



*Utah Jurisdiction*  
RESULTS OF OPERATIONS

For Period Ended  
December 31, 2010



**Rocky Mountain Power**  
**UTAH**  
**Results of Operations - REVISED PROTOCOL**  
**12 Months Ended DECEMBER 2010**

(1) Rolled-In Revenue Requirement	1,775,590,020	Page 1.4
(2) Revised Protocol Revenue Requirement	1,783,915,326	Page 1.1
(3) Normalized General Business Revenue	1,598,375,001	Page 1.1
(4) Revised Protocol Price Change	<u>185,540,326</u>	

**Rate Mitigation Cap Calculation**

(5) Rate Mitigation Cap	101.00%	
(6) Capped Revised Protocol Revenue Requirement	1,793,345,920	= (1) * (5)
(7) Capped Revised Protocol Price Change	<u>194,970,920</u>	= (6) - (3)

**Rate Mitigation Premium Calculation**

(8) Rate Mitigation Premium April 1, 2009 through March 31, 2012	100.25%	
(9) Revised Protocol + Premium Revenue Requirement	1,788,375,115	= (2) * (8)
(10) Revised Protocol + Premium Price Change	<u>190,000,114</u>	= (9) - (3)

**Required Price Change - Lesser of (7) or (10)**

190,000,114

Rocky Mountain Power

UTAH

Results of Operations - REVISED PROTOCOL  
12 Months Ended DECEMBER 2010

	(1) Total Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues			
2 General Business Revenues	1,598,375,001	185,540,326	1,783,915,326
3 Interdepartmental	-		
4 Special Sales	221,598,423		
5 Other Operating Revenues	100,222,747		
6 Total Operating Revenues	1,920,196,170		
7			
8 Operating Expenses:			
9 Steam Production	442,330,668		
10 Nuclear Production	-		
11 Hydro Production	18,593,363		
12 Other Power Supply	469,383,149		
13 Transmission	83,632,410		
14 Distribution	92,998,308		
15 Customer Accounting	38,056,207	465,684	38,521,891
16 Customer Service & Info	6,330,692		
17 Sales	-		
18 Administrative & General	58,357,748		
19			
20 Total O&M Expenses	1,209,682,545		
21			
22 Depreciation	219,265,204		
23 Amortization	20,360,023		
24 Taxes Other Than Income	51,856,414	-	51,856,414
25 Income Taxes - Federal	(275,720,124)	61,835,289	(213,884,835)
26 Income Taxes - State	(32,541,704)	8,402,389	(24,139,316)
27 Income Taxes - Def Net	382,718,428		
28 Investment Tax Credit Adj.	(1,541,346)		
29 Misc Revenue & Expense	(3,054,135)		
30			
31 Total Operating Expenses:	1,571,025,306	70,703,361	1,641,728,667
32			
33 Operating Rev For Return:	349,170,864	114,836,965	464,007,829
34			
35 Rate Base:			
36 Electric Plant In Service	9,302,002,861		
37 Plant Held for Future Use	7,122,370		
38 Misc Deferred Debits	35,178,331		
39 Elec Plant Acq Adj	24,728,698		
40 Nuclear Fuel	-		
41 Prepayments	19,715,672		
42 Fuel Stock	83,614,229		
43 Material & Supplies	75,247,677		
44 Working Capital	27,803,238		
45 Weatherization Loans	5,209,303		
46 Misc Rate Base	34,271		
47			
48 Total Electric Plant:	9,580,656,650	-	9,580,656,650
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(2,660,349,365)		
52 Accum Prov For Amort	(185,667,984)		
53 Accum Def Income Tax	(1,118,401,479)		
54 Unamortized ITC	(141,519)		
55 Customer Adv For Const	(8,098,225)		
56 Customer Service Deposits	(14,610,438)		
57 Misc Rate Base Deductions	(23,964,591)		
58			
59 Total Rate Base Deductions	(4,011,233,600)	-	(4,011,233,600)
60			
61 Total Rate Base:	5,569,423,050	-	5,569,423,050
62			
63 Return on Rate Base	6.269%		8.331%
64			
65 Return on Equity	6.635%		10.600%
66			
67 TAX CALCULATION:			
68 Operating Revenue	422,086,119	185,074,642	607,160,761
69 Other Deductions			
70 Interest (AFUDC)	(32,666,644)		(32,666,644)
71 Interest	158,115,308	-	158,115,308
72 Schedule "M" Additions	347,020,070	-	347,020,070
73 Schedule "M" Deductions	1,382,800,015	-	1,382,800,015
74 Income Before Tax	(737,142,491)	185,074,642	(552,067,849)
75			
76 State Income Taxes	(32,541,704)	8,402,389	(24,139,316)
77 Taxable Income	(704,600,786)	176,672,253	(527,928,533)
78			
79 Federal Income Taxes + Other	(275,720,124)	61,835,289	(213,884,835)

**ROCKY MOUNTAIN POWER**  
State of Utah  
Actual, Adjusted & Normalized Results of Operations - Revised Protocol  
Results of Operations December 2010

	(1) Unadjusted Results	(2) Type 1 Adjustments	(3) Total Adjusted Actual Results	(4) Type 2 Adjustments	(5) Total Annualized Actual Results	(6) Type 3 Adjustments	(7) Total Normalized Results
1 Operating Revenues:							
2 General Business Revenues	1,542,874,059	(19,843,309)	1,523,030,750	4,467,471	1,527,498,221	70,876,780	1,598,375,001
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	206,081,313	-	206,081,313	-	206,081,313	15,517,110	221,598,423
5 Other Operating Revenues	158,448,527	(63,333,349)	95,115,178	436,136	95,551,314	4,671,432	100,222,747
6 Total Operating Revenues	1,907,403,899	(83,176,658)	1,824,227,240	4,903,607	1,829,130,848	91,065,323	1,920,196,170
7							
8 Operating Expenses:							
9 Steam Production	396,491,943	(2,623,856)	393,868,087	796,104	394,664,191	47,666,477	442,330,668
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	16,938,800	28,924	16,967,724	11,911	16,979,635	1,613,729	18,593,363
12 Other Power Supply	416,210,656	3,983,281	420,193,936	704,607	420,898,543	48,484,605	469,383,149
13 Transmission	81,818,797	(335,188)	81,483,608	(27,641)	81,456,967	2,176,443	83,632,410
14 Distribution	88,685,659	(1,244)	88,684,415	71,379	88,755,794	4,242,515	92,998,308
15 Customer Accounting	37,399,370	(6,880)	37,392,490	37,473	37,429,963	626,244	38,056,207
16 Customer Service	80,043,766	(73,836,871)	6,206,895	5,759	6,212,653	118,038	6,330,692
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	55,804,386	2,924,243	58,728,629	72,366	58,800,995	(443,247)	58,357,748
xx							
19 Total O&M Expenses	1,173,393,376	(69,867,592)	1,103,525,784	1,671,957	1,105,197,741	104,484,804	1,209,682,545
xx							
20 Depreciation	202,412,107	(3,542)	202,408,564	11,375,882	213,784,446	5,480,758	219,265,204
21 Amortization	18,637,858	-	18,637,858	113,025	18,750,883	1,609,140	20,360,023
22 Taxes Other Than Income	46,328,424	-	46,328,424	-	46,328,424	5,527,990	51,856,414
23 Income Taxes - Federal	(192,456,174)	(7,611,347)	(200,067,520)	(2,702,000)	(202,769,520)	(72,950,603)	(275,720,124)
24 Income Taxes - State	(21,801,911)	(1,034,256)	(22,836,167)	(367,157)	(23,203,324)	(9,338,381)	(32,541,704)
25 Income Taxes - Def Net	314,254,869	5,087,088	319,341,957	(4,360,155)	314,981,802	67,736,626	382,718,428
26 Investment Tax Credit Adj.	(1,541,346)	-	(1,541,346)	-	(1,541,346)	-	(1,541,346)
27 Misc Revenue & Expense	(3,095,945)	807,129	(2,288,816)	-	(2,288,816)	(765,319)	(3,054,135)
xx							
28 Total Operating Expenses:	1,536,131,258	(72,622,519)	1,463,508,739	5,731,552	1,469,240,291	101,785,015	1,571,025,306
29							
30 Operating Rev For Return:	371,272,641	(10,554,139)	360,718,502	(827,945)	359,890,557	(10,719,693)	349,170,864
31							
32 Rate Base:							
33 Electric Plant In Service	8,632,081,841	74,667,745	8,706,749,586	404,425,182	9,111,174,768	190,828,093	9,302,002,861
34 Plant Held For Future Use	7,122,370	-	7,122,370	-	7,122,370	-	7,122,370
35 Misc Deferred Debits	32,713,131	-	32,713,131	-	32,713,131	2,465,200	35,178,331
36 Elec Plant Acq Adj	24,728,698	-	24,728,698	-	24,728,698	-	24,728,698
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	19,715,672	-	19,715,672	-	19,715,672	-	19,715,672
39 Fuel Stock	72,529,981	-	72,529,981	-	72,529,981	11,084,247	83,614,229
40 Material & Supplies	75,247,677	-	75,247,677	-	75,247,677	-	75,247,677
41 Working Capital	28,710,031	(1,205,441)	27,504,590	(21,452)	27,483,139	320,099	27,803,238
42 Weatherization Loans	5,209,303	-	5,209,303	-	5,209,303	-	5,209,303
43 Misc Rate Base	489,558	-	489,558	-	489,558	(455,287)	34,271
xx							
44 Total Electric Plant:	8,898,548,262	73,462,305	8,972,010,566	404,403,730	9,376,414,297	204,242,353	9,580,656,650
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(2,653,280,847)	103,995	(2,653,176,852)	(5,748,632)	(2,658,925,484)	(1,423,880)	(2,660,349,365)
48 Accum Prov For Amort	(183,823,759)	-	(183,823,759)	(56,513)	(183,880,272)	(1,787,712)	(185,667,984)
49 Accum Def Income Tax	(1,129,658,216)	23,712	(1,129,634,504)	4,360,155	(1,125,274,349)	6,872,671	(1,118,401,678)
50 Unamortized ITC	(141,519)	-	(141,519)	-	(141,519)	-	(141,519)
51 Customer Adv For Const	(6,567,677)	(1,430,548)	(8,098,225)	-	(8,098,225)	-	(8,098,225)
52 Customer Service Deposits	-	(14,610,438)	(14,610,438)	-	(14,610,438)	-	(14,610,438)
53 Misc Rate Base Deductions	(20,801,076)	(2,468,019)	(23,269,095)	840,362	(22,428,733)	(1,535,858)	(23,964,591)
54							
55 Total Rate Base Deductions	(3,994,373,094)	(18,381,298)	(4,012,754,392)	(604,628)	(4,013,359,020)	2,125,420	(4,011,233,600)
56							
57 Total Rate Base:	4,904,175,168	55,081,007	4,959,256,174	403,799,102	5,363,055,277	206,367,773	5,569,423,050
58							
59 Return on Rate Base	7.571%		7.274%		6.711%		6.269%
xx							
60 Return on Equity	9.137%	-0.571%	8.566%	-1.083%	7.483%	-0.848%	6.635%
61							
62 TAX CALCULATION:							
63 Operating Revenue	469,728,079	(14,112,653)	455,615,426	(8,257,257)	447,358,170	(25,272,050)	422,086,119
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(34,180,070)	1,513,426	(32,666,644)	-	(32,666,644)	-	(32,666,644)
66 Interest	145,261,329	(6,249,478)	139,011,851	11,318,806	150,330,657	5,784,651	156,115,308
67 Schedule "M" Additions	341,623,190	(13,933,846)	327,689,344	11,488,907	339,178,251	7,841,819	347,020,070
68 Schedule "M" Deductions	1,205,413,045	(529,487)	1,204,883,558	-	1,204,883,558	177,916,457	1,382,800,015
69 Income Before Tax	(505,143,035)	(22,780,960)	(527,923,995)	(8,087,156)	(536,011,151)	(201,131,339)	(737,142,491)
70							
71 State Income Taxes	(21,801,911)	(1,034,256)	(22,836,167)	(367,157)	(23,203,324)	(9,338,381)	(32,541,704)
72 Taxable Income	(483,341,124)	(21,746,704)	(505,087,828)	(7,719,999)	(512,807,828)	(191,792,959)	(704,600,786)
73							
74 Federal Income Taxes + Other	(192,456,174)	(7,611,347)	(200,067,520)	(2,702,000)	(202,769,520)	(72,950,603)	(275,720,124)

(1) Type 1 adjustments involve normalization for out of period historic and unusual items that occur during the test period.

