	4,112,197	737,782	0	(10,152,165)
Percentage of Total (DTRXP)	100.0000%	2.4091%	30.2889%	11.6550%	0.0000%	12.2685%	39.8577%	5.6339%	1.6288%	0.2922%	0.0000%	-4.0211%

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Montana</u>	<u>Wyo-PL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-PL</u>	<u>ERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Total Pacific Power	118,698,296	6,873,334	71,273,398	17,407,798	0	26,954,357	3,228,631	1	(1,997)	(229)	0	(7,078,027)
Rocky Mountain Power												
Production	94,908,418	0	0	0	0	0	74,013,357	14,884,565	6,041,295	897,231	0	0
Transmission	56,305,253	0	0	0	0	0	47,102,405	6,604,048	2,235,100	303,640	0	0
Distribution	54,470,543	(31)	(271)	(63)	0	(61)	44,223,251	7,466,918	2,780,800	0	0	0
General	(480,228)	2,208	(74,371)	6,723	0	(27,803)	200,177	(414,315)	(178,314)	(6,529)	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant	(7,078,027)	0	0	0	0	0	0	0	0	0	0	(7,078,027)

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Montana</u>	<u>Wyo-PL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-PL</u>	<u>ERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Total Rocky Mountain Power	204,891,388	2,175	(74,642)	6,690	0	(27,864)	165,569,190	28,541,216	8,860,311	954,342	0	0
Facility												
Prod / Other Prod	344,285,146	6,692,765	104,873,578	27,495,548	0	43,733,372	135,565,281	18,709,578	6,208,125	1,211,899	0	0
Cholla Unit 4	(34,183,173)	(759,695)	(10,941,116)	(2,996,032)	0	(4,110,268)	(12,677,561)	(1,767,250)	(976,176)	(60,572)	0	(230,535)
Gaebly Unit 4, 5 & 6	(98,113)	(601)	(16,792)	0	0	(7,007)	(22,169)	(2,845)	(1,028)	(503)	0	(4,988)
Hydro-PL	36,227,278	683,279	11,330,616	2,749,607	0	4,347,663	13,722,119	1,652,862	610,128	100,944	0	0
Hydro-PL	6,495,656	197,589	2,727,177	771,028	0	1,013,330	3,197,893	416,724	139,579	21,569	0	0
Transmission	194,079,995	4,179,658	58,900,362	15,271,027	0	23,142,607	78,015,454	10,741,255	3,197,651	560,121	0	0
General	355,173,222	15,598,352	104,688,112	20,191,965	0	24,220,886	162,725,525	19,909,996	4,483,586	392,084	0	0
Mining	16,263,604	3,297,777	12,413,146	12,413,146	0	0	7,618,212	7,618,212	2,963,296	50,624	0	16,172
WCA - CAGW 2007*	32,376,516	29,325	5,029,780	824,688	0	2,439,091	6,603,634	1,989,220	86,866	15,975	0	343,891
WCA - CAGW 2007*	111,716,366	2,111,485	32,702,719	22,100,363	0	4,222,343	13,878,332	1,398,320	690,331	123,113	0	(16,538,860)
WCA - CAGW 2007* - Average	0	0	0	0	0	0	47,277,788	6,545,169	2,118,342	462,890	0	0
WCA - General 2007*	25,927,965	521,405	9,409,616	1,221,444	0	3,651,754	9,187,782	1,230,048	595,411	44,098	0	67,477
WCA - BGO 2007*	4,176,282	85,418	1,183,885	776,529	0	541,908	1,825,098	235,287	77,072	16,710	0	(643,625)
Non-Utility	(535,265)	0	0	0	0	0	0	0	0	0	0	(535,265)

Total PC (Post Merge)	1,232,334,686	33,083,823	376,291,710	101,367,651	0	134,971,690	511,107,868	67,115,999	20,551,033	2,742,135	0	(14,696,842)
Total Delivered Taxes	1,556,603,270	38,808,332	447,450,496	118,802,049	0	161,898,102	679,945,689	96,657,219	30,430,637	3,706,248	0	(21,975,889)
Percentage of Total (DTRBAL)	100.0000%	2.5070%	28.7610%	7.6556%	0.0000%	10.6555%	43.7015%	6.1481%	1.9585%	0.2392%	0.0000%	-1.4124%

	<u>Pacific Division</u>	<u>Utah Division</u>	<u>Combined Total</u>
Total Sales to Ultimate Customers	0	0	0
Less: Uncollectible (net)	0	0	0
Total Instate Revenues	0	0	0

	<u>Pacific Division</u>	<u>Utah Division</u>	<u>Combined Total</u>
Total PC (Post Merge)	1,232,334,686	33,083,823	376,291,710
Total Delivered Taxes	1,556,603,270	38,808,332	447,450,496
Percentage of Total (DTRBAL)	100.0000%	2.5070%	28.7610%

	<u>Pacific Division</u>	<u>Utah Division</u>	<u>Combined Total</u>
Total Sales to Ultimate Customers	0	0	0
Less: Uncollectible (net)	0	0	0
Total Instate Revenues	0	0	0

AVERAGE FACTORS
 CALCULATION OF INTERNAL FACTORS
 PRO FORMA JUNE 30, 2010 FACTORS

DESCRIPTION OF FACTOR

OPRV-ID	Pacific Division	Utah Division	Combined Total	Oregon	Washington	Montana	Wyco-PPL	Utah	Idaho	Wyo-UPL	FERC
Total States to Ultimate Customers	0	0	0								
Less: Interstate States for Resale											
Montana Power	0	0	0								
Pendland General Electric	0	0	0								
Puget Sound Power & Light	0	0	0								
Washington Water Power Co.	0	0	0								
Less: Unrecoverable (net)	0	0	0								
Total Interstate Revenue	0	0	0								
	0.0000%	0.0000%	0.0000%								
BADDEBT											
Account 904 Balance	13,517,388	84,810	6,290,187	1,852,776	0	988,791	3,966,024	394,701	100	0	0
Bad Debts Expense Allocation Factor - BADDEBT		0.0274%	46.9340%	13.9285%	0.0000%	7.1670%	29.4882%	2,2541%	0.0007%	0.0000%	0.0000%
Customer Factors											
Total Electric Customers	1,890,279	47,665	577,947	131,283	0	124,707	889,465	73,173	16,038	0	0
Customer System factor - CN		2.5623%	31.0278%	7.6972%	0.0000%	6.7037%	47.8135%	3.9334%	0.8211%	0.0000%	0.0000%
Pacific Power Customers											
CNP	851,603	47,665	577,947	131,283	0	124,707	0	0	0	0	0
Customer Service Pacific Power factor - CNP		5.41%	65.50%	14.85%	0.00%	14.15%	0.00%	0.00%	0.00%	0.00%	0.00%
Rocky Mountain Power Customers											
CRU	978,677	0	0	0	0	0	889,465	73,173	16,038	0	0
Customer Service R.M.P. factor - CRU		0.00%	0.00%	0.00%	0.00%	0.00%	99.88%	7.48%	1.64%	0.00%	0.00%
CIAC											
TOTAL NET DISTRIBUTION PLANT	3,209,461,428	117,099,442	628,507,965	219,171,865	0	296,533,678	1,465,980,732	153,465,118	43,252,899	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.56%	28.19%	6.58%	0.00%	8.15%	47.55%	4.69%	1.31%	0.00%	0.00%

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO FORMA JUNE 30, 2010 FACTORS

DESCRIPTION OF FACTOR

IDIST

Idaho State Income Tax Allocation

DESCRIPTION OF FACTOR IDIST	TOTAL Idaho - PPL	California Idaho - PPL	Oregon Idaho - UPL	Washington Idaho Total	Montana	WycoPPL	Utah	Idaho	WycoJPL	FERC	OTHER	NON-UTILITY
Payroll	0	0	0	0	0	0	0	0	0	0	0	0
Property	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0
Average	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Idaho - PPL Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Idaho - UPL Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Average	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
419 OTH	75,434,877	15,699,240	6,458,396	45,704,779	0	32,897,120	13,407,307	(9,846,457)	(21,082,489)	(4,022,666)	31,031,137	(39,848,869)
432 OTH	0	0	0	0	0	0	0	0	0	0	0	0
48910 OTH	0	0	0	0	0	0	0	0	0	0	0	0
SCHMDT OTH	0	0	0	0	0	0	0	0	0	0	0	0
SCHMDT (Steam) OTH	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	75,434,877	15,699,240	6,458,396	45,704,779	0	32,897,120	13,407,307	(9,846,457)	(21,082,489)	(4,022,666)	31,031,137	(39,848,869)
Average	100.0000%	20.8116%	8.5615%	60.5684%	0.0000%	43.6630%	17.7734%	-13.0526%	-27.8473%	-5.3328%	41.1365%	-48.1973%

EXCISE TAX

Excise Tax (Superfund)

Total Taxable Income

Less Other Electric Items

DESCRIPTION OF FACTOR IDIST	TOTAL	California	Oregon	Washington	Montana	WycoPPL	Utah	Idaho	WycoJPL	FERC	OTHER	NON-UTILITY
419 OTH	75,434,877	15,699,240	6,458,396	45,704,779	0	32,897,120	13,407,307	(9,846,457)	(21,082,489)	(4,022,666)	31,031,137	(39,848,869)
432 OTH	0	0	0	0	0	0	0	0	0	0	0	0
48910 OTH	0	0	0	0	0	0	0	0	0	0	0	0
SCHMDT OTH	0	0	0	0	0	0	0	0	0	0	0	0
SCHMDT (Steam) OTH	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	75,434,877	15,699,240	6,458,396	45,704,779	0	32,897,120	13,407,307	(9,846,457)	(21,082,489)	(4,022,666)	31,031,137	(39,848,869)
Average	100.0000%	20.8116%	8.5615%	60.5684%	0.0000%	43.6630%	17.7734%	-13.0526%	-27.8473%	-5.3328%	41.1365%	-48.1973%

Total Taxable Income Excluding Other

Excise Tax (Superfund) Factor - EXCISE TAX

Trojan Allocators

Premier

Dec 1991 Plant

Dec 1992 Plant

Average

DESCRIPTION OF FACTOR IDIST	TOTAL	California	Oregon	Washington	Montana	WycoPPL	Utah	Idaho	WycoJPL	FERC	OTHER	NON-UTILITY
SG	17,094,202	393,365	4,801,774	1,360,422	0	2,180,313	6,694,882	972,382	527,330	66,481	0	0
Average	17,094,202	393,365	4,801,774	1,360,422	0	2,180,313	6,694,882	972,382	527,330	66,481	0	0

Dec 1991 Reserve

Dec 1992 Reserve

Average

DESCRIPTION OF FACTOR IDIST	TOTAL	California	Oregon	Washington	Montana	WycoPPL	Utah	Idaho	WycoJPL	FERC	OTHER	NON-UTILITY
SG	(7,851,452)	(145,552)	(2,293,323)	(851,369)	0	(1,043,931)	(3,340,140)	(465,580)	(252,465)	(31,352)	0	0
Average	(7,851,452)	(145,552)	(2,293,323)	(851,369)	0	(1,043,931)	(3,340,140)	(465,580)	(252,465)	(31,352)	0	0

Dec 1991 Plant

Dec 1992 Plant

Average

DESCRIPTION OF FACTOR IDIST	TOTAL	California	Oregon	Washington	Montana	WycoPPL	Utah	Idaho	WycoJPL	FERC	OTHER	NON-UTILITY
SG	4,284,980	89,450	1,051,311	310,799	0	468,109	1,598,035	222,150	128,473	14,890	0	0
Average	4,284,980	89,450	1,051,311	310,799	0	468,109	1,598,035	222,150	128,473	14,890	0	0

Dec 1991 Reserve

Dec 1992 Reserve

Average

DESCRIPTION OF FACTOR IDIST	TOTAL	California	Oregon	Washington	Montana	WycoPPL	Utah	Idaho	WycoJPL	FERC	OTHER	NON-UTILITY
SG	(126,394)	(3,307)	(50,059)	(14,799)	0	(23,718)	(70,062)	(10,578)	(6,730)	(712)	0	0
Average	(126,394)	(3,307)	(50,059)	(14,799)	0	(23,718)	(70,062)	(10,578)	(6,730)	(712)	0	0

Net Plant

Division Net Plant Nuclear Pacific Power

Division Net Plant Nuclear Rocky Mountain Power

System Net Nuclear Plant

DESCRIPTION OF FACTOR IDIST	TOTAL	California	Oregon	Washington	Montana	WycoPPL	Utah	Idaho	WycoJPL	FERC	OTHER	NON-UTILITY
DNPPNP	100.0000%	1.7875%	27.0988%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	0.0000%	0.0000%
DNPPNP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SNNP	100.0000%	1.7875%	27.0989%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	0.0000%	0.0000%
Average	100.0000%	1.7875%	27.0989%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	0.0000%	0.0000%