(2) Type 2 adjustments annualize changes that occurred during the test period.

(3) Type 3 adjustments are known and measurable items that will occur in a future period.

UTAH SUMMARY OF ADJUSTMENTS TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	55,500,942	55,500,942	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	15,517,110	-	-	15,517,110	-	-	-
5 Other Operating Revenues	(58,225,780)	3,636,765	(62,981,154)	1,118,608	-	-	-
6 Total Operating Revenues	12,792,271	59,137,707	(62,981,154)	16,635,718	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	45,838,725	-	284,050	45,554,674	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	1,654,564	-	284,983	-	-	-	1,369,581
12 Other Power Supply	53,172,493	-	(1,191,023)	54,363,516	-	-	-
13 Transmission	1,813,613	(334,860)	629,015	1,519,458	-	-	-
14 Distribution	4,312,649	-	4,312,649	-	-	-	-
15 Customer Accounting	656,837	-	656,837	-	-	-	-
16 Customer Service & Info	(73,713,075)	-	(73,713,075)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	2,553,362	-	1,094,581	-	-	1,571,000	(112,219)
19 Total O&M Expenses	36,289,168	(334,860)	(67,641,983)	101,437,649	-	1,571,000	1,257,362
20 Depreciation	16,853,098	-	-	-	15,044,221	-	1,808,877
21 Amortization	1,722,165	-	-	-	226,510	-	1,495,656
22 Taxes Other Than Income	5,527,990	-	-	-	-	5,527,990	-
23 Income Taxes: Federal	(83,263,950)	19,515,476	(3,280,834)	(28,303,758)	(6,758,586)	(12,254,529)	(52,181,720)
24 State	(10,739,793)	2,651,829	(445,811)	(3,846,011)	(918,380)	(1,090,792)	(7,090,629)
25 Deferred Income Taxes	68,463,559	693,575	6,740,076	(33,412)	1,881,570	1,951,773	57,229,977
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	41,810	(765,319)	-	-	-	-	807,129
28 Total Operating Expenses:	34,894,048	21,760,701	(64,628,551)	69,254,468	9,475,336	(4,294,559)	3,326,652
29							
30 Operating Rev For Return:	(22,101,776)	37,377,006	1,647,397	(52,618,750)	(9,475,336)	4,294,559	(3,326,652)
31							
32 Rate Base:							
33 Electric Plant In Service	669,921,021	-	112,320	-	-	-	669,808,701
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	2,465,200	-	-	(353,147)	-	-	2,818,348
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	11,084,247	-	-	-	-	-	11,084,247
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(906,793)	-	-	-	-	-	(906,793)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	(455,287)	-	-	-	-	-	(455,287)
44 Total Electric Plant:	682,108,388	-	112,320	(353,147)	-	-	682,349,216
45							
46 Deductions:							
47 Accum Prov For Deprec	(7,068,518)	-	1,089,535	-	(6,482,169)	-	(1,875,883)
48 Accum Prov For Amort	(1,844,225)	-	-	-	(113,255)	-	(1,730,970)
49 Accum Def Income Tax	11,256,738	986,963	602,739	92,815	(940,765)	36,240,012	(25,725,006)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(1,430,548)	-	-	-	-	-	(1,430,548)
52 Customer Service Deposits	(14,610,438)	-	-	-	-	-	(14,610,438)
53 Miscellaneous Deductions	(3,163,515)	(2,600,623)	-	250,937	-	-	(813,829)
54							
55 Total Deductions:	(16,880,506)	(1,613,661)	1,692,274	343,752	(7,536,209)	36,240,012	(45,986,673)
56							
57 Total Rate Base:	665,247,882	(1,613,661)	1,804,593	(9,395)	(7,536,209)	36,240,012	636,362,543
58							
59							
60 Estimated ROE impact	-2.502%	1.471%	0.059%	-2.063%	-0.350%	0.060%	-1.788%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(47,641,960)	60,237,886	4,660,829	(84,801,930)	(15,270,731)	(7,098,990)	(5,369,024)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	1,513,426	-	-	-	-	1,513,426	-
69 Interest	10,853,980	-	-	-	-	10,853,980	-
70 Schedule "M" Additions	5,396,880	99,411	(14,116,219)	(395,581)	-	-	19,809,269
72 Schedule "M" Deductions	177,386,970	1,926,955	384,230	(483,622)	4,957,894	-	170,621,503
73 Income Before Tax	(231,999,456)	58,410,332	(9,819,621)	(84,713,889)	(20,228,625)	(19,466,395)	(156,181,258)
74							
76 State Income Taxes	(10,739,793)	2,651,829	(445,811)	(3,846,011)	(918,380)	(1,090,792)	(7,090,629)
77 Taxable Income	(221,259,663)	55,758,503	(9,373,810)	(80,867,879)	(19,310,245)	(18,375,603)	(149,090,629)
78							
79 Federal Income Taxes	(83,263,950)	19,515,476	(3,280,834)	(28,303,758)	(6,758,586)	(12,254,529)	(52,181,720)

**Rocky Mountain Power  
UTAH  
Results of Operations - ROLLED-IN  
12 Months Ended DECEMBER 2010**

	(1) Total Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	1,598,375,001	177,215,020	1,775,590,020
3 Interdepartmental	-		
4 Special Sales	221,598,423		
5 Other Operating Revenues	100,223,665		
6 Total Operating Revenues	<u>1,920,197,088</u>		
7			
8 Operating Expenses:			
9 Steam Production	442,906,201		
10 Nuclear Production	-		
11 Hydro Production	18,593,363		
12 Other Power Supply	459,704,856		
13 Transmission	83,632,410		
14 Distribution	92,998,308		
15 Customer Accounting	38,056,207	444,788	38,500,995
16 Customer Service & Info	6,330,692		
17 Sales	-		
18 Administrative & General	58,387,323		
19			
20 Total O&M Expenses	<u>1,200,609,360</u>		
21			
22 Depreciation	219,337,627		
23 Amortization	20,364,021		
24 Taxes Other Than Income	51,884,519	-	51,884,519
25 Income Taxes - Federal	(272,821,920)	59,060,702	(213,761,218)
26 Income Taxes - State	(31,871,008)	8,025,369	(23,845,640)
27 Income Taxes - Def Net	382,692,252		
28 Investment Tax Credit Adj.	(1,541,346)		
29 Misc Revenue & Expense	(3,054,135)		
30			
31 Total Operating Expenses:	<u>1,565,599,370</u>	<u>67,530,859</u>	<u>1,633,130,229</u>
32			
33 Operating Rev For Return:	<u>354,597,718</u>	<u>109,684,161</u>	<u>464,281,878</u>
34			
35 Rate Base:			
36 Electric Plant In Service	9,306,714,676		
37 Plant Held for Future Use	7,122,370		
38 Misc Deferred Debits	35,180,140		
39 Elec Plant Acq Adj	24,728,698		
40 Nuclear Fuel	-		
41 Prepayments	19,722,712		
42 Fuel Stock	83,670,381		
43 Material & Supplies	75,331,847		
44 Working Capital	27,729,246		
45 Weatherization Loans	5,209,302		
46 Misc Rate Base	34,271		
47			
48 Total Electric Plant:	<u>9,585,443,643</u>	-	<u>9,585,443,643</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(2,661,797,732)		
52 Accum Prov For Amort	(185,729,739)		
53 Accum Def Income Tax	(1,118,381,254)		
54 Unamortized ITC	(141,519)		
55 Customer Adv For Const	(8,098,225)		
56 Customer Service Deposits	(14,610,438)		
57 Misc Rate Base Deductions	(23,972,311)		
58			
59 Total Rate Base Deductions	<u>(4,012,731,217)</u>	-	<u>(4,012,731,217)</u>
60			
61 Total Rate Base:	<u>5,572,712,426</u>	-	<u>5,572,712,426</u>
62			
63 Return on Rate Base	6.363%		8.331%
64			
65 Return on Equity	6.815%		10.600%
66			
67 TAX CALCULATION:			
68 Operating Revenue	431,055,696	176,770,231	607,825,928
69 Other Deductions			
70 Interest (AFUDC)	(32,684,690)		(32,684,690)
71 Interest	156,207,512	-	156,207,512
72 Schedule "M" Additions	347,127,704	-	347,127,704
73 Schedule "M" Deductions	1,382,851,771	-	1,382,851,771
74 Income Before Tax	<u>(728,191,193)</u>	<u>176,770,231</u>	<u>(551,420,961)</u>
75			
76 State Income Taxes	(31,871,008)	8,025,369	(23,845,640)
77 Taxable Income	<u>(696,320,184)</u>	<u>168,744,863</u>	<u>(527,575,321)</u>
78			
79 Federal Income Taxes + Other	<u>(272,821,920)</u>	<u>59,060,702</u>	<u>(213,761,218)</u>



**Rocky Mountain Power  
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	DECEMBER 2010
FILE:	JAM Dec 2010 Results UT
PREPARED BY:	Revenue Requirement Department
DATE:	4/13/2011
TIME:	1:20:19 PM
TYPE OF RATE BASE:	Beginning/Ending
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	37.951%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.70%	5.88%	2.803%
PREFERRED	0.30%	5.42%	0.016%
COMMON	52.00%	10.60%	5.512%
	<u>100.00%</u>		<u>8.331%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2009 to 12/31/2010.

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
			TOTAL	UTAH	TOTAL	UTAH
1	Operating Revenues					
2	General Business Revenues	2.3	3,574,583,105	1,542,874,059	3,647,284,047	1,598,375,001
3	Interdepartmental	2.3	0	0	0	0
4	Special Sales	2.3	501,563,210	206,081,313	538,633,955	221,598,423
5	Other Operating Revenues	2.4	326,069,070	158,448,527	206,180,013	100,222,747
6	Total Operating Revenues	2.4	4,402,215,385	1,907,403,899	4,392,098,014	1,920,196,170
7						
8	Operating Expenses:					
9	Steam Production	2.5	957,497,818	396,491,943	1,069,675,293	442,330,668
10	Nuclear Production	2.6	0	0	0	0
11	Hydro Production	2.7	40,481,667	16,938,800	44,435,872	18,593,363
12	Other Power Supply	2.9	922,755,661	416,210,656	1,076,924,319	469,383,149
13	Transmission	2.10	195,628,269	81,818,797	199,950,226	83,632,410
14	Distribution	2.12	208,550,302	88,685,659	215,004,792	92,998,308
15	Customer Accounting	2.12	92,750,645	37,399,370	94,583,231	38,056,207
16	Customer Service & Infor	2.13	128,944,905	80,043,766	18,268,013	6,330,692
17	Sales	2.13	0	0	0	0
18	Administrative & General	2.14	146,076,485	55,804,386	149,074,035	58,357,748
19						
20	Total O & M Expenses	2.14	2,692,685,751	1,173,393,376	2,867,915,780	1,209,682,545
21						
22	Depreciation	2.16	491,643,870	202,412,107	531,785,759	219,265,204
23	Amortization	2.17	44,975,946	18,637,858	49,087,603	20,360,023
24	Taxes Other Than Income	2.17	136,512,728	46,328,424	149,718,288	51,856,414
25	Income Taxes - Federal	2.20	(483,840,860)	(192,456,174)	(717,880,808)	(275,720,124)
26	Income Taxes - State	2.20	(55,265,922)	(21,801,911)	(85,695,331)	(32,541,704)
27	Income Taxes - Def Net	2.19	761,444,172	314,254,869	917,419,913	382,718,428
28	Investment Tax Credit Adj.	2.17	(1,874,204)	(1,541,346)	(1,874,204)	(1,541,346)
29	Misc Revenue & Expense	2.4	(5,388,606)	(3,095,945)	(6,437,745)	(3,054,135)
30						
31	Total Operating Expenses	2.20	3,580,892,876	1,536,131,258	3,704,039,255	1,571,025,306
32						
33	Operating Revenue for Return		821,322,508	371,272,641	688,058,758	349,170,864
34						
35	Rate Base:					
36	Electric Plant in Service	2.30	20,620,782,546	8,832,081,841	22,216,115,708	9,302,002,861
37	Plant Held for Future Use	2.31	15,676,349	7,122,370	15,676,349	7,122,370
38	Misc Deferred Debits	2.33	168,946,986	32,713,131	174,903,926	35,178,331
39	Elec Plant Acq Adj	2.31	59,098,575	24,728,698	59,098,575	24,728,698
40	Nuclear Fuel	2.31	0	0	0	0
41	Prepayments	2.32	45,764,560	19,715,672	45,764,560	19,715,672
42	Fuel Stock	2.32	176,086,786	72,529,981	202,941,042	83,614,229
43	Material & Supplies	2.32	182,003,590	75,247,677	182,003,590	75,247,677
44	Working Capital	2.33	64,523,924	28,710,031	63,466,665	27,803,238
45	Weatherization Loans	2.31	22,988,919	5,209,303	22,988,919	5,209,303
46	Miscellaneous Rate Base	2.34	972,369	489,558	(118,399)	34,271
47						
48	Total Electric Plant		21,356,844,604	8,898,548,262	22,982,840,935	9,580,656,650
49						
50	Rate Base Deductions:					
51	Accum Prov For Depr	2.38	(6,734,752,630)	(2,653,280,847)	(6,753,096,660)	(2,660,349,365)
52	Accum Prov For Amort	2.39	(441,601,897)	(183,823,759)	(446,009,369)	(185,667,984)
53	Accum Def Income Taxes	2.35	(2,658,888,703)	(1,129,658,216)	(2,643,544,730)	(1,118,401,479)
54	Unamortized ITC	2.35	(6,481,996)	(141,519)	(6,481,996)	(141,519)
55	Customer Adv for Const	2.34	(19,719,810)	(6,667,677)	(19,719,810)	(8,098,225)
56	Customer Service Deposits	2.34	0	0	(14,610,438)	(14,610,438)
57	Misc. Rate Base Deductions	2.34	(97,149,914)	(20,801,076)	(104,793,156)	(23,964,591)
58						
59	Total Rate Base Deductions		(9,958,594,950)	(3,994,373,094)	(9,988,256,159)	(4,011,233,600)
60						
61	Total Rate Base		11,398,249,654	4,904,175,168	12,994,584,775	5,569,423,050
62						
63	Return on Rate Base		7.206%	7.571%	5.295%	6.269%
64						
65	Return on Equity		8.435%	9.137%	4.761%	6.635%
66	Net Power Costs		1,125,770,120	464,890,646	1,334,377,516	550,338,882
67	100 Basis Points in Equity:					
68	Revenue Requirement Impact		95,522,729	41,099,310	108,900,773	46,674,402
69	Rate Base Decrease		(767,192,316)	(315,203,966)	(1,162,033,426)	(426,560,349)





Beginning/Ending						UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC	ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
	215	500	Operation Supervision & Engineering						
	216		P	SG		18,301,279	7,657,829	20,832,082	8,716,797
	217		P	SSGCH		1,805,751	739,731	1,805,637	739,684
	218				B2	20,107,030	8,397,560	22,637,719	9,456,481
	219								
	220	501	Fuel Related-Non NPC						
	221		P	SE		15,015,379	6,190,677	15,009,604	6,188,296
	222		P	SE		-	-	-	-
	223		P	SE		-	-	-	-
	224		P	SSECT		-	-	-	-
	225		P	SSECH		3,378,234	1,371,951	3,378,234	1,371,951
	226				B2	18,393,613	7,562,628	18,387,838	7,560,247
	227								
	228	501NPC	Fuel Related-NPC						
	229		P	S		(914,987)	-	-	-
	230		P	SE		581,140,995	239,598,103	687,595,443	283,488,112
	231		P	SE		-	-	-	-
	232		P	SSECT		-	-	-	-
	233		P	SSECH		48,110,124	19,538,236	52,548,914	21,340,894
	234				B2	628,336,133	259,136,339	740,144,356	304,829,006
	235								
	236		Total Fuel Related			646,729,745	266,698,967	758,532,194	312,389,253
	237								
	238	502	Steam Expenses						
	239		P	SG		31,477,336	13,171,105	31,477,336	13,171,105
	240		P	SSGCH		6,994,684	2,865,391	6,994,684	2,865,391
	241				B2	38,472,021	16,036,496	38,472,021	16,036,496
	242								
	243	503	Steam From Other Sources-Non-NPC						
	244		P	SE		-	-	-	-
	245				B2	-	-	-	-
	246								
	247	503NPC	Steam From Other Sources-NPC						
	248		P	SE		3,655,727	1,507,217	3,321,028	1,369,224
	249				B2	3,655,727	1,507,217	3,321,028	1,369,224
	250								
	251	505	Electric Expenses						
	252		P	SG		3,085,158	1,290,927	3,085,158	1,290,927
	253		P	SSGCH		1,199,979	491,575	1,199,979	491,575
	254				B2	4,285,137	1,782,501	4,285,137	1,782,501
	255								
	256	506	Misc. Steam Expense						
	257		P	SG		46,109,239	19,293,553	46,324,018	19,383,423
	258		P	SE		-	-	-	-
	259		P	SSGCH		1,933,634	792,118	1,933,634	792,118
	260				B2	48,042,874	20,085,671	48,257,653	20,175,541
	261								
	262	507	Rents						
	263		P	SG		338,245	141,532	338,245	141,532
	264		P	SSGCH		440	180	440	180
	265				B2	338,685	141,713	338,685	141,713
	266								
	267	510	Maint Supervision & Engineering						
	268		P	SG		4,580,349	1,916,562	(1,905,127)	(797,165)
	269		P	SSGCH		1,881,910	770,929	1,881,910	770,929
	270				B2	6,462,259	2,687,491	(23,218)	(26,236)
	271								
	272								
	273								
	274	511	Maintenance of Structures						
	275		P	SG		25,069,456	10,489,847	25,069,456	10,489,847
	276		P	SSGCH		411,499	168,572	411,499	168,572
	277				B2	25,480,955	10,658,419	25,480,955	10,658,419
	278								
	279	512	Maintenance of Boiler Plant						
	280		P	SG		105,721,429	44,237,164	108,970,429	45,596,647
	281		P	SSGCH		7,201,452	2,950,093	8,402,185	3,441,977
	282				B2	112,922,881	47,187,257	117,372,614	49,038,624
	283								
	284	513	Maintenance of Electric Plant						
	285		P	SG		38,150,749	15,963,471	38,150,749	15,963,471
	286		P	SSGCH		783,588	320,999	783,588	320,999
	287				B2	38,934,338	16,284,470	38,934,338	16,284,470
	288								
	289	514	Maintenance of Misc. Steam Plant						
	290		P	SG		9,254,784	3,872,492	9,254,784	3,872,492
	291		P	SSGCH		2,811,384	1,151,691	2,811,384	1,151,691
	292				B2	12,066,167	5,024,182	12,066,167	5,024,182
	293								
	294		Total Steam Power Generation		B2	957,497,818	396,491,943	1,069,675,293	442,330,668



REVISED PROTOCOL

Beginning/Ending						UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
358	537	Hydraulic Expenses							
359		P	DGP		-	-	-	-	
360		P	SG		3,246,477	1,358,428	6,575,702	2,751,480	
361		P	SG		203,031	84,955	203,031	84,955	
362									
363				B2	3,449,509	1,443,383	6,778,734	2,836,435	
364									
365	538	Electric Expenses							
366		P	DGP		-	-	-	-	
367		P	SG		-	-	-	-	
368		P	SG		-	-	-	-	
369									
370				B2	-	-	-	-	
371									
372	539	Misc. Hydro Expenses							
373		P	DGP		-	-	-	-	
374		P	SG		17,855,445	7,471,279	17,813,462	7,453,712	
375		P	SG		7,340,718	3,071,587	7,340,718	3,071,587	
376									
377									
378				B2	25,196,163	10,542,865	25,154,180	10,525,299	
379									
380	540	Rents (Hydro Generation)							
381		P	DGP		-	-	-	-	
382		P	SG		116,623	48,799	116,623	48,799	
383		P	SG		775	324	775	324	
384									
385				B2	117,398	49,123	117,398	49,123	
386									
387	541	Maint Supervision & Engineering							
388		P	DGP		-	-	-	-	
389		P	SG		469	196	469	196	
390		P	SG		-	-	-	-	
391									
392				B2	469	196	469	196	
393									
394	542	Maintenance of Structures							
395		P	DGP		-	-	-	-	
396		P	SG		1,317,460	551,267	1,316,773	550,979	
397		P	SG		112,932	47,254	112,932	47,254	
398									
399				B2	1,430,392	598,521	1,429,705	598,233	
400									
401									
402									
403									
404	543	Maintenance of Dams & Waterways							
405		P	DGP		-	-	-	-	
406		P	SG		1,331,256	557,039	1,331,007	556,935	
407		P	SG		628,444	262,961	628,444	262,961	
408									
409				B2	1,959,700	820,000	1,959,451	819,896	
410									
411	544	Maintenance of Electric Plant							
412		P	DGP		-	-	-	-	
413		P	SG		1,249,523	522,839	1,249,523	522,839	
414		P	SG		385,648	161,367	385,648	161,367	
415									
416				B2	1,635,171	684,207	1,635,171	684,207	
417									
418	545	Maintenance of Misc. Hydro Plant							
419		P	DGP		-	-	-	-	
420		P	SG		1,841,743	770,643	1,908,900	798,744	
421		P	SG		813,048	340,205	850,072	355,697	
422									
423				B2	2,654,790	1,110,848	2,758,972	1,154,440	
424									
425		<b>Total Hydraulic Power Generation</b>		<b>B2</b>	<b>40,481,667</b>	<b>16,938,800</b>	<b>44,435,872</b>	<b>18,593,363</b>	