Account 18222

Premier

(101)

DESCRIPTION OF FACTOR IDIST	TOTAL	California	Oregon	Washington	Montana	WycoPPL	Utah	Idaho	WycoJPL	FERC	OTHER	NON-UTILITY
SG	17,094,202	393,365	4,801,481	1,307,431	0	2,191,545	7,030,916	977,402	530,047	66,816	0	0
(108) SG	(6,434,050)	(160,750)	(2,282,145)	(874,610)	0	(1,081,277)	(3,446,952)	(462,230)	(261,517)	(32,474)	0	0
Average	10.4660%	2.9635%	28.4635%	4.8335%	0.0000%	13.2000%	40.0000%	5.7177%	2.5000%	0.3850%	0.0000%	0.0000%

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO FORMA JUNE 30, 2016 FACTORS

DESCRIPTION OF FACTOR	(10)	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-JPL	EERC	NON-UTILITY
TOTAL	3,485,613	62,306	943,164	278,828	0	446,670	1,433,647	190,288	109,080	13,421	0
Precharge	SG										
(108) SG	(40,000)	(4,301)	(65,100)	(19,247)	0	(30,847)	(96,904)	(13,757)	(7,461)	(2,929)	0
(107) SG	1,776,549	31,762	481,253	142,273	0	228,017	731,525	101,693	56,148	6,848	0
(120) SE	1,975,759	32,575	497,487	146,220	0	283,008	810,075	127,764	70,453	8,157	0
(228) SG	7,220,849	193,074	1,953,873	577,623	0	925,742	2,866,946	412,869	223,900	27,802	0
(228) SG	1,472,376	29,319	398,407	117,761	0	188,765	605,595	84,187	46,655	5,669	0
(228) SNNP	3,531,000	63,117	955,445	292,458	0	452,688	1,452,315	201,863	108,487	13,566	0
(228) SE	1,743,025	28,738	439,886	128,986	0	245,671	714,653	112,731	62,154	7,199	0
Total Acct 182.22	29,629,734	524,421	7,946,746	2,347,892	0	3,854,183	12,180,778	1,721,864	936,545	115,106	0
Renewed Study	SNNP										
(228)	112,880	2,014	30,489	9,014	0	14,446	46,346	6,443	3,484	434	0
December 1993 Adj.	941,950	15,530	237,179	69,711	0	134,925	396,205	60,921	33,589	3,880	0
Adjusted Acct 182.22	1,054,830	17,544	267,668	78,725	0	149,371	432,552	67,364	37,082	4,323	0
TROIP	30,681,364	541,965	8,214,414	2,426,417	0	4,003,554	12,613,330	1,789,228	973,027	119,429	0
Trojan Plant Allocator	100.0000%	1.7694%	20.7235%	7.5984%	0.0000%	13.0488%	41.1077%	5.8116%	3.1714%	0.3893%	0.0000%
Account 228.42	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-JPL	EERC	NON-UTILITY
Plant - Precharge	7,220,849	193,074	1,953,873	577,623	0	925,742	2,866,946	412,869	223,900	27,802	0
Plant - Precharge	1,472,376	29,319	398,407	117,761	0	188,765	605,595	84,187	46,655	5,669	0
Storage Facility	3,531,000	63,117	955,445	292,458	0	452,688	1,452,315	201,863	109,487	13,566	0
Transmission Costs	13,967,250	247,247	3,748,811	1,100,859	0	1,819,866	5,742,538	811,880	441,195	54,263	0
Total Acct 228.42	112,880	2,014	30,490	9,014	0	14,446	46,346	6,443	3,484	434	0
Transmission Costs	941,950	15,530	237,179	69,711	0	134,925	396,205	60,921	33,589	3,880	0
Storage Facility	1,054,830	17,544	267,668	78,725	0	149,371	432,552	67,364	37,082	4,323	0
December 1993 Adj.	15,027,180	284,792	4,014,279	1,185,583	0	1,964,237	6,175,040	879,045	478,278	58,348	0
Adjusted Acct 228.42	100.0000%	1.7627%	28.7223%	7.8924%	0.0000%	13.9892%	41.1072%	5.8116%	3.1839%	0.3900%	0.0000%
TROIP	30,681,364	541,965	8,214,414	2,426,417	0	4,003,554	12,613,330	1,789,228	973,027	119,429	0
Trojan Decommissioning Allocator	100.0000%	1.7627%	28.7223%	7.8924%	0.0000%	13.9892%	41.1072%	5.8116%	3.1839%	0.3900%	0.0000%
SCHMA	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-JPL	EERC	NON-UTILITY
Amortization Expense	43,112,243	1,160,223	12,412,081	3,330,716	0	5,213,726	17,566,942	2,304,493	1,061,391	110,632	0
Amortization of Limited Term Plant	0	0	0	0	0	0	0	0	0	0	0
Amortization of Other Electric Plant	5,479,353	97,984	1,482,646	438,314	0	702,475	2,253,681	313,295	169,900	21,007	0
Amortization of Plant Acquisitions	7,494,428	41,029	933,811	(92,085)	0	307,914	953,447	138,892	73,831	9,014	0
Amort of Prop. Leases, Unrecovered Plant, etc.	56,096,022	1,248,196	14,446,137	3,676,845	0	6,218,115	20,778,071	2,753,120	1,304,622	140,743	0
Total Amortization Expense	100.0000%	2.2555%	28.7625%	8.5599%	0.0000%	11.0867%	37.0432%	4.8947%	2.3211%	0.2569%	0.0000%
Schedule M Amortization Factor	110,481,441	1,976,246	29,851,227	8,854,888	0	14,179,093	45,354,907	6,311,900	3,429,926	423,654	0
Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0
Nuclear	0	0	0	0	0	0	0	0	0	0	0
Hydro	10,542,640	296,702	4,476,235	1,323,309	0	2,120,833	6,804,098	946,865	512,844	63,684	0
Other	102,575,195	1,831,606	27,710,474	8,197,013	0	13,120,265	42,294,643	5,862,019	3,171,987	397,147	0
Transmission	64,918,875	1,160,432	1,866,248	519,110	0	8,322,861	26,701,410	3,711,891	2,012,965	246,957	0
Distribution	145,887,963	8,007,820	47,250,960	12,127,469	0	12,594,227	56,696,681	6,796,340	2,416,440	285,440	0
General	34,358,682	801,290	10,037,310	3,088,900	0	4,455,959	12,899,468	2,003,541	908,071	62,795	0
Mining	0	0	0	0	0	0	0	0	0	0	0
Experimental	0	0	0	0	0	0	0	0	0	0	0
Postcharge Hydro Shop Adjustment	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense	474,702,937	14,073,006	130,962,490	38,785,769	0	54,793,239	190,846,665	25,651,235	12,449,214	1,197,239	0
Schedule M Depreciation Factor	100.0000%	2.9642%	28.6649%	8.1695%	0.0000%	11.5412%	40.1970%	5.3917%	2.6222%	0.2522%	0.0000%
Tax Depreciation by Function	610,224,651	15,348,450	224,781,339	50,841,545	0	96,676,388	333,693,367	45,028,693	19,828,548	2,847,276	21,617,045
Current Total M Difference	100.0000%	1.8942%	27.7431%	6.2693%	0.0000%	11.8323%	41.1816%	5.5696%	2.4470%	0.3267%	2.6689%
Tax Dept. factor											

PRO FORMA JUNE 30, 2010 FACTORS
 Utah General Rate Case - June 2010
 COINCIDENTAL PEAKS

		FORECAST LOADS (CP)									
		Non-FERC							FERC		
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	FERC	Total
Jul-09	20	16	157	2,350	726	1,031	4,386	625	237	42	9,554
Aug-09	27	16	159	2,397	717	1,014	4,321	586	239	43	9,477
Sep-09	10	16	136	2,178	634	972	3,916	463	237	35	8,573
Oct-09	30	8	138	2,223	648	947	2,656	399	225	25	7,260
Nov-09	25	18	150	2,240	688	1,056	3,390	448	262	27	8,260
Dec-09	16	18	166	2,409	718	1,088	3,553	469	242	30	8,675
Jan-10	22	8	167	2,713	816	1,056	3,180	463	255	30	8,679
Feb-10	4	8	158	2,587	744	1,056	3,123	447	272	23	8,410
Mar-10	30	8	151	2,351	652	1,014	2,860	407	237	28	7,701
Apr-10	1	8	137	2,178	570	1,003	2,794	420	255	22	7,378
May-10	19	15	149	1,841	582	958	3,591	549	228	32	7,930
Jun-10	24	15	157	2,078	663	1,061	4,142	660	242	38	9,042
			1,825	27,547	8,158	12,258	41,911	5,935	2,931	374	100,938

- (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
Jul-09	20	16					217	205			421
Aug-09	27	16					208	116			324
Sep-09	10	16					117	3			120
Oct-09	30	8					-	-			-
Nov-09	25	18					-	-			-
Dec-09	16	18					111	-			111
Jan-10	22	8					101	-			101
Feb-10	4	8					-	-			-
Mar-10	30	8					-	-			-
Apr-10	1	8					-	-			-
May-10	19	15					-	-			-
Jun-10	24	15					190	170			361
			-	-	-	-	943	495	-	-	1,438

= equals

		COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES									
		Non-FERC							FERC		
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	FERC	Total
Jul-09	20	16	157	2,350	726	1,031	4,169	420	237	42	9,133
Aug-09	27	16	159	2,397	717	1,014	4,113	470	239	43	9,153
Sep-09	10	16	136	2,178	634	972	3,799	460	237	35	8,452
Oct-09	30	8	138	2,223	648	947	2,656	399	225	25	7,260
Nov-09	25	18	150	2,240	688	1,056	3,390	448	262	27	8,260
Dec-09	16	18	166	2,409	718	1,088	3,442	469	242	30	8,564
Jan-10	22	8	167	2,713	816	1,056	3,079	463	255	30	8,578
Feb-10	4	8	158	2,587	744	1,056	3,123	447	272	23	8,410
Mar-10	30	8	151	2,351	652	1,014	2,860	407	237	28	7,701
Apr-10	1	8	137	2,178	570	1,003	2,794	420	255	22	7,378
May-10	19	15	149	1,841	582	958	3,591	549	228	32	7,930
Jun-10	24	15	157	2,078	663	1,061	3,952	490	242	38	8,681
			1,825	27,547	8,158	12,258	40,968	5,440	2,931	374	99,500

+ 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
Jul-09	20	16									-
Aug-09	27	16									-
Sep-09	10	16									-
Oct-09	30	8									-
Nov-09	25	18									-
Dec-09	16	18									-
Jan-10	22	8									-
Feb-10	4	8									-
Mar-10	30	8									-
Apr-10	1	8									-
May-10	19	15									-
Jun-10	24	15									-
			-	-	-	-	-	-	-	-	-

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (CP)									
		Non-FERC							FERC		
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	FERC	Total
Jul-09	20	16	157	2,350	726	1,031	4,169	420	237	42	9,133
Aug-09	27	16	159	2,397	717	1,014	4,113	470	239	43	9,153
Sep-09	10	16	136	2,178	634	972	3,799	460	237	35	8,452
Oct-09	30	8	138	2,223	648	947	2,656	399	225	25	7,260
Nov-09	25	18	150	2,240	688	1,056	3,390	448	262	27	8,260
Dec-09	16	18	166	2,409	718	1,088	3,442	469	242	30	8,564
Jan-10	22	8	167	2,713	816	1,056	3,079	463	255	30	8,578
Feb-10	4	8	158	2,587	744	1,056	3,123	447	272	23	8,410
Mar-10	30	8	151	2,351	652	1,014	2,860	407	237	28	7,701
Apr-10	1	8	137	2,178	570	1,003	2,794	420	255	22	7,378
May-10	19	15	149	1,841	582	958	3,591	549	228	32	7,930
Jun-10	24	15	157	2,078	663	1,061	3,952	490	242	38	8,681
			1,824.6	27,546.7	8,157.9	12,257.6	40,967.8	5,440.5	2,931.0	373.9	99,499.9