Beginning/Ending						UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
849	923	Outside Services							
850		PTD	S		8,195	-	8,195	-	
851		CUST	CN		-	-	-	-	
852		PTD	SO		9,396,107	3,933,312	10,676,271	4,469,202	
853				B2	9,404,302	3,933,312	10,684,466	4,469,202	
854									
855	924	Property Insurance							
856		PTD	S		-	-	934,215	934,215	
857		P	SG		-	-	1,724,185	721,453	
858		PTD	SO		23,341,430	9,770,974	13,479,802	5,642,790	
859				B2	23,341,430	9,770,974	16,138,202	7,298,458	
860									
861	925	Injuries & Damages							
862		PTD	SO		8,492,514	3,555,058	7,629,775	3,193,906	
863				B2	8,492,514	3,555,058	7,629,775	3,193,906	
864									
865	926	Employee Pensions & Benefits							
866		LABOR	S		-	-	-	-	
867		CUST	CN		-	-	-	-	
868		LABOR	SO		-	-	-	-	
869				B2	-	-	-	-	
870									
871	927	Franchise Requirements							
872		DMSC	S		-	-	-	-	
873		DMSC	SO		-	-	-	-	
874				B2	-	-	-	-	
875									
876	928	Regulatory Commission Expense							
877		DMSC	S		13,874,697	4,996,941	13,874,697	4,996,941	
878		CUST	CN		-	-	-	-	
879		DMSC	SO		1,538,229	643,919	1,538,229	643,919	
880		FERC	SG		2,513,914	1,051,901	2,513,914	1,051,901	
881				B2	17,926,840	6,692,761	17,926,840	6,692,761	
882									
883	929	Duplicate Charges							
884		LABOR	S		-	-	-	-	
885		LABOR	SO		(6,130,868)	(2,566,447)	(6,130,868)	(2,566,447)	
886				B2	(6,130,868)	(2,566,447)	(6,130,868)	(2,566,447)	
887									
888	930	Misc General Expenses							
889		PTD	S		2,718,026	298,972	3,976,454	1,609,200	
890		CUST	CN		1,601	773	1,601	773	
891		P	SG		-	-	-	-	
892		LABOR	SO		13,592,405	5,689,927	13,566,405	5,679,043	
893				B2	16,312,031	5,989,671	17,544,459	7,289,016	
894									
895	931	Rents							
896		PTD	S		993,159	1,541	993,159	1,541	
897		PTD	SO		5,344,545	2,237,284	5,343,962	2,237,040	
898				B2	6,337,703	2,238,825	6,337,121	2,238,581	
899									
900	935	Maintenance of General Plant							
901		G	S		22,861	-	23,517	-	
902		CUST	CN		-	-	-	-	
903		G	SO		22,312,089	9,340,081	22,395,309	9,374,918	
904				B2	22,334,950	9,340,081	22,418,826	9,374,918	
905									
906		<b>Total Administrative &amp; General Expense</b>		<b>B2</b>	<b>146,076,485</b>	<b>55,804,386</b>	<b>149,074,035</b>	<b>58,357,748</b>	
907									
908		Summary of A&G Expense by Factor							
909		S			13,123,095	149,012	15,395,515	2,399,136	
910		SO			130,437,875	54,602,700	129,438,820	54,184,485	
911		SG			2,513,914	1,051,901	4,238,099	1,773,354	
912		CN			1,601	773	1,601	773	
913		Total A&G Expense by Factor			146,076,485	55,804,386	149,074,035	58,357,748	
914									
915		<b>Total O&amp;M Expense</b>		<b>B2</b>	<b>2,692,685,751</b>	<b>1,173,393,376</b>	<b>2,867,915,780</b>	<b>1,209,682,545</b>	











Beginning/Ending					UNADJUSTED RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1237	SCHMDF	Deductions - Flow Through							
1238		SCHMDF	S		-	-	-	-	
1239		SCHMDF	DGP		-	-	-	-	
1240		SCHMDF	DGU		-	-	-	-	
1241				B6	-	-	-	-	
1242	SCHMDP	Deductions - Permanent							
1243		SCHMDP	S		-	-	-	-	
1244		P	SE		676,074	278,738	676,074	278,738	
1245		PTD	SNP		381,063	164,251	381,063	164,251	
1246		SCHMDP	IBT		-	-	-	-	
1247		P	SG		-	-	-	-	
1248		SCHMDP-SO	SO		24,434,943	10,228,731	11,197,833	4,687,534	
1249				B6	25,492,081	10,671,719	12,254,971	5,130,522	
1250									
1251	SCHMDT	Deductions - Temporary							
1252		GP	S		73,478,450	210,493	97,850,408	17,467,160	
1253		DPW	BADDEBT		-	-	-	-	
1254		SCHMDT-SNP	SNP		118,429,747	51,046,998	118,429,747	51,046,998	
1255		SCHMDT	CN		48,156	23,245	48,156	23,245	
1256		SCHMDT	SSGCH		82,539	33,812	82,539	33,812	
1257		CUST	DGP		-	-	-	-	
1258		P	SE		48,077,661	19,821,896	59,441,080	24,506,910	
1259		SCHMDT-SG	SG		112,078,393	46,897,117	496,926,082	207,929,468	
1260		SCHMDT-GPS	GPS		65,094,701	27,249,344	65,094,701	27,249,344	
1261		SCHMDT-SO	SO		23,344,458	9,772,242	23,234,894	9,726,377	
1262		TAXDEPR	TAXDEPR		2,462,905,267	1,039,686,179	2,462,905,267	1,039,686,179	
1263		DPW	SNPD		-	-	-	-	
1264				B6	2,903,539,372	1,194,741,325	3,324,012,874	1,377,669,492	
1265									
1266	TOTAL SCHEDULE - M DEDUCTIONS				B6	2,929,031,454	1,205,413,045	3,336,267,845	1,382,800,015
1267									
1268	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(2,062,732,978)	(863,789,855)	(2,458,565,027)	(1,035,779,945)
1269									
1270									
1271									
1272	40911	State Income Taxes							
1273		IBT	IBT		(54,968,873)	(21,677,617)	(84,903,535)	(32,210,392)	
1274		IBT	SE		-	-	-	-	
1275		PTC	SG		(297,049)	(124,295)	(791,796)	(331,312)	
1276		IBT	IBT		-	-	-	-	
1277	Total State Tax Expense					(55,265,922)	(21,801,911)	(85,695,331)	(32,541,704)
1278									
1279									
1280	Calculation of Taxable Income:								
1281		Operating Revenues			4,402,215,385	1,907,403,899	4,392,098,014	1,920,196,170	
1282		Operating Deductions:							
1283		O & M Expenses			2,692,685,751	1,173,393,376	2,867,915,780	1,209,682,545	
1284		Depreciation Expense			491,643,870	202,412,107	531,785,759	219,265,204	
1285		Amortization Expense			44,975,946	18,637,858	49,087,603	20,360,023	
1286		Taxes Other Than Income			136,512,728	46,328,424	149,718,288	51,856,414	
1287		Interest & Dividends (AFUDC-Equity)			(79,298,238)	(34,180,070)	(75,787,069)	(32,666,644)	
1288		Misc Revenue & Expense			(5,388,606)	(3,095,945)	(6,437,745)	(3,054,135)	
1289		Total Operating Deductions			3,281,131,452	1,403,495,750	3,516,282,616	1,465,443,407	
1290		Other Deductions:							
1291		Interest Deductions			337,008,309	145,261,329	355,261,493	156,115,308	
1292		Interest on PCRBS			-	-	-	-	
1293		Schedule M Adjustments			(2,062,732,978)	(863,789,855)	(2,458,565,027)	(1,035,779,945)	
1294									
1295		Income Before State Taxes			(1,278,657,354)	(505,143,035)	(1,938,011,123)	(737,142,491)	
1296									
1297		State Income Taxes			(55,265,922)	(21,801,911)	(85,695,331)	(32,541,704)	
1298									
1299	Total Taxable Income					(1,223,391,432)	(483,341,124)	(1,852,315,792)	(704,600,786)
1300									
1301	Tax Rate					35.0%	35.0%	35.0%	35.0%
1302									
1303	Federal Income Tax - Calculated					(428,187,001)	(169,169,393)	(648,310,527)	(246,610,275)
1304									
1305	Adjustments to Calculated Tax:								
1306	40910	PMI	P	SE	(88,878)	(36,643)	(88,878)	(36,643)	
1307	40910	PTC	P	SG	(55,535,369)	(23,237,741)	(69,451,791)	(29,060,809)	
1308	40910		P	S	-	-	-	-	
1309	40910		P	SO	(29,612)	(12,396)	(29,612)	(12,396)	
1310	Federal Income Tax Expense					(483,840,860)	(192,456,174)	(717,880,808)	(275,720,124)
1311									
1312	Total Operating Expenses					3,580,892,876	1,536,131,258	3,703,866,094	1,571,025,306

REVISED PROTOCOL

Beginning/Ending						UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC	ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1313	310	Land and Land Rights							
1314		P		SG		2,328,873	974,473	2,328,873	974,473
1315		P		SG		34,798,446	14,560,762	34,798,446	14,560,762
1316		P		SG		56,303,435	23,559,124	56,303,435	23,559,124
1317		P		S		-	-	-	-
1318		P		SSGCH		2,458,499	1,007,130	2,458,499	1,007,130
1319					B8	95,889,252	40,101,490	95,889,252	40,101,490
1320									
1321	311	Structures and Improvements							
1322		P		SG		233,902,240	97,872,038	233,902,240	97,872,038
1323		P		SG		325,026,811	136,001,418	325,026,811	136,001,418
1324		P		SG		262,904,787	110,007,614	262,904,787	110,007,614
1325		P		SSGCH		58,043,139	23,777,522	58,043,139	23,777,522
1326					B8	879,876,976	367,658,591	879,876,976	367,658,591
1327									
1328	312	Boiler Plant Equipment							
1329		P		SG		681,994,086	285,367,729	681,994,086	285,367,729
1330		P		SG		650,607,608	272,234,641	650,607,608	272,234,641
1331		P		SG		1,663,739,250	696,160,716	2,212,448,520	925,757,895
1332		P		SSGCH		325,099,649	133,177,910	325,099,649	133,177,910
1333					B8	3,321,440,592	1,386,940,996	3,870,149,863	1,616,538,175
1334									
1335	314	Turbogenerator Units							
1336		P		SG		136,440,001	57,090,778	136,440,001	57,090,778
1337		P		SG		143,208,544	59,922,949	143,208,544	59,922,949
1338		P		SG		521,269,191	218,115,389	521,269,191	218,115,389
1339		P		SSGCH		63,735,695	26,109,492	63,735,695	26,109,492
1340					B8	864,653,431	361,238,608	864,653,431	361,238,608
1341									
1342	315	Accessory Electric Equipment							
1343		P		SG		87,378,019	36,561,705	87,378,019	36,561,705
1344		P		SG		138,474,516	57,942,083	138,474,516	57,942,083
1345		P		SG		99,066,046	41,452,342	99,066,046	41,452,342
1346		P		SSGCH		66,498,366	27,241,227	66,498,366	27,241,227
1347					B8	391,416,947	163,197,358	391,416,947	163,197,358
1348									
1349									
1350									
1351	316	Misc Power Plant Equipment							
1352		P		SG		4,751,256	1,988,075	4,751,256	1,988,075
1353		P		SG		5,165,141	2,161,257	5,165,141	2,161,257
1354		P		SG		17,251,577	7,218,601	17,251,577	7,218,601
1355		P		SSGCH		4,038,789	1,654,500	4,038,789	1,654,500
1356					B8	31,206,763	13,022,433	31,206,763	13,022,433
1357									
1358	317	Steam Plant ARO							
1359		P		S		-	-	-	-
1360					B8	-	-	-	-
1361									
1362	SP	Unclassified Steam Plant - Account 300							
1363		P		SG		2,069,384	865,895	2,069,384	865,895
1364					B8	2,069,384	865,895	2,069,384	865,895
1365									
1366									
1367		<b>Total Steam Production Plant</b>			<b>B8</b>	<b>5,586,553,345</b>	<b>2,333,025,372</b>	<b>6,135,262,616</b>	<b>2,562,622,551</b>
1368									
1369									
1370		Summary of Steam Production Plant by Factor							
1371		S				-	-	-	-
1372		DGP				-	-	-	-
1373		DGU				-	-	-	-
1374		SG				5,066,679,210	2,120,057,590	5,615,388,481	2,349,654,769
1375		SSGCH				519,874,135	212,967,782	519,874,135	212,967,782
1376		Total Steam Production Plant by Factor				5,586,553,345	2,333,025,372	6,135,262,616	2,562,622,551
1377	320	Land and Land Rights							
1378		P		SG		-	-	-	-
1379		P		SG		-	-	-	-
1380					B8	-	-	-	-
1381									
1382	321	Structures and Improvements							
1383		P		SG		-	-	-	-
1384		P		SG		-	-	-	-
1385					B8	-	-	-	-



ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
1459								
1460								
1461	335	Misc. Power Plant Equipment						
1462		P	SG		1,196,186	500,522	1,196,186	500,522
1463		P	SG		174,090	72,845	174,090	72,845
1464		P	SG		994,300	416,047	994,300	416,047
1465		P	SG		11,353	4,750	11,353	4,750
1466				B8	2,375,930	994,164	2,375,930	994,164
1467								
1468	336	Roads, Railroads & Bridges						
1469		P	SG		4,634,294	1,939,134	4,634,294	1,939,134
1470		P	SG		825,885	345,576	825,885	345,576
1471		P	SG		10,000,266	4,184,425	10,000,266	4,184,425
1472		P	SG		675,541	282,667	675,541	282,667
1473				B8	16,135,985	6,751,802	16,135,985	6,751,802
1474								
1475	337	Hydro Plant ARO						
1476		P	S		-	-	-	-
1477				B8	-	-	-	-
1478								
1479	HP	Unclassified Hydro Plant - Acct 300						
1480		P	S		-	-	-	-
1481		P	SG		-	-	-	-
1482		P	SG		-	-	-	-
1483		P	SG		-	-	-	-
1484				B8	-	-	-	-
1485								
1486		<b>Total Hydraulic Production Plant</b>		B8	<b>642,390,307</b>	<b>268,796,265</b>	<b>669,363,230</b>	<b>280,082,582</b>
1487								
1488		Summary of Hydraulic Plant by Factor						
1489		S			-	-	-	-
1490		SG			642,390,307	268,796,265	669,363,230	280,082,582
1491		DGP			-	-	-	-
1492		DGU			-	-	-	-
1493		<b>Total Hydraulic Plant by Factor</b>			<b>642,390,307</b>	<b>268,796,265</b>	<b>669,363,230</b>	<b>280,082,582</b>
1494								
1495	340	Land and Land Rights						
1496		P	SG		23,516,708	9,840,129	23,516,708	9,840,129
1497		Wind P	SG		2,697,302	1,128,636	2,697,302	1,128,636
1498		P	SSGCT		-	-	-	-
1499				B8	26,214,010	10,968,764	26,214,010	10,968,764
1500								
1501	341	Structures and Improvements						
1502		P	SG		107,771,675	45,095,051	107,771,675	45,095,051
1503		P	SG		163,512	68,418	163,512	68,418
1504		Wind P	SG		43,534,460	18,216,184	43,534,460	18,216,184
1505		P	SSGCT		4,241,952	1,776,436	4,241,952	1,776,436
1506				B8	155,711,599	65,156,090	155,711,599	65,156,090
1507								
1508	342	Fuel Holders, Producers & Accessories						
1509		P	SG		8,406,209	3,517,422	8,406,209	3,517,422
1510		P	SG		121,339	50,772	121,339	50,772
1511		P	SSGCT		2,284,126	956,542	2,284,126	956,542
1512				B8	10,811,674	4,524,736	10,811,674	4,524,736
1513								
1514	343	Prime Movers						
1515		P	S		-	-	-	-
1516		P	SG		754,453	315,687	754,453	315,687
1517		P	SG		656,568,588	274,728,902	662,954,908	277,401,139
1518		Wind P	SG		1,684,777,610	704,963,826	1,803,679,912	754,716,280
1519		P	SSGCT		52,696,780	22,068,255	52,696,780	22,068,255
1520				B8	2,394,797,431	1,002,076,670	2,520,086,052	1,054,501,361
1521								
1522	344	Generators						
1523		P	S		-	-	-	-
1524		Wind P	SG		47,656,030	19,940,779	47,656,030	19,940,779
1525		P	SG		283,652,134	118,688,955	283,652,134	118,688,955
1526		P	SSGCT		15,873,643	6,647,533	15,873,643	6,647,533
1527				B8	347,181,808	145,277,267	347,181,808	145,277,267





REVISED PROTOCOL									
Beginning/Ending									
FERC	ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
						TOTAL	UTAH	TOTAL	UTAH
1661	366	Underground Conduit							
1662		DPW		S		295,737,543	159,850,760	295,737,543	159,850,760
1663					B8	295,737,543	159,850,760	295,737,543	159,850,760
1664									
1665									
1666									
1667									
1668	367	Underground Conductors							
1669		DPW		S		707,001,336	448,218,995	707,001,336	448,218,995
1670					B8	707,001,336	448,218,995	707,001,336	448,218,995
1671									
1672	368	Line Transformers							
1673		DPW		S		1,074,384,015	399,123,260	1,074,384,015	399,123,260
1674					B8	1,074,384,015	399,123,260	1,074,384,015	399,123,260
1675									
1676	369	Services							
1677		DPW		S		570,770,426	210,397,760	570,770,426	210,397,760
1678					B8	570,770,426	210,397,760	570,770,426	210,397,760
1679									
1680	370	Meters							
1681		DPW		S		183,403,394	76,429,054	183,465,739	76,491,400
1682					B8	183,403,394	76,429,054	183,465,739	76,491,400
1683									
1684	371	Installations on Customers' Premises							
1685		DPW		S		8,805,098	4,471,625	8,805,098	4,471,625
1686					B8	8,805,098	4,471,625	8,805,098	4,471,625
1687									
1688	372	Leased Property							
1689		DPW		S		-	-	-	-
1690					B8	-	-	-	-
1691									
1692	373	Street Lights							
1693		DPW		S		61,840,622	25,377,848	61,840,622	25,377,848
1694					B8	61,840,622	25,377,848	61,840,622	25,377,848
1695									
1696	DP	Unclassified Dist Plant - Acct 300							
1697		DPW		S		16,153,284	4,188,267	16,153,284	4,188,267
1698					B8	16,153,284	4,188,267	16,153,284	4,188,267
1699									
1700	DSO	Unclassified Dist Sub Plant - Acct 300							
1701		DPW		S		-	-	-	-
1702					B8	-	-	-	-
1703									
1704									
1705		<b>Total Distribution Plant</b>			<b>B8</b>	<b>5,405,999,880</b>	<b>2,295,388,755</b>	<b>5,445,836,537</b>	<b>2,315,780,367</b>
1706									
1707		Summary of Distribution Plant by Factor							
1708		S				5,405,999,880	2,295,388,755	5,445,836,537	2,315,780,367
1709									
1710		<b>Total Distribution Plant by Factor</b>				<b>5,405,999,880</b>	<b>2,295,388,755</b>	<b>5,445,836,537</b>	<b>2,315,780,367</b>

REVISED PROTOCOL

Beginning/Ending						UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC	BUS			Ref	TOTAL	UTAH	TOTAL	UTAH	
ACCT	DESCRIP	FUNC	FACTOR						
1711	389	Land and Land Rights							
1712		G-SITUS	S		9,472,275	4,018,302	9,472,275	4,018,302	
1713		CUST	CN		1,128,506	544,725	1,128,506	544,725	
1714		PT	SG		332	139	332	139	
1715		G-SG	SG		1,228	514	1,228	514	
1716		PTD	SO		5,598,055	2,343,406	5,598,055	2,343,406	
1717				B8	16,200,395	6,907,086	16,200,395	6,907,086	
1718									
1719	390	Structures and Improvements							
1720		G-SITUS	S		112,229,630	37,029,669	112,229,630	37,029,669	
1721		PT	SG		357,227	149,475	357,227	149,475	
1722		PT	SG		1,646,068	688,767	1,646,068	688,767	
1723		CUST	CN		12,316,289	5,945,023	12,316,289	5,945,023	
1724		G-SG	SG		3,891,682	1,628,402	3,891,682	1,628,402	
1725		PTD	SO		103,065,180	43,144,195	103,065,180	43,144,195	
1726				B8	233,506,076	88,585,531	233,506,076	88,585,531	
1727									
1728	391	Office Furniture & Equipment							
1729		G-SITUS	S		11,889,935	2,934,186	11,939,909	2,984,160	
1730		PT	SG		1,046	438	1,046	438	
1731		PT	SG		5,295	2,216	5,295	2,216	
1732		CUST	CN		8,596,361	4,149,429	8,596,361	4,149,429	
1733		G-SG	SG		4,789,214	2,003,957	4,789,214	2,003,957	
1734		P	SE		88,994	36,691	88,994	36,691	
1735		PTD	SO		53,787,604	22,516,071	53,787,604	22,516,071	
1736		G-SG	SSGCH		74,351	30,458	74,351	30,458	
1737		G-SG	SSGCT		-	-	-	-	
1738				B8	79,232,800	31,673,446	79,282,775	31,723,420	
1739									
1740	392	Transportation Equipment							
1741		G-SITUS	S		72,904,273	31,385,167	72,904,273	31,385,167	
1742		PTD	SO		7,746,475	3,242,758	7,746,475	3,242,758	
1743		G-SG	SG		17,058,363	7,137,755	17,058,363	7,137,755	
1744		CUST	CN		-	-	-	-	
1745		PT	SG		813,205	340,271	813,205	340,271	
1746		P	SE		404,148	166,626	404,148	166,626	
1747		PT	SG		120,286	50,331	120,286	50,331	
1748		G-SG	SSGCH		359,081	147,099	359,081	147,099	
1749		PT	SSGCT		44,655	18,701	44,655	18,701	
1750				B8	99,450,486	42,488,706	99,450,486	42,488,706	
1751									
1752	393	Stores Equipment							
1753		G-SITUS	S		8,805,073	3,655,219	8,805,073	3,655,219	
1754		PT	SG		108,431	45,371	108,431	45,371	
1755		PT	SG		360,063	150,662	360,063	150,662	
1756		PTD	SO		405,775	169,862	405,775	169,862	
1757		G-SG	SG		4,089,940	1,711,359	4,089,940	1,711,359	
1758		PT	SSGCT		53,971	22,602	53,971	22,602	
1759				B8	13,823,252	5,755,074	13,823,252	5,755,074	