PRO FORMA JUNE 30, 2010 FACTORS
Utah General Rate Case - June 2010
ENERGY

		FORECAST LOADS (MWH)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	Total	
2009	Jul	90,307	1,245,916	370,097	684,897	2,293,354	437,631	172,238	5,320,954	
2009	Aug	85,757	1,243,105	373,612	698,758	2,284,949	384,097	174,647	5,270,267	
2009	Sep	74,665	1,133,735	341,557	667,495	1,972,057	284,528	168,422	4,661,895	
2009	Oct	71,386	1,138,860	350,063	665,661	1,817,380	278,973	163,736	4,503,773	
2009	Nov	74,410	1,207,176	366,218	701,419	1,827,975	267,531	176,475	4,638,278	
2009	Dec	85,346	1,381,914	423,491	745,494	2,113,775	293,794	167,653	5,231,303	
2010	Jan	86,497	1,389,779	427,749	741,281	2,096,976	278,654	181,620	5,222,663	
2010	Feb	75,058	1,225,348	355,600	681,691	1,878,119	281,620	177,406	4,691,696	
2010	Mar	77,461	1,239,088	346,442	694,250	1,929,125	258,455	172,522	4,735,034	
2010	Apr	74,760	1,160,511	316,088	693,149	1,789,096	266,242	177,581	4,495,315	
2010	May	79,825	1,137,489	319,016	668,022	1,858,577	307,398	169,812	4,559,608	
2010	Jun	83,472	1,142,124	314,493	689,088	2,021,156	393,795	171,876	4,838,202	
		958,945	14,645,046	4,304,427	8,331,203	23,882,541	3,732,718	2,073,988	58,168,988	

(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	Jul					8,031			8,031	
2009	Aug					6,282			6,282	
2009	Sep					5,215			5,215	
2009	Oct					-			-	
2009	Nov					-			-	
2009	Dec					7,221			7,221	
2010	Jan					7,625			7,625	
2010	Feb					-			-	
2010	Mar					-			-	
2010	Apr					-			-	
2010	May					-			-	
2010	Jun					3,808			3,808	
						38,183			38,183	

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	Total	
2009	Jul	90,307	1,245,916	370,097	684,897	2,285,323	437,631	172,238	5,312,923	
2009	Aug	85,757	1,243,105	373,612	698,758	2,278,667	384,097	174,647	5,263,985	
2009	Sep	74,665	1,133,735	341,557	667,495	1,966,842	284,528	168,422	4,656,679	
2009	Oct	71,386	1,138,860	350,063	665,661	1,817,380	278,973	163,736	4,503,773	
2009	Nov	74,410	1,207,176	366,218	701,419	1,827,975	267,531	176,475	4,638,278	
2009	Dec	85,346	1,381,914	423,491	745,494	2,106,554	293,794	167,653	5,224,082	
2010	Jan	86,497	1,389,779	427,749	741,281	2,089,351	278,654	181,620	5,215,038	
2010	Feb	75,058	1,225,348	355,600	681,691	1,878,119	281,620	177,406	4,691,696	
2010	Mar	77,461	1,239,088	346,442	694,250	1,929,125	258,455	172,522	4,735,034	
2010	Apr	74,760	1,160,511	316,088	693,149	1,789,096	266,242	177,581	4,495,315	
2010	May	79,825	1,137,489	319,016	668,022	1,858,577	307,398	169,812	4,559,608	
2010	Jun	83,472	1,142,124	314,493	689,088	2,017,348	393,795	171,876	4,834,393	
		958,945	14,645,046	4,304,427	8,331,203	23,844,357	3,732,718	2,073,988	58,130,805	

+ 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	Jul					283	3,827		4,110	
2009	Aug					119	5,409		5,527	
2009	Sep					224	1,702		1,926	
2009	Oct					177	1,023		1,200	
2009	Nov					40	7,419		7,460	
2009	Dec					20	5,683		5,704	
2010	Jan					272	538		809	
2010	Feb					378	840		1,218	
2010	Mar					233	762		995	
2010	Apr					347	574		921	
2010	May					330	426		757	
2010	Jun					231	776		1,007	
						2,654	28,980		31,634	

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (MWH)								
		Non-FERC						FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	Total	
2009	Jul	90,307	1,245,916	370,097	684,897	2,285,607	441,457	172,238	5,317,033	
2009	Aug	85,757	1,243,105	373,612	698,758	2,278,785	389,506	174,647	5,269,513	
2009	Sep	74,665	1,133,735	341,557	667,495	1,967,065	286,230	168,422	4,658,605	
2009	Oct	71,386	1,138,860	350,063	665,661	1,817,557	279,997	163,736	4,504,973	
2009	Nov	74,410	1,207,176	366,218	701,419	1,828,016	274,950	176,475	4,645,737	
2009	Dec	85,346	1,381,914	423,491	745,494	2,106,574	299,478	167,653	5,229,786	
2010	Jan	86,497	1,389,779	427,749	741,281	2,089,622	279,191	181,620	5,215,847	
2010	Feb	75,058	1,225,348	355,600	681,691	1,878,497	282,460	177,406	4,692,914	
2010	Mar	77,461	1,239,088	346,442	694,250	1,929,358	259,217	172,522	4,736,030	
2010	Apr	74,760	1,160,511	316,088	693,149	1,789,443	266,816	177,581	4,496,236	
2010	May	79,825	1,137,489	319,016	668,022	1,858,908	307,825	169,812	4,560,365	
2010	Jun	83,472	1,142,124	314,493	689,088	2,017,578	394,571	171,876	4,835,400	
		958,945.4	14,645,045.9	4,304,426.8	8,331,202.8	#####	3,761,698.0	2,073,988.4	58,162,438.7	

PRO FORMA JUNE 30, 2010 FACTORS
 Utah General Rate Case - June 2010

	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING-PPL	UTAH	IDAHO	WYOMING-LPL	FERC	Ref Page
Subtotal	958,945	14,645,046	4,304,427	0	8,331,203	23,847,011	3,761,698	2,073,988	240,120	10.14
System Energy Factor	1.6487%	25.1796%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	3.5659%	0.4128%	100.00%
Divisional Energy - Pacific	3.3957%	51.8599%	15.2425%	0.0000%	29.5018%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	79.6951%	12.5713%	6.9311%	0.8025%	100.00%
System Generation Factor	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	100.00%
Divisional Generation - Pacific	3.5991%	54.4814%	16.1063%	0.0000%	25.8132%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.7151%	11.3596%	6.1603%	0.7650%	100.00%
System Capacity (kw)										
Accord	1,824.6	27,546.7	8,157.9	0.0	12,257.6	40,967.8	5,440.5	2,931.0	373.9	99,499.9
Modified Accord	1,824.6	27,546.7	8,157.9	0.0	12,257.6	40,967.8	5,440.5	2,931.0	373.9	99,499.9
Rollled-In	1,824.6	27,546.7	8,157.9	0.0	12,257.6	40,967.8	5,440.5	2,931.0	373.9	99,499.9
Rollled-In with Hydro Adj.	1,824.6	27,546.7	8,157.9	0.0	12,257.6	40,967.8	5,440.5	2,931.0	373.9	99,499.9
Rollled-In with Off-Sys Adj.	1,824.6	27,546.7	8,157.9	0.0	12,257.6	40,967.8	5,440.5	2,931.0	373.9	99,499.9
System Capacity Factor										
Accord	1.8338%	27.6852%	8.1989%	0.0000%	12.3192%	41.1737%	5.4678%	2.9457%	0.3758%	100.00%
Modified Accord	1.8338%	27.6852%	8.1989%	0.0000%	12.3192%	41.1737%	5.4678%	2.9457%	0.3758%	100.00%
Rollled-In	1.8338%	27.6852%	8.1989%	0.0000%	12.3192%	41.1737%	5.4678%	2.9457%	0.3758%	100.00%
Rollled-In with Hydro Adj.	1.8338%	27.6852%	8.1989%	0.0000%	12.3192%	41.1737%	5.4678%	2.9457%	0.3758%	100.00%
Rollled-In with Off-Sys Adj.	1.8338%	27.6852%	8.1989%	0.0000%	12.3192%	41.1737%	5.4678%	2.9457%	0.3758%	100.00%
System Energy (kwh)										
Accord	958,945	14,645,046	4,304,427	0	8,331,203	23,847,011	3,761,698	2,073,988	240,120	58,162,439
Modified Accord	958,945	14,645,046	4,304,427	0	8,331,203	23,847,011	3,761,698	2,073,988	240,120	58,162,439
Rollled-In	958,945	14,645,046	4,304,427	0	8,331,203	23,847,011	3,761,698	2,073,988	240,120	58,162,439
Rollled-In with Hydro Adj.	958,945	14,645,046	4,304,427	0	8,331,203	23,847,011	3,761,698	2,073,988	240,120	58,162,439
Rollled-In with Off-Sys Adj.	958,945	14,645,046	4,304,427	0	8,331,203	23,847,011	3,761,698	2,073,988	240,120	58,162,439
System Energy Factor										
Accord	1.6487%	25.1796%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	3.5659%	0.4128%	100.00%
Modified Accord	1.6487%	25.1796%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	3.5659%	0.4128%	100.00%
Rollled-In	1.6487%	25.1796%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	3.5659%	0.4128%	100.00%
Rollled-In with Hydro Adj.	1.6487%	25.1796%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	3.5659%	0.4128%	100.00%
Rollled-In with Off-Sys Adj.	1.6487%	25.1796%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	3.5659%	0.4128%	100.00%
System Generation Factor										
Accord	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	100.00%
Modified Accord	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	100.00%
Rollled-In	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	100.00%
Rollled-In with Hydro Adj.	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	100.00%
Rollled-In with Off-Sys Adj.	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	100.00%

Utah General Rate Case - June 2010

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

Contract	Pac. Power	CAL	ORE	WASH	MON	Pac. Power	UTAH	IDAHO	WYO	R.M.P.	FERC-UP&L	OTHER
Wells	4,514	68,329	20,200	-	-	32,374	103,864	14,439	7,830	972	-	252,523
Rocky Reach	5,533	83,763	24,763	-	-	39,687	127,323	17,700	9,599	1,192	-	308,560
Wanapun	-	-	-	-	-	-	-	-	-	-	-	-
Priority	-	-	-	-	-	-	-	-	-	-	-	-
Displacement	-	440,689	-	-	-	-	-	-	-	-	-	440,689
Surplus	-	351,167	-	-	-	-	-	-	-	-	-	351,167
0	-	-	-	-	-	-	-	-	-	-	-	-
Total	10,047	943,948	44,963	-	-	72,061	231,187	32,138	17,429	2,164	-	1,353,938
MC Factor	0.7421%	69.7187%	3.3209%	0.0000%	5.3223%	17.0752%	2.3737%	1.2873%	0.1598%	0.0000%	0.0000%	100.0000%

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

MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jul-09	9,066	55.25%	49,895	688,370	204,479	-	378,406	1,262,800	243,906	95,162	14,649
Aug-09	7,343	44.75%	36,376	556,288	167,191	-	312,693	1,019,754	174,303	78,154	11,340
Sep-09	-	0.00%	-	-	-	-	-	-	-	-	-
Oct-09	-	0.00%	-	-	-	-	-	-	-	-	-
Nov-09	-	0.00%	-	-	-	-	-	-	-	-	-
Dec-09	-	0.00%	-	-	-	-	-	-	-	-	-
Jan-10	-	0.00%	-	-	-	-	-	-	-	-	-
Feb-10	-	0.00%	-	-	-	-	-	-	-	-	-
Mar-10	-	0.00%	-	-	-	-	-	-	-	-	-
Apr-10	-	0.00%	-	-	-	-	-	-	-	-	-
May-10	-	0.00%	-	-	-	-	-	-	-	-	-
Jun-10	-	0.00%	-	-	-	-	-	-	-	-	-
	16,408	100.00%	88,271	1,244,658	371,670	-	691,100	2,282,554	418,209	173,316	25,989
SSECT Factor			1.67%	23.50%	7.02%	0.00%	13.05%	43.10%	7.90%	3.27%	0.45%

100.00%

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

MONTH	MWH	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jul-09	9,066	55.25%	86.9	1298.6	401.3	0.0	569.6	2303.6	232.2	130.9	23.0
Aug-09	7,343	44.75%	71.1	1072.7	320.8	0.0	454.0	1840.5	210.3	107.1	19.3
Sep-09	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Oct-09	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
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
Jan-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Feb-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mar-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apr-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
May-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jun-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	16,408	100.00%	158	2,371	722	-	1,024	4,144	442	238	42
SSCCT Factor			1.73%	25.94%	7.90%	0.00%	11.20%	45.33%	4.84%	2.60%	0.46%
SSCCT Factor			1.71%	25.33%	7.68%	0.00%	11.66%	44.77%	5.60%	2.77%	0.47%