REVISED PROTOCOL

Beginning/Ending						UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC	BUS			Ref	TOTAL	UTAH	TOTAL	UTAH	
ACCT	DESCRIP	FUNC	FACTOR						
1890	303	Miscellaneous Intangible Plant							
1891		I-SITUS	S		6,780,013	2,827,096	6,780,013	2,827,096	
1892		I-SG	SG		101,931,147	42,651,191	115,937,576	48,511,920	
1893		PTD	SO		367,015,998	153,636,853	367,015,998	153,636,853	
1894		P	SE		3,447,308	1,421,287	3,447,308	1,421,287	
1895		CUST	CN		119,658,870	57,758,857	119,658,870	57,758,857	
1896		P	SG		-	-	-	-	
1897		P	SSGCT		-	-	-	-	
1898				B8	598,833,336	258,295,284	612,839,765	264,156,013	
1899	303	Less Non-Utility Plant							
1900		I-SITUS	S		-	-	-	-	
1901					598,833,336	258,295,284	612,839,765	264,156,013	
1902	IP	Unclassified Intangible Plant - Acct 300							
1903		I-SITUS	S		-	-	-	-	
1904		I-SG	SG		-	-	-	-	
1905		P	SG		-	-	-	-	
1906		PTD	SO		-	-	-	-	
1907					-	-	-	-	
1908					-	-	-	-	
1909		<b>Total Intangible Plant</b>		B8	<b>756,928,723</b>	<b>324,028,924</b>	<b>807,994,042</b>	<b>345,396,256</b>	
1910									
1911		Summary of Intangible Plant by Factor							
1912		S			7,780,013	2,827,096	7,780,013	2,827,096	
1913		DGP			-	-	-	-	
1914		DGU			-	-	-	-	
1915		SG			259,026,534	108,384,831	310,091,854	129,752,163	
1916		SO			367,015,998	153,636,853	367,015,998	153,636,853	
1917		CN			119,658,870	57,758,857	119,658,870	57,758,857	
1918		SSGCT			-	-	-	-	
1919		SSGCH			-	-	-	-	
1920		SE			3,447,308	1,421,287	3,447,308	1,421,287	
1921		<b>Total Intangible Plant by Factor</b>			<b>756,928,723</b>	<b>324,028,924</b>	<b>807,994,042</b>	<b>345,396,256</b>	
1922		Summary of Unclassified Plant (Account 106)							
1923		DP			16,153,284	4,188,267	16,153,284	4,188,267	
1924		DS0			-	-	-	-	
1925		GP			2,683,293	1,123,255	2,683,293	1,123,255	
1926		HP			-	-	-	-	
1927		NP			-	-	-	-	
1928		QP			(740,692)	(309,929)	(740,692)	(309,929)	
1929		TP			277,062,361	115,931,587	277,062,361	115,931,587	
1930		TS0			-	-	-	-	
1931		IP			-	-	-	-	
1932		MP			-	-	-	-	
1933		SP			2,069,384	865,895	2,069,384	865,895	
1934		<b>Total Unclassified Plant by Factor</b>			<b>297,227,630</b>	<b>121,799,075</b>	<b>297,227,630</b>	<b>121,799,075</b>	
1935									
1936		<b>Total Electric Plant In Service</b>		B8	<b>20,620,782,546</b>	<b>8,632,081,841</b>	<b>22,216,115,708</b>	<b>9,302,002,861</b>	

Beginning/Ending						UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
ACCT		FUNC							
1937	Summary of Electric Plant by Factor								
1938	S				5,906,934,653	2,476,007,685	5,950,547,465	2,497,918,062	
1939	SE				280,237,848	115,539,013	488,709,398	201,489,562	
1940	DGU				-	-	-	-	
1941	DGP				-	-	-	-	
1942	SG				13,119,587,840	5,489,647,287	14,461,428,099	6,051,115,362	
1943	SO				615,665,383	257,724,165	617,036,679	258,298,205	
1944	CN				144,651,093	69,822,502	144,688,339	69,840,481	
1945	DEU				-	-	-	-	
1946	SSGCH				524,085,429	214,692,949	524,085,429	214,692,949	
1947	SSGCT				78,220,301	32,756,945	78,220,301	32,756,945	
1948	Less Capital Leases				(48,600,002)	(24,108,705)	(48,600,002)	(24,108,705)	
1949					<u>20,620,782,546</u>	<u>8,632,081,841</u>	<u>22,216,115,708</u>	<u>9,302,002,861</u>	
1950	105	Plant Held For Future Use							
1951		DPW	S		5,276,995	2,776,808	5,276,995	2,776,808	
1952		P	SG		-	-	-	-	
1953		T	SG		523,039	218,856	523,039	218,856	
1954		P	SG		8,923,302	3,733,789	8,923,302	3,733,789	
1955		P	SE		953,014	392,917	953,014	392,917	
1956		G	SG		-	-	-	-	
1957									
1958									
1959		Total Plant Held For Future Use		B10	<u>15,676,349</u>	<u>7,122,370</u>	<u>15,676,349</u>	<u>7,122,370</u>	
1960									
1961	114	Electric Plant Acquisition Adjustments							
1962		P	S		-	-	-	-	
1963		P	SG		143,623,933	60,096,761	143,623,933	60,096,761	
1964		P	SG		14,560,711	6,092,658	14,560,711	6,092,658	
1965		Total Electric Plant Acquisition Adjustment		B15	<u>158,184,644</u>	<u>66,189,419</u>	<u>158,184,644</u>	<u>66,189,419</u>	
1966									
1967	115	Accum Provision for Asset Acquisition Adjustments							
1968		P	S		-	-	-	-	
1969		P	SG		(86,528,978)	(36,206,440)	(86,528,978)	(36,206,440)	
1970		P	SG		(12,557,091)	(5,254,281)	(12,557,091)	(5,254,281)	
1971				B15	<u>(99,086,069)</u>	<u>(41,460,721)</u>	<u>(99,086,069)</u>	<u>(41,460,721)</u>	
1972									
1973	120	Nuclear Fuel							
1974		P	SE		-	-	-	-	
1975		Total Nuclear Fuel		B15	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
1976									
1977	124	Weatherization							
1978		DMSC	S		2,423,264	4,977,998	2,423,264	4,977,998	
1979		DMSC	SO		(4,454)	(1,864)	(4,454)	(1,864)	
1980				B16	<u>2,418,811</u>	<u>4,976,133</u>	<u>2,418,811</u>	<u>4,976,133</u>	
1981									
1982	182W	Weatherization							
1983		DMSC	S		20,570,108	233,169	20,570,108	233,169	
1984		DMSC	SG		-	-	-	-	
1985		DMSC	SGCT		-	-	-	-	
1986		DMSC	SO		-	-	-	-	
1987				B16	<u>20,570,108</u>	<u>233,169</u>	<u>20,570,108</u>	<u>233,169</u>	
1988									
1989	186W	Weatherization							
1990		DMSC	S		-	-	-	-	
1991		DMSC	CN		-	-	-	-	
1992		DMSC	CNP		-	-	-	-	
1993		DMSC	SG		-	-	-	-	
1994		DMSC	SO		-	-	-	-	
1995				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
1996									
1997		Total Weatherization		B16	<u>22,988,919</u>	<u>5,209,303</u>	<u>22,988,919</u>	<u>5,209,303</u>	





2119	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
						TOTAL	UTAH	TOTAL	UTAH
2120	1869	Misc Deferred Debits-Trojan							
2121		P		S		-	-	-	-
2122		P		SNPPN		-	-	-	-
2123					B15	-	-	-	-
2124									
2125		<b>Total Miscellaneous Rate Base</b>			B15	<b>972,369</b>	<b>489,558</b>	<b>(118,399)</b>	<b>34,271</b>
2126									
2127		<b>Total Rate Base Additions</b>			B15	<b>736,062,058</b>	<b>266,466,421</b>	<b>766,725,226</b>	<b>278,653,788</b>
2128	235	Customer Service Deposits							
2129		CUST		S		-	-	(14,610,438)	(14,610,438)
2130		CUST		CN		-	-	-	-
2131		<b>Total Customer Service Deposits</b>			B15	<b>-</b>	<b>-</b>	<b>(14,610,438)</b>	<b>(14,610,438)</b>
2132									
2133	2281	Prop Ins	PTD	SO		-	-	-	-
2134	2282	Inj & Dam	PTD	SO		(7,993,436)	(3,346,138)	(7,993,436)	(3,346,138)
2135	2283	Pen & Ben	PTD	SO		(23,795,084)	(9,960,879)	(23,795,084)	(9,960,879)
2136	2283	Pen & Ben	PTD	S		(35,616,008)	-	(35,616,008)	-
2137	254	Reg Liab	PTD	SE		(630,778)	(260,063)	(22,135)	(9,126)
2138	254	Ins Prov	PTD	SO		(54,782)	(22,932)	(54,782)	(22,932)
2139					B15	<b>(68,090,087)</b>	<b>(13,590,012)</b>	<b>(67,481,444)</b>	<b>(13,339,075)</b>
2140									
2141	22841	Accum Misc Oper Provisions - Other							
2142		P		S		-	-	-	-
2143		P		SG		(1,500,000)	(627,647)	(1,500,000)	(627,647)
2144					B15	<b>(1,500,000)</b>	<b>(627,647)</b>	<b>(1,500,000)</b>	<b>(627,647)</b>
2145									
2146	22842	Priv-Trojan	P	TROJD		-	-	-	-
2147	230	ARO	P	TROJP		(1,701,634)	(710,430)	(1,701,634)	(710,430)
2148	254105	ARO	P	TROJP		(3,560,838)	(1,486,644)	(3,560,838)	(1,486,644)
2149	254		P	S		(9,959,144)	(24,617)	(9,959,144)	(24,617)
2150					B15	<b>(15,221,617)</b>	<b>(2,221,690)</b>	<b>(15,221,617)</b>	<b>(2,221,690)</b>
2151									
2152	252	Customer Advances for Construction							
2153		DPW		S		(12,004,423)	(3,439,317)	(6,840,258)	(2,709,016)
2154		DPW		SE		-	-	-	-
2155		T		SG		(7,715,387)	(3,228,360)	(12,879,552)	(5,389,209)
2156		DPW		SO		-	-	-	-
2157		CUST		CN		-	-	-	-
2158		<b>Total Customer Advances for Construction</b>			B19	<b>(19,719,810)</b>	<b>(6,667,677)</b>	<b>(19,719,810)</b>	<b>(8,098,225)</b>
2159									
2160	25398	SO2 Emissions							
2161		P		SE		-	-	(6,307,766)	(2,600,623)
2162					B19	<b>-</b>	<b>-</b>	<b>(6,307,766)</b>	<b>(2,600,623)</b>
2163									
2164	25399	Other Deferred Credits							
2165		P		S		(3,718,080)	(759,683)	(3,718,080)	(759,683)
2166		LABOR		SO		-	-	(1,944,118)	(813,829)
2167		P		SG		(7,824,040)	(3,273,824)	(7,824,040)	(3,273,824)
2168		P		SE		(796,090)	(328,219)	(796,090)	(328,219)
2169					B19	<b>(12,338,210)</b>	<b>(4,361,726)</b>	<b>(14,282,329)</b>	<b>(5,175,555)</b>



Beginning/Ending						UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
ACCT		FUNC							
2231									
2232									
2233	108SP	Steam Prod Plant Accumulated Depr							
2234		P	S		-	-	-	-	
2235		P	SG		(816,308,654)	(341,569,159)	(816,308,654)	(341,569,159)	
2236		P	SG		(933,947,387)	(390,792,897)	(933,947,387)	(390,792,897)	
2237		P	SG		(576,088,341)	(241,053,441)	(582,145,430)	(243,587,917)	
2238		Wind	P		-	-	-	-	
2239		P	SSGCH		(161,783,578)	(66,275,060)	(161,783,578)	(66,275,060)	
2240				B17	(2,488,127,960)	(1,039,690,558)	(2,494,185,049)	(1,042,225,034)	
2241									
2242	108NP	Nuclear Prod Plant Accumulated Depr							
2243		P	SG		-	-	-	-	
2244		P	SG		-	-	-	-	
2245		P	SG		-	-	-	-	
2246				B17	-	-	-	-	
2247									
2248									
2249	108HP	Hydraulic Prod Plant Accum Depr							
2250		P	S		-	-	-	-	
2251		P	SG		(151,814,782)	(63,524,069)	(151,814,782)	(63,524,069)	
2252		P	SG		(29,098,134)	(12,175,573)	(29,098,134)	(12,175,573)	
2253		P	SG		(62,099,988)	(25,984,584)	(62,477,171)	(26,142,409)	
2254		P	SG		(14,221,899)	(5,950,889)	(15,607,579)	(6,530,701)	
2255				B17	(257,234,804)	(107,635,115)	(258,997,667)	(108,372,752)	
2256									
2257	108OP	Other Production Plant - Accum Depr							
2258		P	S		-	-	-	-	
2259		P	SG		(1,423,589)	(595,674)	(1,423,589)	(595,674)	
2260		Wind	P		(150,927,601)	(63,152,845)	(154,732,074)	(64,744,756)	
2261		P	SG		(164,117,132)	(68,671,759)	(164,200,215)	(68,706,523)	
2262		P	SSGCT		(20,022,299)	(8,384,899)	(20,022,299)	(8,384,899)	
2263				B17	(336,490,621)	(140,805,177)	(340,378,178)	(142,431,853)	
2264									
2265	108EP	Experimental Plant - Accum Depr							
2266		P	SG		-	-	-	-	
2267		P	SG		-	-	-	-	
2268					-	-	-	-	
2269					-	-	-	-	
2270				B17	(3,081,853,385)	(1,288,130,850)	(3,093,560,894)	(1,293,029,639)	
2271									
2272									
2273		S			-	-	-	-	
2274		DGP			-	-	-	-	
2275		DGU			-	-	-	-	
2276		SG			(2,900,047,508)	(1,213,470,890)	(2,911,755,017)	(1,218,369,679)	
2277		SSGCH			(161,783,578)	(66,275,060)	(161,783,578)	(66,275,060)	
2278		SSGCT			(20,022,299)	(8,384,899)	(20,022,299)	(8,384,899)	
2279					(3,081,853,385)	(1,288,130,850)	(3,093,560,894)	(1,293,029,639)	
2280									
2281									
2282	108TP	Transmission Plant Accumulated Depr							
2283		T	SG		(384,456,032)	(160,868,469)	(384,456,032)	(160,868,469)	
2284		T	SG		(392,978,825)	(164,434,673)	(392,978,825)	(164,434,673)	
2285		T	SG		(380,392,147)	(159,168,012)	(387,095,625)	(161,972,958)	
2286				B17	(1,157,827,004)	(484,471,155)	(1,164,530,481)	(487,276,100)	

ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
2287	108360	Land and Land Rights						
2288		DPW	S		(6,625,879)	(2,101,067)	(6,625,879)	(2,101,067)
2289				B17	(6,625,879)	(2,101,067)	(6,625,879)	(2,101,067)
2290								
2291	108361	Structures and Improvements						
2292		DPW	S		(13,991,047)	(6,879,532)	(13,991,047)	(6,879,532)
2293				B17	(13,991,047)	(6,879,532)	(13,991,047)	(6,879,532)
2294								
2295	108362	Station Equipment						
2296		DPW	S		(211,624,103)	(86,588,552)	(211,624,103)	(86,588,552)
2297				B17	(211,624,103)	(86,588,552)	(211,624,103)	(86,588,552)
2298								
2299	108363	Storage Battery Equipment						
2300		DPW	S		(387,632)	(387,632)	(387,632)	(387,632)
2301				B17	(387,632)	(387,632)	(387,632)	(387,632)
2302								
2303	108364	Poles, Towers & Fixtures						
2304		DPW	S		(486,053,917)	(139,135,717)	(486,582,611)	(139,388,421)
2305				B17	(486,053,917)	(139,135,717)	(486,582,611)	(139,388,421)
2306								
2307	108365	Overhead Conductors						
2308		DPW	S		(264,541,795)	(53,951,867)	(264,541,795)	(53,951,867)
2309				B17	(264,541,795)	(53,951,867)	(264,541,795)	(53,951,867)
2310								
2311	108366	Underground Conduit						
2312		DPW	S		(123,030,490)	(59,296,973)	(123,030,490)	(59,296,973)
2313				B17	(123,030,490)	(59,296,973)	(123,030,490)	(59,296,973)
2314								
2315	108367	Underground Conductors						
2316		DPW	S		(284,559,792)	(167,343,974)	(284,559,792)	(167,343,974)
2317				B17	(284,559,792)	(167,343,974)	(284,559,792)	(167,343,974)
2318								
2319	108368	Line Transformers						
2320		DPW	S		(368,050,068)	(89,844,415)	(368,050,068)	(89,844,415)
2321				B17	(368,050,068)	(89,844,415)	(368,050,068)	(89,844,415)
2322								
2323	108369	Services						
2324		DPW	S		(168,181,742)	(54,693,382)	(168,181,742)	(54,693,382)
2325				B17	(168,181,742)	(54,693,382)	(168,181,742)	(54,693,382)
2326								
2327	108370	Meters						
2328		DPW	S		(78,817,814)	(26,040,858)	(77,728,279)	(24,951,323)
2329				B17	(78,817,814)	(26,040,858)	(77,728,279)	(24,951,323)
2330								
2331								
2332								
2333	108371	Installations on Customers' Premises						
2334		DPW	S		(7,874,291)	(3,676,604)	(7,874,291)	(3,676,604)
2335				B17	(7,874,291)	(3,676,604)	(7,874,291)	(3,676,604)
2336								
2337	108372	Leased Property						
2338		DPW	S		-	-	-	-
2339				B17	-	-	-	-
2340								
2341	108373	Street Lights						
2342		DPW	S		(28,049,150)	(13,312,830)	(28,049,150)	(13,312,830)
2343				B17	(28,049,150)	(13,312,830)	(28,049,150)	(13,312,830)
2344								
2345	108D00	Unclassified Dist Plant - Acct 300						
2346		DPW	S		-	-	-	-
2347				B17	-	-	-	-
2348								
2349	108DS	Unclassified Dist Sub Plant - Acct 300						
2350		DPW	S		-	-	-	-
2351				B17	-	-	-	-
2352								
2353	108DP	Unclassified Dist Sub Plant - Acct 300						
2354		DPW	S		4,026,938	3,523,414	4,026,938	3,523,414
2355				B17	4,026,938	3,523,414	4,026,938	3,523,414
2356								
2357								
2358		<b>Total Distribution Plant Accum Depreciation</b>		<b>B17</b>	<b>(2,037,760,781)</b>	<b>(699,729,989)</b>	<b>(2,037,199,940)</b>	<b>(698,893,158)</b>
2359								
2360		Summary of Distribution Plant Depr by Factor						
2361		S			(2,037,760,781)	(699,729,989)	(2,037,199,940)	(698,893,158)
2362								
2363		<b>Total Distribution Depreciation by Factor</b>		<b>B17</b>	<b>(2,037,760,781)</b>	<b>(699,729,989)</b>	<b>(2,037,199,940)</b>	<b>(698,893,158)</b>



Beginning/Ending								
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	UTAH	TOTAL	UTAH
2435								
2436	111HP	Accum Prov for Amort-Hydro						
2437		P	SG		-	-	-	-
2438		P	SG		-	-	-	-
2439		P	SG		(74,378)	(31,122)	(74,378)	(31,122)
2440		P	SG		(413,844)	(173,165)	(413,844)	(173,165)
2441				B18	(488,221)	(204,287)	(488,221)	(204,287)
2442								
2443								
2444	111IP	Accum Prov for Amort-Intangible Plant						
2445		I-SITUS	S		(956,429)	(22,619)	(956,429)	(22,619)
2446		P	SG		-	-	-	-
2447		P	SG		(341,017)	(142,692)	(341,017)	(142,692)
2448		P	SE		(1,155,538)	(476,416)	(1,155,538)	(476,416)
2449		I-SG	SG		(44,997,810)	(18,828,496)	(45,268,475)	(18,941,751)
2450		I-SG	SG		(12,762,121)	(5,340,072)	(16,898,927)	(7,071,042)
2451		I-SG	SG		(3,266,448)	(1,366,784)	(3,266,448)	(1,366,784)
2452		CUST	CN		(92,246,634)	(44,527,080)	(92,246,634)	(44,527,080)
2453		P	SSGCT		-	-	-	-
2454		P	SSGCH		(94,954)	(38,898)	(94,954)	(38,898)
2455		PTD	SO		(256,291,671)	(107,286,456)	(256,291,671)	(107,286,456)
2456				B18	(412,112,622)	(178,029,514)	(416,520,094)	(179,873,739)
2457	111IP	Less Non-Utility Plant						
2458		NUTIL	OTH		-	-	-	-
2459					(412,112,622)	(178,029,514)	(416,520,094)	(179,873,739)
2460								
2461	111390	Accum Amtr - Capital Lease						
2462		G-SITUS	S		(5,441,372)	(3,216,801)	(5,441,372)	(3,216,801)
2463		P	SG		(1,545,941)	(646,870)	(1,545,941)	(646,870)
2464		PTD	SO		1,600,562	670,012	1,600,562	670,012
2465					(5,386,752)	(3,193,659)	(5,386,752)	(3,193,659)
2466								
2467		Remove Capital Lease Amtr			5,386,752	3,193,659	5,386,752	3,193,659
2468								
2469		<b>Total Accum Provision for Amortization</b>		<b>B18</b>	<b>(441,601,897)</b>	<b>(183,823,759)</b>	<b>(446,009,369)</b>	<b>(185,667,984)</b>
2470								
2471								
2472								
2473								
2474		Summary of Amortization by Factor						
2475		S			(22,468,801)	(3,250,807)	(22,468,801)	(3,250,807)
2476		DGP			-	-	-	-
2477		DGU			-	-	-	-
2478		SE			(1,155,538)	(476,416)	(1,155,538)	(476,416)
2479		SO			(265,032,240)	(110,945,352)	(265,032,240)	(110,945,352)
2480		CN			(94,835,558)	(45,776,744)	(94,835,558)	(45,776,744)
2481		SSGCT			-	-	-	-
2482		SSGCH			(94,954)	(38,898)	(94,954)	(38,898)
2483		SG			(63,401,558)	(26,529,201)	(67,809,030)	(28,373,426)
2484		Less Capital Lease			5,386,752	3,193,659	5,386,752	3,193,659
2485		<b>Total Provision For Amortization by Factor</b>			<b>(441,601,897)</b>	<b>(183,823,759)</b>	<b>(446,009,369)</b>	<b>(185,667,984)</b>



	3.1	3.2	3.3	3.4	3.5	3.6
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenue	Wheeling Revenue
Total Normalized	Normalization	Normalization	Change	Allowances		
1 Operating Revenues:						
2 General Business Revenues	55,500,942	7,121,882	(26,965,191)	75,344,251	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	3,636,765	-	-	-	2,726,031	745,839
6 Total Operating Revenues	59,137,707	7,121,882	(26,965,191)	75,344,251	2,726,031	745,839
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	(334,860)	-	-	-	-	(334,860)
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(334,860)	-	-	-	-	(334,860)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	19,515,476	2,379,492	(9,009,340)	25,173,268	(354,903)	910,794
24 State	2,651,829	323,333	(1,224,220)	3,420,629	(48,225)	123,762
25 Deferred Income Taxes	693,575	-	-	-	693,575	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	(765,319)	-	-	-	(765,319)	-
28 Total Operating Expenses:	21,760,701	2,702,825	(10,233,560)	28,593,897	(474,873)	1,034,556
29						
30 Operating Rev For Return:	37,377,006	4,419,057	(16,731,631)	46,750,354	474,873	1,691,475
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	986,963	-	-	-	986,963	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(2,600,623)	-	-	-	(2,600,623)	-
54						
55 Total Deductions:	(1,613,661)	-	-	-	(1,613,661)	-
56						
57 Total Rate Base:	(1,613,661)	-	-	-	(1,613,661)	-
58						
59						
60 Estimated ROE impact	1.471%	0.173%	-0.656%	1.833%	0.023%	0.066%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	60,237,886	7,121,882	(26,965,191)	75,344,251	765,319	2,726,031
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	99,411	-	-	-	99,411	-
71 Schedule "M" Deductions	1,926,965	-	-	-	1,926,965	-
72 Income Before Tax	58,410,332	7,121,882	(26,965,191)	75,344,251	(1,062,235)	2,726,031
73						
74 State Income Taxes	2,651,829	323,333	(1,224,220)	3,420,629	(48,225)	123,762
75						
76 Taxable Income	55,758,503	6,798,548	(25,740,971)	71,923,622	(1,014,009)	2,602,269
77						
78 Federal Income Taxes	19,515,476	2,379,492	(9,009,340)	25,173,268	(354,903)	910,794

	3.7	0	0	0	0	0	0
Joint Use Revenue	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	164,895	-	-	-	-	-	-
6 Total Operating Revenues	164,895	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	55,093	-	-	-	-	-	-
24 State	7,486	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	62,579	-	-	-	-	-	-
29							
30 Operating Rev For Return:	102,316	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.004%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	164,895	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	164,895	-	-	-	-	-	-
73							
74 State Income Taxes	7,486	-	-	-	-	-	-
75							
76 Taxable Income	157,409	-	-	-	-	-	-
77							
78 Federal Income Taxes	55,093	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	1	5,366,169	UT	Situs	5,366,169	
Commercial	442	1	1,755,713	UT	Situs	1,755,713	
Total			<u>7,121,882</u>			<u>7,121,882</u>	3.1.1

**Description of Adjustment:**

This adjustment normalizes revenues in results by comparing actual sales to temperature normalized sales. Weather normalization reflects weather or temperature patterns which can be measurably different than normal, defined as the average weather over a 20-year rolling time period . Only residential and commercial sales are considered weather sensitive. Industrial sales are more sensitive to specific economic factors. This revenue adjustment corresponds with temperature adjustments made to system peak, energy loads and net power costs.