100.00%

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF CHOLLA IV/APIS

MONTH	Cholla IV	MWH	AFS	Total	Proportion	Pac. Power										R.M.P. FERC
						CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC		
Jul-09	243,665		(142,510)	101,155	3.56%	3,218	44,398	13,188	-	24,406	81,448	15,731	6,138	945		
Aug-09	242,524		(142,540)	99,984	3.52%	3,021	43,785	13,159	-	24,612	80,264	13,719	6,151	893		
Sep-09	235,267		(68,780)	166,487	5.86%	4,379	66,493	20,032	-	39,149	115,368	16,787	9,878	1,140		
Oct-09	241,497		78,285	319,782	11.27%	8,042	128,295	38,435	-	74,868	204,752	31,542	18,445	1,995		
Nov-09	247,736		137,775	385,511	13.58%	10,105	163,944	49,735	-	95,258	248,258	37,340	23,967	2,319		
Dec-09	256,675		142,665	399,340	14.07%	12,006	194,407	56,576	-	104,876	296,352	42,130	23,585	2,790		
Jan-10	256,876		142,575	401,451	14.14%	12,233	196,547	60,493	-	104,834	295,520	39,484	25,685	2,844		
Feb-10	231,711		68,850	300,561	10.59%	7,947	129,742	37,651	-	72,178	198,898	29,907	18,784	1,785		
Mar-10	133,185		-	133,185	4.69%	3,634	58,136	16,255	-	32,573	90,523	12,162	8,094	830		
Apr-10	250,801		-	250,801	8.84%	6,605	102,534	27,927	-	61,241	158,101	23,574	15,690	1,590		
May-10	252,403		(77,920)	174,483	6.15%	4,907	69,918	19,609	-	41,061	114,261	18,921	10,438	1,197		
Jun-10	243,885		(137,970)	105,915	3.73%	3,114	42,614	11,734	-	25,711	75,279	14,722	6,413	828		
	2,838,226		430	2,838,656	100.00%	79,212	1,240,813	368,797	-	700,888	1,959,024	296,021	173,269	19,146		
SSECH Factor						1.64%	25.65%	7.62%	0.00%	14.49%	40.50%	6.12%	3.58%	0.40%	100.00%	

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA IV/APIS

MONTH	Cholla IV	MWH	AFS	Total	Proportion	Pac. Power										R.M.P. FERC
						CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC		
Jul-09	243,665		(142,510)	101,155	3.56%	5.6	83.8	25.9	0.0	36.7	148.6	15.0	8.4	1.5		
Aug-09	242,524		(142,540)	99,984	3.52%	5.6	84.4	25.2	0.0	35.7	144.9	16.6	8.4	1.5		
Sep-09	235,267		(68,780)	166,487	5.86%	8.0	127.8	37.2	0.0	57.0	222.8	27.0	13.9	2.1		
Oct-09	241,497		78,285	319,782	11.27%	15.5	250.5	73.0	0.0	106.7	299.2	44.9	25.3	2.8		
Nov-09	247,736		137,775	385,511	13.58%	20.3	304.2	93.4	0.0	143.4	460.4	60.8	35.5	3.6		
Dec-09	256,675		142,665	399,340	14.07%	23.4	338.9	101.1	0.0	153.0	484.3	66.0	34.1	4.2		
Jan-10	256,876		142,575	401,451	14.14%	23.6	383.6	115.5	0.0	149.4	435.4	65.4	36.0	4.2		
Feb-10	231,711		68,850	300,561	10.59%	16.7	273.9	78.7	0.0	111.8	330.7	47.3	28.8	2.4		
Mar-10	133,185		-	133,185	4.69%	7.1	110.3	30.6	0.0	47.6	134.2	19.1	11.1	1.3		
Apr-10	250,801		-	250,801	8.84%	12.1	192.4	50.3	0.0	88.6	246.8	37.1	22.6	1.9		
May-10	252,403		(77,920)	174,483	6.15%	9.2	113.2	35.7	0.0	58.9	220.7	33.7	14.0	2.0		
Jun-10	243,885		(137,970)	105,915	3.73%	5.8	77.5	24.8	0.0	39.6	147.4	18.3	9.0	1.4		
	2,838,226		430	2,838,656	100.00%	153	2,341	691	-	1,029	3,275	451	247	29		
SSCCH Factor						1.86%	28.49%	8.42%	0.00%	12.52%	39.87%	5.49%	3.01%	0.35%	100.00%	
SSGCH Factor						1.81%	27.76%	8.22%	0.00%	13.01%	40.02%	5.65%	3.15%	0.36%	100.00%	

**THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF SEASONAL PURCHASE CONTRACTS
Pro Forma Factors June 30, 2010**

MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jul-09	41,600	50%	45,153	622,958	185,049	-	342,448	1,142,803	220,729	86,119	13,257
Aug-09	41,600	50%	42,878	621,552	186,806	-	349,379	1,139,393	194,753	87,324	12,671
Sep-09	-	0%	-	-	-	-	-	-	-	-	-
Oct-09	-	0%	-	-	-	-	-	-	-	-	-
Nov-09	-	0%	-	-	-	-	-	-	-	-	-
Dec-09	-	0%	-	-	-	-	-	-	-	-	-
Jan-10	-	0%	-	-	-	-	-	-	-	-	-
Feb-10	-	0%	-	-	-	-	-	-	-	-	-
Mar-10	-	0%	-	-	-	-	-	-	-	-	-
Apr-10	-	0%	-	-	-	-	-	-	-	-	-
May-10	-	0%	-	-	-	-	-	-	-	-	-
Jun-10	-	0%	-	-	-	-	-	-	-	-	-
SSEC Factor	83,200	100%	88,031.8	1,244,510.5	371,854.9	-	691,827.5	2,282,196.0	415,481.7	173,442.6	25,927.6
			1.66%	23.51%	7.03%	0.00%	13.07%	43.12%	7.85%	3.28%	0.49%
											100.00%

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF SEASONAL PURCHASE CONTRACTS

MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jul-09	41,600	50%	78.7	1175.2	363.2	0.0	515.4	2084.7	210.1	118.4	20.8
Aug-09	41,600	50%	79.5	1198.6	358.4	0.0	507.2	2056.5	235.0	119.6	21.6
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
Jan-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Feb-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mar-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apr-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
May-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jun-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SSCC Factor	83,200	100%	158	2,374	722	-	1,023	4,141	445	238	42
			1.73%	25.96%	7.89%	0.00%	11.19%	45.29%	4.87%	2.60%	0.46%
			1.71%	25.35%	7.68%	0.00%	11.66%	44.75%	5.61%	2.77%	0.47%
											100.00%

PRO FORMA JUNE 30, 2010 FACTORS
 UTAH
 ANNUAL EMBEDDED COSTS
 Twelve Months Ending June 30, 2010
 Thirteen Month Average

Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential Reference
535 - 545	Hydro Operation & Maintenance Expense	28,628,348			Page 2.7, West only
403HP	Hydro Depreciation Expense	12,016,229			Page 2.15, West only
404IP	Hydro Relicensing Amortization	7,393,579			Page 2.16, West only
	Total West Hydro Operating Expense	48,038,156			
330 - 336	Hydro Electric Plant in Service	496,120,915			Page 2.23, West only
302 & 182M	Hydro Relicensing	94,500,438			Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(212,117,229)			Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(11,075,779)			Page 2.39, West only
154	Materials and Supplies	(1,860)			Page 2.32, West only
	West Hydro Net Rate Base	367,426,485			
	Pre-tax Return	11.98%			
	Rate Base Revenue Requirement	44,016,438			
	Annual Embedded Cost				
	West Hydro-Electric Resources	92,054,593	3,864,641	23.82	(62,963,209) MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential Reference
555	Annual Mid-C Contracts Costs	27,895,517	1,353,938	20.60	(26,413,424) GRID
	Grant Reasonable Portion	(15,164,882)			(15,164,882) GRID
		12,730,635			(41,578,306)

Qualified Facilities

Account	Description	Amount	Mwh	\$/Mwh	Differential Reference
555	Utah Annual Qualified Facilities Costs	23,942,147	388,130	61.69	8,373,551
555	Oregon Annual Qualified Facilities Costs	40,171,696	305,494	131.50	27,917,779
555	Idaho Annual Qualified Facilities Costs	4,124,745	76,373	54.01	1,061,296
555	WYU Annual Qualified Facilities Costs	-	-	-	-
555	WYP Annual Qualified Facilities Costs	708,320	11,390	62.19	251,446
555	California Annual Qualified Facilities Costs	4,000,672	33,980	117.74	2,637,672
555	Washington Annual Qualified Facilities Costs	1,912,010	13,189	144.97	1,382,975
	Total Qualified Facilities Costs	74,859,590	828,555	90.35	41,624,718 GRID

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

Account	Description	Amount	Mwh	\$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	925,505,813			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	9,253,090			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	517,027,414			Page 2.8
555	Other Purchased Power Contracts	451,215,969			GRID less QF and Mid-C
40910	Renewable Energy Credit	(96,211,184)			Page 2.20
4118	SO2 Emission Allowances	(10,505,103)			Page 2.4
	James River / Little Mountain Offset	(8,902,282)			James River Adj (Tab 5)
	Green Tag Revenues	(18,574,169)			Green Tag (Tab 3)
403SP	Steam Depreciation Expense	110,481,441			Page 2.15
403HP	East Hydro Depreciation Expense	4,526,411			Page 2.15, East only
403OP	Other Generation Depreciation Expense	102,575,135			Page 2.15
403MP	Mining Depreciation Expense	0			Page 2.15
404IP	East Hydro Relicensing Amortization	327,190			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	5,479,353			Page 2.17
	Total All Other Operating Expenses	1,992,199,077			
310 - 316	Steam Electric Plant in Service	5,296,499,696			Page 2.21
330 - 336	East Hydro Electric Plant in Service	124,975,440			Page 2.23, East only
302 & 186M	East Hydro Relicensing	9,841,735			Page 2.29, East only
340 - 346	Other Electric Plant in Service	2,961,434,699			Page 2.24
399	Mining	466,546,054			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,511,619,319)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(228,193,912)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(168,289,676)			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(41,883,750)			Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(3,444,445)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	157,193,780			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(90,847,520)			Page 2.31
151	Fuel Stock	170,810,852			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(3,959,223)			Page 2.32
253.98	SO2 Emission Allowances	(16,895,232)			Page 2.34
154	Materials & Supplies	76,721,287			Page 2.32
154	East Hydro Materials & Supplies				
	Total Net Rate Base	6,198,890,467			
	Pre-tax Return	11.98%			
	Rate Base Revenue Requirement	742,605,899			
	Annual Embedded Cost				
	All Other Generation Resources	2,734,804,976	68,179,518	40.11	MWh from GRID

Total Annual Embedded Costs		2,914,449,795	74,226,653	39.26	
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**Rocky Mountain Power
Utah Rate Case, June 2010 Test Period
Rebuttal Adjustment Summary**

The following is an explanation of the adjustments included in the Company's rebuttal revenue requirement.

11.1 Tax Settlement

Adjustment 11.1 incorporates into the Company's filing an all-party settlement reached on certain income tax related items. The settlement calls for the normalized treatment of all book-tax timing differences giving rise to deferred income taxes on the Company's regulated books, with the exception of book-tax differences reported on the Allowance for Equity Funds Used During Construction which will be accounted for on a flow-through basis. The settlement also calls for an update to the case to reflect the IRC Section 481(a) adjustment and the 2008 repairs deduction taken in the Company's 2008 federal income tax return and an estimate of the repairs deduction from January 1, 2009, through the test year ended June 30, 2010.

11.2 Special Contract Revenue

This adjustment reflects additional revenues resulting from industrial special contract changes effective January 1, 2010. The additional revenues are for the six months January to June 2010. This change is reflected in Exhibit RMP_(WRG-4R). Special contracts 1, 2, 3 and 5 increase T47 forecasted revenue \$2,156,136 more than was included in the original case.

11.3 Green Tag Revenue

This adjustment accepts the overall level of revenue related to the sale of renewable energy credits (REC) as supported in the direct testimony of OCS witness, Ms. Donna Ramas. The adjustment increases total Company REC revenue from \$7.4 million included in the Company's original filing to approximately \$18.5 million as proposed by Ms. Ramas.

11.4 Adjustment OMAG to Business Unit Target

The Company believes that the appropriate manner of dealing with additional adjustments to O&M expense is to reverse the Company's adjustment 4.19 included in its original filing, accompanied with additional adjustments to specific O&M items consistent with the treatment by the OCS. This adjustment reverses adjustment 4.19 included in the original filing.

11.5 Salaries and Wages

This adjusts the wage and salaries expense included in the case for the reduced 2010 non-union pay increases consistent with the treatment by the OCS.

11.6 Medical Insurance Expense

This adjusts the medical expense included in the case for the reduced 2010 non-union medical insurance consistent with the treatment by the OCS.

11.7 Post Employment Benefits FAS 112

This updates the post employment expense included in the case consistent with the treatment by the OCS.

11.8 401(K) Contributions

This updates the 401(K) expense included in the case consistent with the treatment by UAE.

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

11.9 Pension Administration

This adjusts the Pension Administration expense included in the case to the annualized 2009 level.

11.10 Uncollectible Accounts Expense

This adjustment reflects bad debt expense as calculated using the uncollectible rate included in the Company budget.

11.11 Airplane Expense

The Company agreed in its response to OCS 11.9a to remove \$1,947 from results in flight costs that should have been charged below-the-line. The Company also agrees to remove \$14,509 in flights related to IPP 3 lawsuits since other expenses related to IPP 3 were removed from results. This adjustment also removes \$52,687 in expense that didn't provide a benefit to Utah.

11.12 Rent Expense

The Lloyd 700 Building Suites 500 & 519 lease expired June 2008. This office space was unoccupied for this six month period ended June 2008. This adjustment removes the 2008 rent expense booked from January to June 2008 for the unused office space.

11.13 Incremental Generation O&M

This adjustment removes the non-wind portion of the Company's Incremental Generation O&M adjustment 4.6.

11.14 Generation Overhaul

This adjustment updates 2009 Currant Creek and Chehalis expense levels with the actual expense and updated balance-of-year forecast for 2009.

11.15 Environmental Settlement (PERCO)

This adjustment restates PERCO expenses for the calendar year to a historical average level. The Company disagrees in principle with this adjustment since the case uses a forecast test period. However, 2009 year-to-date spending related to PERCO is currently running behind plan, so the Company is accepting this adjustment as an approximation of revised expenditures anticipated during the test period.

11.16 Deferred Transmission Project

This adjustment reverses the effect of the Adjustment 8.13 - PHFU related to the preliminary survey & investigative costs for the construction the new Camp Williams - Herriman transmission line.

11.17 Bridger and Trapper Mines

This adjustment updates the forecasted capital additions at the Company's jointly-owned mines with actual information through August 2009.

11.18 Plant Additions

This adjusts capital additions included in the case as explained in my rebuttal testimony. This adjustment reflects the 13 month averaging methodology. The associated depreciation expense, depreciation reserve and deferred tax impacts are included in adjustments 11.20, 11.21 and 11.22, respectively.

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

11.19 Plant Retirements

This adjusts retirements in the case as explained in my rebuttal testimony. Actual retirements are used through August 2009 and then plant retirements are calculated on pro forma plant balances included in this filing in adjustment 11.18. This adjustment reflects the impact of retirements on gross electric plant in service in results. The impact of retirements on depreciation reserve, which offset this adjustment, is included in adjustment 11.21.

11.20 Depreciation / Amortization Expense

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

11.21 Depreciation / Amortization Reserve

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

11.22 Plant Related Tax Update

Deferred taxes are updated based on changes to plant in service in adjustments 11.18 and 11.19.

11.23 Net Power Costs (Including SMUD Settlement)

This adjusts the incremental change in net power costs from the filed case to the Company's Rebuttal position.

11.24 Lead Lag Study

This adjustment reflects the impact of updating the Utah net lead lag days from 5.6 to 5.45 based on portions of the adjustment recommended by DPU witness Mr. Croft. For purposes of this case, the Company accepts Mr. Croft's proposal to compute cash working capital using the pro forma results of operations as calculated in the JAM model applied to the itemized historical lag days as calculated in the Company's 2007 Lead Lag Study. The 5.45 net lead lag days differs slightly from Mr. Croft's calculated net lag days since the rebuttal JAM model includes revised net power costs and updates to other items.

11.25 Allocation Factor Update

Allocation Factor Update quantifies the impact of the rebuttal adjustments adopted by the Company on the dynamic inter-jurisdictional allocation factors. Allocation factors are influenced by a variety of changes, including changes to rate base and net power costs. This adjustment updates allocation factors at once for all the adjustments included above. The impact of this update is shown on the summary sheet in Exhibit SRM_1R.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Deferred Income Tax Expense	41010	3	(1,406,085)	UT	100.000%	(1,406,085)	(1)
Adjustment to Rate Base:							
Accum. Deferred Income Tax Balance	282	3	(60,653,722)	UT	100.000%	(60,653,722)	(2)

Description of Adjustment:

- (1) Per Attachment 1 to tax stipulation, approved by bench order on 11/3/2009.
- (2) \$703,043 per attachment 1 to tax stipulation less \$97,520,169 times .62917 per attachment 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:							
Industrial	442	3	2,156,136	UT	100.000%	2,156,136	

Description of Adjustment:

This adjustment reflects additional revenues resulting from industrial special contract changes effective January 1, 2010. The additional revenues are for the six months January to June 2010. This change is reflected in Exhibit RMP_(WRG-4R). Special contracts 1, 2, 3 and 5 increase T47 forecasted revenue \$2,156,136 more than was included in the original case.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Incremental Wind Green Tag Revenues from Historical Period to June 2010							
Incremental Wind Green Tag Rev.	456	3	7,172,082	SG	41.130%	2,949,908	
Re-allocation of Rev. for Non-RPS States	456	3	2,907,618	SG	41.130%	1,195,916	
Adjustment for CA RPS Banking	456	3	(180,225)	CA	0.000%	-	
Adjustment for OR RPS Banking	456	3	(2,727,466)	OR	0.000%	-	
Incremental Adjustment for Salt River Project and Blundell Revenues							
Salt River Project	456	3	2,340,000	SG	41.130%	962,452	
Blundell Sales (Contract Expired)	456	3	1,650,962	SG	41.130%	679,048	
			<u>3,990,962</u>			<u>1,641,500</u>	
Increase in Revenue			<u>11,163,044</u>			<u>5,787,323</u>	

Description of Adjustment:

This adjustment accepts the overall level of revenue related to the sale of renewable energy credits (REC) as supported in the direct testimony of OCS witness, Ms. Donna Ramas. The adjustment increases total Company REC revenue from \$7.4 million included in the Company's original filing to approximately \$18.5 million as proposed by Ms. Ramas.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Generation	557	3	3,902,562	SG	41.130%	1,605,140	
Transmission	566	3	460,582	SG	41.130%	189,439	
Distribution	588	3	1,905,335	SNPD	47.153%	898,416	
Customer Accts & Service	905	3	982,427	CN	47.814%	469,733	
Administrative & General	930	3	1,590,796	SO	41.315%	657,243	
			<u>8,841,702</u>			<u>3,819,971</u>	

Description of Adjustment:

The Company believes that the appropriate manner of dealing with additional adjustments to O&M expense is to reverse the Company's adjustment 4.19 included in its original filing, accompanied with additional adjustments to specific O&M items consistent with the treatment by the OCS. This adjustment reverses adjustment 4.19 included in the original filing.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Reduction to Salaries & Wages	500-935	3	(599,839)	UT	100.000%	(599,839)	Below

Adjustment Detail:

Wage and Salaries as updated	725,884,333
Wages and Salaries as filed	727,959,592
Wages and Salaries reduction	(2,075,260)
O&M portion	70.88%
O&M amount	(1,470,909)
Utah portion	40.78%
Utah amount	(599,839)

Description of Adjustment:

This adjusts the wage and salaries expense included in the case for the reduced 2010 non-union pay increases consistent with the treatment by the OCS.

	<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:							
Medical Insurance Expense	500-935	3	(101,605)	UT	100.000%	(101,605)	Below

Adjustment Detail:

Nonunion medical insurance for 2010 as updated	18,950,742
Nonunion medical Insurance for 2010 as filed	19,677,557
Reduction in nonunion medical insurance for 2010	(726,815)
Remove joint owner portion	96.73%
Medical insurance reduction	(703,047)
2010 portion of test period	50%
	(351,524)
O&M portion	70.88%
O&M amount	(249,154)
Utah portion	40.78%
Utah amount	(101,605)

Description of Adjustment:

This adjusts the medical expense included in the case for the reduced 2010 non-union medical insurance consistent with the treatment by the OCS.

Rocky Mountain Power
 Utah General Rate Case, June 2010 - Rebuttal Positions
 Post Employment Benefits FAS 112

	<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:							
Post Employment Benefit Expense	500-935	3	(230,872)	UT	100.000%	(230,872)	Below

Adjustment Detail:

Updated 2009 projection	5,689,444
Escalation of 2009 to 2010	1,0308
Updated 2010 projection	<u>5,864,679</u>
Avg of 2009 and 2010 - forecast for 12 months ended June 2010	5,777,061
Remove joint owner portion	<u>97.06%</u>
Updated forecast for 12 months ended June 2010	5,607,228
Amount in original filing	<u>6,405,974</u>
Reduction	<u>(798,746)</u>
O&M portion	<u>70.88%</u>
O&M amount	<u>(566,137)</u>
Utah portion	<u>40.78%</u>
Utah amount	<u><u>(230,872)</u></u>

Description of Adjustment:

This updates the post employment expense included in the case consistent with the treatment by the OCS.

	<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:							
401k Benefit Expense	500-935	3	(1,101,372)	UT	100.000%	(1,101,372)	Below

Adjustment Detail:

Updated 2009 projection	31,100,000
Escalation of 2009 to 12 months ended June 2010	1.0125
Updated 12 months ended June 2010 projection	31,488,750
Remove joint owner portion	97.42%
Updated forecast	30,676,932
Amount in original filing	34,487,345
Reduction	(3,810,413)
O&M portion	70.88%
O&M amount	(2,700,756)
Utah portion	40.78%
Utah amount	(1,101,372)

Description of Adjustment:

This updates the 401(K) expense included in the case consistent with the treatment by UAE.

	<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:							
Pension Administration Expense	500-935	3	(57,048)	UT	100.000%	(57,048)	Below

Adjustment Detail:

Actual expense: Jan - Sept 2009	513,922
Annualize x 12/9	133%
Annualized 2009 expense	685,230
Amount in filing	882,597
Reduction	(197,368)
O&M portion	70.88%
O&M amount	(139,891)
Utah portion	40.78%
Utah amount	(57,048)

Description of Adjustment:

This adjusts the Pension Administration expense included in the case to the annualized 2009 level.

	<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:							
Uncollectible Expense	904	3	(1,197,798)	UT	100.000%	(1,197,798)	Below

Adjustment Detail:

Utah General Business Revenues - Rebuttal	1,474,247,217
Uncollectible Rate	0.27%
Bad Debt Expense	<u>3,980,467</u>
Bad Debt Expense - December 2008	5,178,265
Adjustment	<u>(1,197,798)</u>

Description of Adjustment:

This adjustment reflects bad debt expense as calculated using the uncollectible rate included in the Company budget.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Expense	557	1	(16,796)	SG	41.130%	(6,908)	Below
Customer Expense	908	1	(1,866)	CN	47.814%	(892)	Below
Office Supplies	921	1	(52,355)	SO	41.315%	(21,631)	Below
			<u>(71,017)</u>			<u>(29,431)</u>	

Adjustment Detail:

Other Expense	(16,456)	11:11.1
Escalation Rate	<u>2.07%</u>	
Amount of Escalation	(341)	
Total Escalated Expense	<u>(16,796)</u>	
Customer Expense	(1,870)	11:11.1
Escalation Rate	<u>-0.20%</u>	
Amount of Escalation	4	
Total Escalated Expense	<u>(1,866)</u>	
Office Supplies	(50,817)	11:11.1
Escalation Rate	<u>3.03%</u>	
Amount of Escalation	(1,538)	
Total Escalated Expense	<u>(52,355)</u>	

Description of Adjustment:

The Company agreed in its response to OCS 11.9a to remove \$1,947 from results in flight costs that should have been charged below-the-line. The Company also agrees to remove \$14,509 in flights related to IPP 3 lawsuits since other expenses related to IPP 3 were removed from results. This adjustment also removes \$52,687 in expense that didn't provide a benefit to Utah.

Rocky Mountain Power
Utah General Rate Case June 2010
Airplane Expense

Trips Identified in Data Response DPU 33.6c and OCS 11.9a

Account	Description	Amount	
557	LADWP Mtg	14,509	
557	AFCF Event	1,947	
557 Total		16,456	To 11.11
908	PP Cstmr Visits-RBG Forest Products/Swanson/Al	1,870	
908 Total		1,870	To 11.11
921	Speaker @ SIM NW RLF Event	9,691	
921	WY Bsns Council	6,956	
921	WY Rotary/Gillette Ldrshp Inst	2,376	
921	Mtg w/Gov	15,730	
921	Rich: WY Bsns Council Mtg	6,189	
921	PP Cstmr Visits-RBG Forest Products/Swanson/Al	1,870	
921	WY Gov's 'Race for the Cure' Event	3,083	
921	Uni of Wy Evnt Speaker	3,576	
921	Uni of Wy Gala	1,346	
921 Total		50,817	To 11.11
Grand Total		69,142	

Rocky Mountain Power
Utah General Rate Case June 2010
Airplane Expense

DPU Exhibit	DPU Rationale	DPU	Company Rationale	Company
4.2.3	Not enough support	(7,292)	Generation related expense should be system allocated	-
4.2.2	Flight Identified in OCS 11.9a to be removed in rebuttal	(1,947)	Flight Identified in OCS 11.9a to be removed in rebuttal	(1,947)
4.2.3	Fixed costs for Corporate use of airplane	(26,609)	Corporate department use of airplane by PacifiCorp employees	-
4.2.2	Not enough support or previously removed Legal Settlement IPP 3 Not enough support	(14,509) <u>(4,922)</u> <u>(19,431)</u>	Other IPP 3 expenses previously removed No direct benefit to Utah indetified	(14,509) <u>(4,922)</u> <u>(19,431)</u>
4.2.3	Remove as system allocation to be situs assigned	(41,544)	Removed portion with no direct benefit to Utah identified	(16,846)
	Remove as system allocation to be situs assigned Remove as system allocation to be situs assigned	(40,931) <u>(30,919)</u> <u>(71,849)</u>	Meetings on transmission, generation, legislation benefit all states No direct benefit to Utah identified	- <u>(30,919)</u> <u>(30,919)</u>
	Remove as System - proposed Utah situs expenses	(15,220)	Meetings on transmission, generation, legislation benefit all states	-
Total Adjustment		<u>(183,893)</u>		<u>(69,142)</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:							
Rent Expense	931	1	(130,958)	SO	41.315%	(54,106)	Below

Adjustment Detail:

Lloyd 700 Building rent expense Jan - Jun 2008	(127,110)	11.12.1
Escalation Rate	3.03%	
Amount of Escalation	(3,848)	
Total Escalated Expense	<u>(130,958)</u>	

Description of Adjustment:

The Lloyd 700 Building Suites 500 & 519 lease expired June 2008. This office space was unoccupied for this six month period ended June 2008. This adjustment removes the 2008 rent expense booked from January to June 2008 for the unused office space.

Rocky Mountain Power
Utah General Rate Case June 2010
Rent Expense

Year	Period	Account	Text	RefDoc.No.	FERC Acct	Locatn	Amount	Postg Date
2009	001	540000	L7B500 & 519 RENT	115005539	9310000	000090	21,184.92	01/31/2008
2009	002	540000	L7B500 & 519 RENT	115091333	9310000	000090	21,184.92	02/29/2008
2009	003	540000	L7B500 & 519 RENT	115178679	9310000	000090	21,184.92	03/31/2008
2009	004	540000	L7B500 & 519 RENT	115463399	9310000	000090	21,184.92	04/30/2008
2009	005	540000	L7B500 & 519 RENT	115545150	9310000	000090	21,184.92	05/30/2008
2009	006	540000	L7B500 & 519 RENT	115640641	9310000	000090	21,184.92	06/30/2008
							<u>127,109.52</u>	To 11.12

	<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:							
Reduction to Incremental Generation O&M	549	3	(4,248,153)	SG	41.130%	(1,747,283)	

Description of Adjustment:

This adjustment removes the non-wind portion of the Company's Incremental Generation O&M adjustment 4.6.

	<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 Expense:							
Generation Overhaul Expense	553	1	(1,034,261)	SG	41.130%	(425,396)	Below

Adjustment Detail:	
Generation Overhaul Expense	(1,037,424)
Escalation Rate	-0.30%
Amount of Escalation	3,163
Total Escalated Expense	<u>(1,034,261)</u>

Description of Adjustment:

This adjustment updates 2009 Currant Creek and Chehalis expense levels with the actual expense and updated balance-of-year forecast for 2009.

	<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	3	(3,294,088)	SO	41.315%	(1,360,963)	

Description of Adjustment:

This adjustment restates PERCO expenses for the calendar year to a historical average level. The Company disagrees in principle with this adjustment since the case uses a forecast test period. However, 2009 year-to-date spending related to PERCO is currently running behind plan, so the Company is accepting this adjustment as an approximation of revised expenditures anticipated during the 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: Plant Held for Future Use	105	1	(1,091,392)	SG	41.130%	(448,894)	

Description of Adjustment:

This adjustment reverses the effect of the Adjustment 8.13 - PHFU related to the preliminary survey & investigative costs for the construction of the new Camp Williams - Herriman transmission line.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base: Other Tangible Property	399	3	2,116,661	SE	41.001%	867,846	

Description of Adjustment:

This adjustment updates the forecasted capital additions at the Company's jointly-owned mines with actual information through August 2009.

Rocky Mountain Power
Utah General Rate Case, June 2010 - Rebuttal Positions
Plant Additions

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Plant Additions	312	3	(49,864,637)	SG	41.130%	(20,509,537)	
Steam Plant Additions		3	254,403	SOGCH	40.039%	101,859	
			<u>(49,610,234)</u>			<u>(20,407,678)</u>	
Hydro Plant Additions	332	3	(1,441,083)	SG-P	41.130%	(592,724)	
Hydro Plant Additions	332	3	(510,844)	SG-U	41.130%	(210,112)	
			<u>(1,951,927)</u>			<u>(802,836)</u>	
Other Plant Additions	343	3	1,435,379	SG	41.130%	590,377	
Other Plant Additions	343	3	35,273	SOGCT	44.631%	15,743	
Other Plant Additions Wind	343	3	(15,082,772)	SG	41.130%	(6,203,609)	
			<u>(13,612,121)</u>			<u>(5,597,488)</u>	
Transmission Plant Additions	355	3	20,009,884	SG	41.130%	8,230,150	
			<u>20,009,884</u>			<u>8,230,150</u>	
Distribution Plant Additions	364	3	(1,241,305)	CA	0.000%	-	
Distribution Plant Additions	364	3	384,696	ID	0.000%	-	
Distribution Plant Additions	364	3	(19,203,667)	OR	0.000%	-	
Distribution Plant Additions	364	3	10,682,393	UT	100.000%	10,682,393	
Distribution Plant Additions	364	3	(933,757)	WA	0.000%	-	
Distribution Plant Additions	364	3	5,608,490	WYP	0.000%	-	
Distribution Plant Additions	364	3	(618,820)	WYU	0.000%	-	
			<u>(5,321,969)</u>			<u>10,682,393</u>	
General Plant Additions	397	3	97,102	CA	0.000%	-	
General Plant Additions	397	3	742,678	CN	47.814%	355,101	
General Plant Additions	397	3	(392,214)	ID	0.000%	-	
General Plant Additions	397	3	(3,177,845)	OR	0.000%	-	
General Plant Additions	397	3	6,366,047	SG	41.130%	2,618,382	
General Plant Additions	397	3	492,687	SO	41.315%	203,555	
General Plant Additions	397	3	134,546	SOGCH	40.039%	53,870	
General Plant Additions	397	3	3,579	SOGCT	44.631%	1,598	
General Plant Additions	397	3	(202,475)	SE	41.001%	(83,016)	
General Plant Additions	397	3	1,804,664	UT	100.000%	1,804,664	
General Plant Additions	397	3	(231,293)	WA	0.000%	-	
General Plant Additions	397	3	1,031,465	WYP	0.000%	-	
			<u>6,668,940</u>			<u>4,954,154</u>	
Intangible Plant Additions	303	3	(1,001,341)	CN	47.814%	(478,777)	
Intangible Plant Additions	302	3	(5,949,534)	SG	41.130%	(2,447,069)	
Intangible Plant Additions	303	3	7,113	OR	0.000%	-	
Intangible Plant Additions	303	3	36,409	SE	41.001%	14,928	
Intangible Plant Additions	303	3	51,279	UT	100.000%	51,279	
Intangible Plant Additions	303	3	412,944	WYP	0.000%	-	
Intangible Plant Additions	303	3	8,742,556	SO	41.315%	3,612,015	
Intangible Plant Additions	302	3	43,540	SG-P	41.130%	17,908	
			<u>2,342,965</u>			<u>770,285</u>	
Mining Plant Additions	399	3	(827,779)	SE	41.001%	(339,395)	
Total Plant Additions			<u>(42,302,240)</u>			<u>(2,510,415)</u>	

Description of Adjustment:

This adjusts capital additions included in the case as explained in my rebuttal testimony. This adjustment reflects the 13 month averaging methodology. The associated depreciation expense, depreciation reserve and deferred tax impacts are included in adjustments 11.20, 11.21 and 11.22, respectively.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Plant Retirements	312	3	2,595,786	SG	41.130%	1,067,658	
Steam Plant Retirements	312	3	1,451,812	SG	41.130%	597,136	
Steam Plant Retirements	312	3	(1,990,622)	SG	41.130%	(818,751)	
Steam Plant Retirements	312	3	4,331,728	SSGCH	40.039%	1,734,361	
Hydro Plant Retirements	332	3	170,454	SG	41.130%	70,108	
Hydro Plant Retirements	332	3	(435,341)	SG	41.130%	(179,057)	
Hydro Plant Retirements	332	3	(330,603)	SG-P	41.130%	(135,978)	
Hydro Plant Retirements	332	3	(716,371)	SG-U	41.130%	(294,646)	
Other Plant Retirements	343	3	12,026	SG	41.130%	4,946	
Other Plant Retirements	343	3	5,039,418	SG	41.130%	2,072,734	
Other Plant Retirements	343	3	(25,807)	SSGCT	44.631%	(11,518)	
Transmission Plant Retirements	355	3	(1,402,348)	SG	41.130%	(576,792)	
Transmission Plant Retirements	355	3	(86,008)	SG	41.130%	(35,375)	
Transmission Plant Retirements	355	3	(5,637,012)	SG	41.130%	(2,318,527)	
Distribution Plant Retirements	364	3	(265,937)	CA	0.000%	-	
Distribution Plant Retirements	364	3	1,278,799	OR	0.000%	-	
Distribution Plant Retirements	364	3	185,866	WA	0.000%	-	
Distribution Plant Retirements	364	3	(2,591,282)	WYP	0.000%	-	
Distribution Plant Retirements	364	3	2,706,635	UT	100.000%	2,706,635	
Distribution Plant Retirements	364	3	374,235	ID	0.000%	-	
Distribution Plant Retirements	364	3	(165,312)	WYU	0.000%	-	
General Plant Retirements	397	3	(168,635)	CA	0.000%	-	
General Plant Retirements	397	3	(4,415,450)	OR	0.000%	-	
General Plant Retirements	397	3	(208,778)	WA	0.000%	-	
General Plant Retirements	397	3	(1,314,876)	WYP	0.000%	-	
General Plant Retirements	397	3	(2,822,796)	UT	100.000%	(2,822,796)	
General Plant Retirements	397	3	(2,729,347)	ID	0.000%	-	
General Plant Retirements	397	3	(31,958)	WYU	0.000%	-	
General Plant Retirements	397	3	(1,240,849)	SG	41.130%	(510,366)	
General Plant Retirements	397	3	(2,597,385)	SG	41.130%	(1,068,316)	
General Plant Retirements	397	3	(449,646)	SG	41.130%	(184,941)	
General Plant Retirements	397	3	(9,846,593)	SO	41.315%	(4,068,152)	
General Plant Retirements	397	3	(244,571)	SSGCH	40.039%	(97,923)	
General Plant Retirements	397	3	5,181	SSGCT	44.631%	2,312	
General Plant Retirements	397	3	(1,722,556)	CN	47.814%	(823,615)	
General Plant Retirements	397	3	(87,059)	SE	41.001%	(35,695)	
Mining Plant Retirements	399	3	(1,954,967)	SE	41.001%	(801,550)	
Intangible Plant Retirements	303	3	171,580	CN	47.814%	82,039	
Intangible Plant Retirements	302	3	42,631	SG	41.130%	17,534	
Intangible Plant Retirements	303	3	72,766	OR	0.000%	-	
Intangible Plant Retirements	302	3	3,230,735	SG	41.130%	1,328,815	
Intangible Plant Retirements	302	3	885,134	SG-P	41.130%	364,059	
Intangible Plant Retirements	303	3	(9,291,453)	SO	41.315%	(3,838,794)	
Intangible Plant Retirements	303	3	488	UT	100.000%	488	
Intangible Plant Retirements	303	3	488	WA	0.000%	-	
			<u>(30,217,799)</u>			<u>(8,573,966)</u>	

Description of Adjustment:

This adjusts retirements in the case as explained in my rebuttal testimony. Actual retirements are used through August 2009 and then plant retirements are calculated on pro forma plant balances included in this filing in adjustment 11.18. This adjustment reflects the impact of retirements on gross electric plant in service in results. The impact of retirements on depreciation reserve, which offset this adjustment, is included in adjustment 11.21.

Rocky Mountain Power
 Utah General Rate Case, June 2010 - Rebuttal Positions
 Depreciation / Amortization Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Steam Depreciation Expense	403SP	3	50,734	SG	41.130%	20,867	
Steam Depreciation Expense	403SP	3	27,155	SG	41.130%	11,169	
Steam Depreciation Expense	403SP	3	(1,212,232)	SG	41.130%	(498,596)	
Steam Depreciation Expense	403SP	3	69,600	SSGCH	40.039%	27,867	
Hydro Depreciation Expense	403HP	3	3,021	SG	41.130%	1,243	
Hydro Depreciation Expense	403HP	3	(9,821)	SG	41.130%	(4,039)	
Hydro Depreciation Expense	403HP	3	(34,816)	SG-P	41.130%	(14,320)	
Hydro Depreciation Expense	403HP	3	(35,675)	SG-U	41.130%	(14,673)	
Other Depreciation Expense	403OP	3	1,252	SG	41.130%	515	
Other Depreciation Expense	403OP	3	(327,934)	SG	41.130%	(134,880)	
Other Depreciation Expense	403OP	3	1,414	SSGCT	44.631%	631	
Transmission Depreciation Expense	403TP	3	(27,345)	SG	41.130%	(11,247)	
Transmission Depreciation Expense	403TP	3	(1,864)	SG	41.130%	(767)	
Transmission Depreciation Expense	403TP	3	304,443	SG	41.130%	125,219	
Distribution Depreciation Expense	403364	3	(51,804)	CA	0.000%	-	
Distribution Depreciation Expense	403364	3	(512,762)	OR	0.000%	-	
Distribution Depreciation Expense	403364	3	(23,514)	WA	0.000%	-	
Distribution Depreciation Expense	403364	3	83,672	WYP	0.000%	-	
Distribution Depreciation Expense	403364	3	352,645	UT	100.000%	352,645	
Distribution Depreciation Expense	403364	3	19,177	ID	0.000%	-	
Distribution Depreciation Expense	403364	3	(24,152)	WYU	0.000%	-	
General Depreciation Expense	403GP	3	(1,718)	CA	0.000%	-	
General Depreciation Expense	403GP	3	(203,397)	OR	0.000%	-	
General Depreciation Expense	403GP	3	(14,780)	WA	0.000%	-	
General Depreciation Expense	403GP	3	(10,614)	WYP	0.000%	-	
General Depreciation Expense	403GP	3	(22,924)	UT	100.000%	(22,924)	
General Depreciation Expense	403GP	3	(75,953)	ID	0.000%	-	
General Depreciation Expense	403GP	3	(917)	WYU	0.000%	-	
General Depreciation Expense	403GP	3	(46,628)	SG	41.130%	(19,178)	
General Depreciation Expense	403GP	3	(88,270)	SG	41.130%	(36,306)	
General Depreciation Expense	403GP	3	192,850	SG	41.130%	79,320	
General Depreciation Expense	403GP	3	(627,904)	SO	41.315%	(259,421)	
General Depreciation Expense	403GP	3	(2,968)	SSGCH	40.039%	(1,188)	
General Depreciation Expense	403GP	3	288	SSGCT	44.631%	129	
General Depreciation Expense	403GP	3	(80,608)	CN	47.814%	(38,542)	
General Depreciation Expense	403GP	3	(8,301)	SE	41.001%	(3,404)	
Intangible Amortization Expense	404IP	3	(34,950)	CN	47.814%	(16,711)	
Intangible Amortization Expense	404IP	3	1,852	OR	0.000%	-	
Intangible Amortization Expense	404IP	3	2,510	SE	41.001%	1,029	
Intangible Amortization Expense	404IP	3	(96,105)	SG	41.130%	(39,528)	
Intangible Amortization Expense	404IP	3	24,646	SG-P	41.130%	10,137	
Intangible Amortization Expense	404IP	3	(39,733)	SO	41.315%	(16,416)	
Intangible Amortization Expense	404IP	3	179	UT	100.000%	179	
Intangible Amortization Expense	404IP	3	99	WA	0.000%	-	
Intangible Amortization Expense	404IP	3	17,916	WYP	0.000%	-	
			<u>(2,464,238)</u>			<u>(501,192)</u>	

Description of Adjustment:

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Depreciation Reserve	108SP	3	(2,635,246)	SG	41.130%	(1,083,888)	
Steam Depreciation Reserve	108SP	3	(1,489,415)	SG	41.130%	(612,603)	
Steam Depreciation Reserve	108SP	3	2,841,198	SG	41.130%	1,168,597	
Steam Depreciation Reserve	108SP	3	(4,371,191)	SSGCH	40.039%	(1,750,162)	
Hydro Depreciation Reserve	108HP	3	(172,387)	SG	41.130%	(70,904)	
Hydro Depreciation Reserve	108HP	3	442,846	SG	41.130%	182,144	
Hydro Depreciation Reserve	108HP	3	359,119	SG-P	41.130%	147,707	
Hydro Depreciation Reserve	108HP	3	733,205	SG-U	41.130%	301,570	
Other Depreciation Reserve	108OP	3	(12,781)	SG	41.130%	(5,257)	
Other Depreciation Reserve	108OP	3	(5,243,658)	SG	41.130%	(2,156,739)	
Other Depreciation Reserve	108OP	3	33,695	SSGCT	44.631%	15,038	
Transmission Depreciation Reserve	108TP	3	1,421,398	SG	41.130%	584,627	
Transmission Depreciation Reserve	108TP	3	84,696	SG	41.130%	34,836	
Transmission Depreciation Reserve	108TP	3	5,538,489	SG	41.130%	2,278,004	
Distribution Depreciation Reserve	108364	3	317,035	CA	0.000%	-	
Distribution Depreciation Reserve	108364	3	(976,102)	OR	0.000%	-	
Distribution Depreciation Reserve	108364	3	(182,743)	WA	0.000%	-	
Distribution Depreciation Reserve	108364	3	2,509,536	WYP	0.000%	-	
Distribution Depreciation Reserve	108364	3	(2,960,397)	UT	100.000%	(2,960,397)	
Distribution Depreciation Reserve	108364	3	(386,971)	ID	0.000%	-	
Distribution Depreciation Reserve	108364	3	180,491	WYU	0.000%	-	
General Depreciation Reserve	108GP	3	165,196	CA	0.000%	-	
General Depreciation Reserve	108GP	3	4,564,128	OR	0.000%	-	
General Depreciation Reserve	108GP	3	217,387	WA	0.000%	-	
General Depreciation Reserve	108GP	3	1,319,655	WYP	0.000%	-	
General Depreciation Reserve	108GP	3	2,851,914	UT	100.000%	2,851,914	
General Depreciation Reserve	108GP	3	2,781,209	ID	0.000%	-	
General Depreciation Reserve	108GP	3	34,055	WYU	0.000%	-	
General Depreciation Reserve	108GP	3	1,283,748	SG	41.130%	528,011	
General Depreciation Reserve	108GP	3	2,673,936	SG	41.130%	1,099,801	
General Depreciation Reserve	108GP	3	347,785	SG	41.130%	143,046	
General Depreciation Reserve	108GP	3	10,386,304	SO	41.315%	4,291,135	
General Depreciation Reserve	108GP	3	250,690	SSGCH	40.039%	100,373	
General Depreciation Reserve	108GP	3	(5,389)	SSGCT	44.631%	(2,405)	
General Depreciation Reserve	108GP	3	1,764,079	CN	47.814%	843,469	
General Depreciation Reserve	108GP	3	92,787	SE	41.001%	38,043	
Mining Depreciation Reserve	108MP	3	2,024,280	SE	41.001%	829,969	
Intangible Amortization Reserve	111IP	3	(146,394)	CN	47.814%	(69,996)	
Intangible Amortization Reserve	111IP	3	(74,004)	OR	0.000%	-	
Intangible Amortization Reserve	111IP	3	(2,048)	SE	41.001%	(840)	
Intangible Amortization Reserve	111IP	3	(3,187,557)	SG	41.130%	(1,311,056)	
Intangible Amortization Reserve	111IP	3	(901,470)	SG-P	41.130%	(370,779)	
Intangible Amortization Reserve	111IP	3	9,303,267	SO	41.315%	3,843,675	
Intangible Amortization Reserve	111IP	3	(42,631)	SG	41.130%	(17,534)	
Intangible Amortization Reserve	111IP	3	(634)	UT	100.000%	(634)	
Intangible Amortization Reserve	111IP	3	(555)	WA	0.000%	-	
Intangible Amortization Reserve	111IP	3	(9,659)	WYP	0.000%	-	
			<u>31,720,896</u>			<u>8,868,767</u>	

Description of Adjustment:

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

Rocky Mountain Power
 Utah General Rate Case, June 2010 - Rebuttal Positions
 Plant Related Tax Update

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Schedule M Addition	SCHMAT	3	856,609	UT	100.000%	856,609	11.22.1
Deferred Income Tax Expense	41010	3	(325,091)	UT	100.000%	(325,091)	11.22.1
Accum. Deferred Income Tax Balance	282	3	162,545	UT	100.000%	162,545	11.22.1

Description of Adjustment:

Deferred taxes are updated based on changes to plant in service in adjustments 11.18 and 11.19.

Description	Plant Account		UT Allocated Addition/(Deduction) Net Schedule M	UT Allocated Deferred Tax Exp	UT Allocated Y/E ADIT Balance	UT Allocated Beg/End Avg ADIT
Steam Plant Additions	312	SG	9,679,252	(3,673,373)	3,673,373	1,836,687
Steam Plant Additions	312	SSGCH	(22,522)	8,547	(8,547)	(4,274)
<hr/>						
Hydro Plant Additions	332	SG-P	280,136	(106,314)	106,314	53,157
Hydro Plant Additions	332	SG-U	85,227	(32,345)	32,345	16,172
<hr/>						
Other Plant Additions	343	SG	(341,904)	129,756	(129,756)	(64,878)
Other Plant Additions	343	SSGCT	(8,500)	3,226	(3,226)	(1,613)
Other Plant Additions Wind	343	SG	3,463,212	(1,314,324)	1,314,324	657,162
<hr/>						
Transmission Plant Additions	355	SG	(4,012,158)	1,522,654	(1,522,654)	(761,327)
<hr/>						
Distribution Plant Additions	364	CA	-	-	-	-
Distribution Plant Additions	364	ID	-	-	-	-
Distribution Plant Additions	364	OR	-	-	-	-
Distribution Plant Additions	364	UT	(4,931,802)	1,871,668	(1,871,668)	(935,834)
Distribution Plant Additions	364	WA	-	-	-	-
Distribution Plant Additions	364	WYP	-	-	-	-
Distribution Plant Additions	364	WYU	-	-	-	-
<hr/>						
General Plant Additions	397	CA	-	-	-	-
General Plant Additions	397	CN	(233,855)	88,751	(88,751)	(44,375)
General Plant Additions	397	ID	-	-	-	-
General Plant Additions	397	OR	-	-	-	-
General Plant Additions	397	SG	(1,416,334)	537,513	(537,513)	(268,756)
General Plant Additions	397	SO	(371,381)	140,943	(140,943)	(70,472)
General Plant Additions	397	SSGCH	(30,818)	11,696	(11,696)	(5,848)
General Plant Additions	397	SSGCT	(750)	285	(285)	(142)
General Plant Additions	397	SE	42,257	(16,037)	16,037	8,019
General Plant Additions	397	UT	(1,015,530)	385,404	(385,404)	(192,702)
General Plant Additions	397	WA	-	-	-	-
General Plant Additions	397	WYP	-	-	-	-
<hr/>						
Intangible Plant Additions	303	CN	252,601	(95,865)	95,865	47,933
Intangible Plant Additions	302	SG	1,336,948	(507,385)	507,385	253,693
Intangible Plant Additions	303	OR	-	-	-	-
Intangible Plant Additions	303	WA	-	-	-	-
Intangible Plant Additions	303	SE	(7,368)	2,796	(2,796)	(1,398)
Intangible Plant Additions	303	UT	(28,666)	10,879	(10,879)	(5,440)
Intangible Plant Additions	303	WYP	-	-	-	-
Intangible Plant Additions	303	SO	(2,048,175)	777,303	(777,303)	(388,652)
Intangible Plant Additions	302	SG-P	63	(24)	24	12
<hr/>						
Mining Plant Additions	399	SE	186,675	(70,845)	70,845	35,423
<hr/>						
Total			856,609	(325,091)	325,091	162,545

Ref Page 11.22

Ref Page 11.22

Ref Page 11.22

Rocky Mountain Power
 Utah General Rate Case, June 2010 - Rebuttal Positions
 Net Power Costs
 (Including SMUD Settlement)

	<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	(4,963,256)	SG	41.130%	(2,041,408)	
Existing Firm UPL	447	3	-	SG	41.130%	-	
Post-Merger Firm	447	3	9,415,443	SG	41.130%	3,872,612	
Non-Firm	447	3	-	SE	41.001%	-	
Total Sales for Resale			<u>4,452,187</u>			<u>1,831,204</u>	11.23.1
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555	3	7,835,379	SG	41.130%	3,222,725	
Existing Firm Demand UPL	555	3	19,555	SG	41.130%	8,043	
Existing Firm Energy	555	3	(285,827)	SE	41.001%	(117,191)	
Post-merger Firm	555	3	11,466,555	SG	41.130%	4,716,243	
Secondary Purchases	555	3	-	SE	41.001%	-	
Seasonal Contracts	555	3	-	SSEG	44.749%	-	
Other Generation	555	3	(3,638)	SG	41.130%	(1,496)	
Post-merger Firm Type 1	555	1	-	SG	41.130%	-	
Total Purchased Power Adjustments:			<u>19,032,025</u>			<u>7,828,324</u>	11.23.1
Wheeling Expense (Account 565)							
Existing Firm PPL	565	3	1,398,800	SG	41.130%	575,332	
Existing Firm UPL	565	3	0	SG	41.130%	0	
Post-merger Firm	565	3	7,231,427	SG	41.130%	2,974,317	
Non-Firm	565	3	(59,555)	SE	41.001%	(24,418)	
Total Wheeling Expense Adjustments:			<u>8,570,673</u>			<u>3,525,231</u>	11.23.1
Fuel Expense (Accounts 501, 503, 547)							
Fuel Consumed - Coal	501	3	(489,450)	SE	41.001%	(200,678)	
Fuel Consumed - Gas	501	3	(2,546,108)	SE	41.001%	(1,043,922)	
Steam from Other Sources	503	3	-	SE	41.001%	-	
Natural Gas Consumed	547	3	(633,692)	SE	41.001%	(259,818)	
Simple Cycle Combustion Turbines	547	3	(395,870)	SSECT	42.910%	(169,869)	
Cholla / APS Exchange	501	3	(63,226)	SSECH	40.508%	(25,612)	
Total Fuel Expense Adjustments:			<u>(4,128,345)</u>			<u>(1,699,899)</u>	11.23.1
Total Power Cost Adjustment			<u>19,022,165</u>			<u>7,822,453</u>	11.23.1

Description of Adjustment:

This adjusts the incremental change in net power costs from the filed case to the Company's Rebuttal position.

Rocky Mountain Power
Utah General Rate Case - June 2010
Net Power Cost Adjustment

Description	Account	(1) Total Account (B Tabs)	(2) Remove non- NPC Costs	(3) Unadjusted NPC Costs (1) + (2)	(4) Reverse NPC Deferrals	(5) Actual Costs (3) + (4)	(6) Adjustment to Match GRID	(7) GRID Aligned NPC Costs (5) + (6)	(8) Normalized Costs in Filing	(9) Normalized Costs in Rebuttal	(10) Total Adjustment (9) - (8)	Factor
Sales for Resale (Account 447)												
Existing Firm Sales PPL	447.12	23,466,500	23,466,500	23,466,500		23,466,500		24,967,050	20,003,794	(4,963,256)	SG	
Existing Firm Sales UPL	447.12	25,765,885	25,765,885	25,765,885		25,765,885		25,490,589	25,490,589	-	SG	
Post-merger Firm Sales	447.13, 447.14, 447.2, 447.61, 447.62	803,549,272	803,549,272	803,549,272		803,549,272		713,329,690	722,745,133	9,415,443	SG	
Non-firm Sales	447.5	(457,026)	(457,026)	(457,026)		(457,026)		-	-	-	SE	
Transmission Services	447.9	1,090,093	(1,090,093)	-		-		-	-	-	S	
On-system Wholesale Sales	447.1	7,536,034	(7,536,034)	-		-		-	-	-	S	
Total Revenue Adjustments		860,950,758	(8,626,127)	852,324,631	-	852,324,631	-	763,787,329	768,239,516	4,452,187		
Purchased Power (Account 555)												
Existing Firm Demand PPL	555.66	(32,944,332)	(32,944,332)	(32,944,332)		(32,944,332)		60,106,421	67,941,800	7,835,379	SG	
Existing Firm Demand UPL	555.68	10,534,779	10,534,779	10,534,779		10,534,779		45,678,761	45,698,316	19,555	SG	
Existing Firm Energy	555.65, 555.69	113,900,981	113,900,981	113,900,981		113,900,981		61,045,450	60,759,623	(265,827)	SE	
Post-merger Firm	555, 555.55, 555.61, 555.62, 555.67	672,446,598	672,446,598	672,446,598	6,006,296	678,452,894		317,186,131	328,654,686	11,466,555	SG	
Secondary Purchases	555.7, 555.25	(4,870,117)	(4,870,117)	(4,870,117)		(4,870,117)	(110,531)	7,467,740	7,467,740	-	SSGC	
Seasonal Contract								28,287,667	28,284,029	(3,638)	SG	
Other Generation								-	-	-		
BPA Regional Adjustments	555.11, 555.12, 555.133	(4,878,060)	4,878,060	-	6,006,296	765,074,206	(110,531)	519,744,170	538,806,105	19,032,025	S	
Total Purchased Power Adjustment		754,189,849	4,878,060	759,067,909	6,006,296	765,074,206	(110,531)	764,963,675	768,806,105	3,842,430		
Wheeling (Account 565)												
Existing Firm PPL	565.26	30,096,485	30,096,485	30,096,485		30,096,485		40,241,889	41,640,689	1,398,800	SG	
Existing Firm UPL	565.27	404,367	404,367	404,367		404,367		100,093,870	100,093,870	-	SG	
Post-merger Firm	565.0, 565.46, 565.1	86,896,698	86,896,698	86,896,698		86,896,698		100,246,088	107,478,125	7,231,427	SG	
Non-firm	565.25	3,769,633	3,769,633	3,769,633		3,769,633		892,557	892,557	-	SE	
Total Wheeling Expense Adjustment		121,167,163	-	121,167,163	-	121,167,163	-	141,945,574	150,820,247	8,570,673		
Fuel Expense (Accounts 501, 503 and 547)												
Fuel Consumed - Coal	501.1, 501.11	534,883,240	534,883,240	534,883,240		534,883,240		564,631,216	564,141,766	(489,450)	SE	
Fuel Consumed - Gas	501.35	27,146,969	27,146,969	27,146,969		27,146,969		11,516,047	6,969,939	(2,546,106)	SE	
Steam From Other Sources	503	3,371,385	3,371,385	3,371,385		3,371,385		3,897,089	3,897,089	0	SE	
Natural Gas Consumed	547	431,973,414	431,973,414	431,973,414		431,973,414		454,528,115	453,894,424	(633,692)	SE	
Simple Cycle Combustion Turbines	501, 501.1, 501.2, 501.45	34,969,341	34,969,341	34,969,341		34,969,341		72,350,304	11,864,634	(385,870)	SSECT	
Wholly-Owned Exchange	501.501, 15, 501.2, 501.3, 501.4, 501.45	49,851,156	(2,171,202)	47,679,954		47,679,954		54,364,462	54,321,236	(43,226)	SSECH	
Wholly-Owned Fuel Costs	501.501, 15, 501.2, 501.3, 501.4, 501.45	13,030,737	(13,030,737)	-		-		1,101,307,434	1,097,179,088	(4,128,346)	SE	
Total Fuel Expense		1,095,246,202	(13,201,939)	1,082,044,243	-	1,082,044,243	-	1,101,307,434	1,097,179,088	(4,128,346)		
Net Power Cost		1,109,652,476	(1,697,772)	1,107,954,704	6,006,296	1,113,961,000	(110,531)	1,113,850,470	989,143,849	1,018,166,014	19,022,165	Ref 11.23
				Ref 2.2 line 66	Ref 5.1		Ref 5.4					

<i>PacifiCorp</i>	Study Results				
	MERGED PEAK/ENERGY SPLIT				
<i>Period Ending</i> <i>Jun-10</i>	(\$)				
	Merged 07/09-06/10	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	20,003,794	20,003,794			
Post Merger	722,745,133				722,745,133
Utah Pre Merger	25,490,589	25,490,589			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	768,239,516	45,494,383	-	-	722,745,133
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	55,027,500	55,027,500			
Pacific Capacity	2,290,320	600,000	1,690,320		
Mid Columbia	14,407,669	4,322,301	10,085,369		
Misc/Pacific	6,115,404	1,268,107	4,847,297		
Q.F. Contracts/PPL	73,689,200	6,723,892	32,759,783		34,205,525
Pacific Sub Total	151,530,094	67,941,800	49,382,769	-	34,205,525
Gemstate	2,716,400		2,716,400		
GSLM	-		-		
QF Contracts/UPL	113,511,911	20,207,727	8,660,454		84,643,730
IPP Layoff	25,490,589	25,490,589	-		
UP&L to PP&L	-	-	-		
Utah Sub Total	141,718,901	45,698,316	11,376,854	-	84,643,730
APS Supplemental	9,127,567				9,127,567
Avoided Cost Resource	-				-
Blanding Purchase	19,710				19,710
Chehalis Tolling	-				-
Combine Hills	3,892,240				3,892,240
Constellation p257677	-				-
Constellation p257678	-				-
Constellation p268849	-				-
Deseret Purchase	31,759,059				31,759,059
Georgia-Pacific Camas	6,377,764				6,377,764
Hermiston Purchase	93,594,022				93,594,022
Hurricane Purchase	328,501				328,501
Idaho Power P278538	576,901				576,901
Kennecott Generation Incentive	9,663,109				9,663,109
LADWP 491303-4	199,840				199,840
MagCorp	-				-
MagCorp Reserves	2,782,430				2,782,430
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	1,505,000				1,505,000
Morgan Stanley p272154-7	524,000				524,000
Nebo Heat Rate Option	-				-
NuCor	4,610,400				4,610,400
P4 Production	15,804,720				15,804,720
Rock River	5,041,688				5,041,688
Roseburg Forest Products	8,767,111				8,767,111
Three Buttes Wind	1,183,705				1,183,705
Tri-State Purchase	12,066,528				12,066,528
UBS p268848	-				-
UBS p268850	441,500				441,500
Weyerhaeuser Reserve	145,800				145,800
Wolverine Creek	9,707,058				9,707,058
Place Holder	-				-
BPA So. Idaho Exchange	-				-
DSM (Irrigation)	-				-
PSCO Exchange	2,700,000				2,700,000
TransAlta p371343/s371344	(1,644,000)				(1,644,000)
Short Term Firm Purchases	(19,611,323)				(19,611,323)
New Firm Sub Total	217,273,171	-	-	-	217,273,171
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	510,522,165	113,640,117	60,759,623	-	336,122,426

PacifiCorp

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
Jun-10

	Merged 07/09-06/10	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities:	41,640,689	41,640,689			
Utah Firm Wheeling and Use of Facilities	408,870	408,870			
Post Merger	107,478,125				107,478,125
Nonfirm Wheeling	892,562			892,562	
TOTAL WHEELING & U. OF F. EXPENSE	150,420,247	42,049,559	-	892,562	107,478,125
THERMAL FUEL BURN EXPENSE					
Carbon	19,083,467			19,083,467	
Cholla	54,321,236			54,321,236	
Colstrip	11,907,943			11,907,943	
Craig	19,585,258			19,585,258	
Chehalis	80,985,706			80,985,706	
Currant Creek	123,726,329			123,726,329	
Dave Johnston	52,177,371			52,177,371	
Gadsby	8,969,939			8,969,939	
Gadsby CT	11,954,634			11,954,634	
Hayden	11,468,130			11,468,130	
Hermiston	56,952,149			56,952,149	
Hunter	107,954,113			107,954,113	
Huntington	76,069,080			76,069,080	
Jim Bridger	168,229,308			168,229,308	
Lake Side	181,285,004			181,285,004	
Little Mountain	10,945,237			10,945,237	
Naughton	79,191,971			79,191,971	
West Valley	-			-	
Wyodak	18,475,127			18,475,127	
TOTAL FUEL BURN EXPENSE	1,093,282,000	-	-	1,093,282,000	-
OTHER GENERATION EXPENSE					
Blundell	3,897,089			3,897,089	
Wind Integration Charge	28,284,029			28,284,029	
TOTAL OTHER GEN. EXPENSE	32,181,118	-	-	32,181,118	-
NET POWER COST	1,018,166,014	110,195,293	60,759,623	1,126,355,680	(279,144,582)

**Rocky Mountain Power
Utah General Rate Case - June 2010
Net Power Cost Adjustment
Seasonal Contracts**

Morgan Stanley p244840	5,282,160
Morgan Stanley p244841	1,744,080
UBS p268848	-
UBS p268850	441,500
	<u>7,467,740</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:							
Cash Working Capital	CWC	3	(463,033)	UT	100.000%	(463,033)	

Description of Adjustment:

This adjustment reflects the impact of updating the Utah net lead lag days from 5.6 to 5.45 based on portions of the adjustment recommended by DPU witness Mr. Croft. For purposes of this case, the Company accepts Mr. Croft's proposal to compute cash working capital using the pro forma results of operations as calculated in the JAM model applied to the itemized historical lag days as calculated in the Company's 2007 Lead Lag Study. The 5.45 net lead lag days differs slightly from Mr. Croft's calculated net lag days since the rebuttal JAM model includes revised net power costs and updates to other items.

	<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 Various Accounts:							

Description of Adjustment:

Allocation Factor Update quantifies the impact of the rebuttal adjustments adopted by the Company on the dynamic inter-jurisdictional allocation factors. Allocation factors are influenced by a variety of changes, including changes to rate base and net power costs. This adjustment updates allocation factors at once for all the adjustments included above. The impact of this update is shown on the summary sheet in Exhibit SRM_1R.