Rocky Mountain Power  
Results of Operation - December 2010  
Summary of Revenue Adjustments - State of Utah  
Historical 12 Months Ended December 2010  
Table 1  
(\$000)

	A	To 3.2 B	To 3.1 C	D		E	To 3.3 F	G	To 3.3 H	I
	Total Revenue <sup>1</sup>	Normalizing Adjustments <sup>2</sup>	Temperature Normalization	Total Type 1 Adjustments	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change <sup>3</sup>	Total Type 2 Adjusted Revenue	Type 3 Proforma Price Change <sup>4</sup>	Total Utah Adjusted Revenue	
Residential	\$585,460	(\$8,959)	\$5,366	(\$3,593)	\$581,867	\$1,684	\$583,551	\$22,438	\$605,989	
Commercial	\$547,166	(\$9,683)	\$1,756	(\$7,927)	\$539,239	\$1,568	\$540,807	\$24,733	\$565,540	
Industrial	\$286,883	(\$7,500)	\$0	(\$7,500)	\$279,383	\$1,065	\$280,448	\$13,430	\$293,879	
Situs Contracts	\$79,721	(\$409)	\$0	(\$409)	\$79,313	\$0	\$79,313	\$8,666	\$87,979	
Irrigation	\$12,962	(\$138)	\$0	(\$138)	\$12,824	\$58	\$12,882	\$527	\$13,409	
Public St. & Hwy	\$10,912	(\$276)	\$0	(\$276)	\$10,635	\$2	\$10,637	\$115	\$10,752	
Other Sales Pub Auth	\$19,770	\$0	\$0	\$0	\$19,770	\$90	\$19,861	\$967	\$20,828	
Interdepartmental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Utah	\$1,542,874	(\$26,965)	\$7,122	(\$19,843)	\$1,523,031	\$4,467	\$1,527,498	\$70,877	\$1,598,375	
Other Non-Tariff Cont./Firm										
Other Non-Tariff Cont./Non-Firm										
Total with Contracts	\$1,542,874	(\$26,965)	\$7,122	(\$19,843)	\$1,523,031	\$4,467	\$1,527,498	\$70,877	\$1,598,375	
Source / Formula	305 Report	Table 3	Table 3	B + C	A + D	Table 3	E + F	Table 3	G + H	

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

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

3. Includes price change in Docket No. 09-035-23, \$32,414,860, Effective Feb 18, 2010

4. Includes price change in Docket No's. 10-035-13, \$30.8 million, and 10-035-89, \$33.29 million, both effective January 1, 2011

**Rocky Mountain Power**  
**Results of Operation - December 2010**  
**State of Utah**  
**Summary of kWh Adjustments**  
**Historical 12 Months Ended December 2010**  
**Table 1**  
**(MWh's)**

	A	B	C
	Total MWhs	Total Adjustment MWhs <sup>1</sup>	Total Utah Adjusted MWhs
Residential	6,549,149	59,266	6,608,415
Commercial	7,583,295	38,710	7,622,005
Industrial	5,332,941	-	5,332,941
Situs Contracts	2,297,073	829	2,297,902
Irrigation	206,386	-	206,386
Public St & Hwy	80,510	-	80,510
Other Sales Pub Auth	427,352	-	427,352
Interdepartmental	-	-	-
<b>Total Utah</b>	<b>22,476,706</b>	<b>98,806</b>	<b>22,575,512</b>
Other Non-Tariff Cont./Firm			
Other Non-Tariff Cont./Non-Firm			
<b>Total with Contracts</b>	<b>22,476,706</b>	<b>98,806</b>	<b>22,575,512</b>
Source / Formula	305 Report	Table 2	A + B

1. Includes weather normalization and pass-through kWh's for special contracts.



Rocky Mountain Power  
 Results of Operation - December 2010  
 Revenue Adjustments - State of Utah  
 Historical 12 Months Ended December 2010  
 Table 3

	305 Booked Revenues	Type 1				Adjusted Actual Revenues	Type 2		Adjusted Actual Revenues	Type 3	
		Normalization	Unbilled	Temperature Adjustment <sup>1</sup>	Total Adjustment <sup>1</sup>		Price Change			Proforma Adjustment	Adjusted Actual Revenues
							1/1/2010	2/18/2010			
08APSV0010	11,753,546	-	2,791	-	2,791	11,756,337	-	53,911	11,810,248	490,004	12,300,252
08APSV10NS	889,706	-	209	-	209	890,915	-	4,040	894,954	36,716	921,671
Subtotal	12,634,252	-	3,000	-	3,000	12,637,252	-	57,951	12,695,203	526,720	13,221,923
Rev. Accounting Adj	138,166	(138,166)	-	-	(138,166)	-	-	-	-	-	-
Unbilled	3,000	-	(3,000)	-	(3,000)	-	-	-	-	-	-
AGA/Revenue Credit	186,819	-	-	-	-	186,819	-	-	186,819	-	186,819
Total	12,962,237	(138,166)	-	-	(138,166)	12,824,070	-	57,951	12,882,021	526,720	13,408,741
<b>Public Street &amp; Highway Lighting</b>											
08OALT007N	3,759	-	39	-	39	3,798	-	-	3,798	39	3,837
08SLCO011	6,008,760	-	61,670	-	61,670	6,070,430	-	-	6,070,430	63,404	6,133,834
08SLCU012P	703,896	-	7,224	-	7,224	711,120	-	-	711,120	6,944	718,064
08SLCU012E	369,890	-	3,796	-	3,796	373,686	-	-	373,686	3,649	377,335
08SLCU012E	2,967,340	-	30,455	-	30,455	2,997,795	-	-	2,997,795	29,274	3,027,068
08TOSS0015	370,601	-	3,804	-	3,804	374,405	-	1,717	376,122	10,597	386,718
08MONL0015	81,307	-	834	-	834	82,141	-	-	82,141	1,354	83,494
08THIK0077	17,277	-	178	-	178	17,455	-	-	17,455	-	17,455
Rev. Accounting Adj	276,332	(276,332)	-	-	(276,332)	-	-	-	-	-	-
Unbilled	108,000	-	(108,000)	-	(108,000)	-	-	-	-	-	-
AGA/Revenue Credit	4,662	-	-	-	-	4,662	-	-	4,662	-	4,662
Total	10,911,823	(276,332)	-	-	(276,332)	10,635,491	-	1,717	10,637,208	115,260	10,752,468
<b>Other Sales to Public Authorities</b>											
08GNSV0006	153,647	-	1,626	-	1,626	155,273	-	450	155,723	7,467	163,190
08GNSV0009/9M	19,402,446	-	205,297	-	205,297	19,607,743	-	89,916	19,697,659	959,508	20,657,167
08GNSV0023	2,856	-	30	-	30	2,886	-	8	2,894	115	3,009
Subtotal	19,558,948	-	206,953	-	206,953	19,765,901	-	90,374	19,856,276	967,090	20,823,366
08OALT007N	4,468	-	47	-	47	4,515	-	-	4,515	46	4,561
Unbilled	207,000	-	(207,000)	-	(207,000)	-	-	-	-	-	-
AGA/Revenue Credit	-	-	-	-	-	-	-	-	-	-	-
Total	19,770,416	-	-	-	-	19,770,416	-	90,374	19,860,790	967,136	20,827,927
<b>Total</b>	<b>1,542,874,059</b>	<b>(26,965,191)</b>	<b>-</b>	<b>7,121,882</b>	<b>(19,843,309)</b>	<b>1,523,030,750</b>	<b>-</b>	<b>4,467,470</b>	<b>1,527,498,221</b>	<b>70,876,780</b>	<b>1,598,375,001</b>

1. Total Type 1 adjustment includes weather normalization, removal of Merge Credit, Blue Sky, Cool Keeper, SMUD and special contract pass-through revenues and out of period adjustments.

Rocky Mountain Power  
 Utah Results of Operations - December 2010  
 Revenue Normalization

	<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>
<b>Adjustment to Revenue:</b>							
Residential	440	1	(8,959,047)	UT	Situs	(8,959,047)	
Commercial	442	1	(9,682,973)	UT	Situs	(9,682,973)	
Industrial	442	1	(7,499,979)	UT	Situs	(7,499,979)	
Special Contracts	442	1	(408,692)	UT	Situs	(408,692)	
Irrigation	442	1	(138,166)	UT	Situs	(138,166)	
Public Street & Highway	444	1	(276,332)	UT	Situs	(276,332)	
Total			<u>(26,965,191)</u>			<u>(26,965,191)</u>	3.1.1
<b>Adjustment to Tax:</b>							
Schedule M Deduction	SCHMDT	1	(10,988,748)	OTHER	0.000%	-	
Deferred Tax Expense	41010	1	(4,170,340)	OTHER	0.000%	-	
Deferred Tax Balance	190	1	(314,158)	OTHER	0.000%	-	
Schedule M - UT MPA	SCHMDT	1	(15,724,521)	OTHER	0.000%	-	
Deferred Tax Expense - UT MPA	41010	1	(5,967,613)	OTHER	0.000%	-	
ADIT Beg/End Avg Bal - UT MPA	283	1	2,983,807	OTHER	0.000%	-	

**Description of Adjustment:**

Included in actual revenue are a number of items that should not be included in regulatory results. These items include removal of SMUD regulatory liability write-off, special contract pass-through revenue and out-of-period revenue.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	2	1,683,981	UT	Situs	1,683,981	
Commercial	442	2	1,568,052	UT	Situs	1,568,052	
Industrial	442	2	1,065,396	UT	Situs	1,065,396	
Irrigation	442	2	57,951	UT	Situs	57,951	
Public Street & Highway	444	2	1,717	UT	Situs	1,717	
Other Sales to Public Authorities	445	2	90,374	UT	Situs	90,374	
			<u>4,467,471</u>			<u>4,467,471</u>	3.1.1
Residential	440	3	22,437,998	UT	Situs	22,437,998	
Commercial	442	3	24,733,088	UT	Situs	24,733,088	
Industrial	442	3	13,430,467	UT	Situs	13,430,467	
Situs Contracts	442	3	8,666,111	UT	Situs	8,666,111	
Irrigation	442	3	526,720	UT	Situs	526,720	
Public Street & Highway	444	3	115,260	UT	Situs	115,260	
Other Sales to Public Authorities	445	3	967,136	UT	Situs	967,136	
			<u>70,876,780</u>			<u>70,876,780</u>	3.1.1

**Description of Adjustment:**

This adjustment annualizes price changes occurring during the 12 months ended December, 2010 from the Utah General Rate Case, Docket No. 09-035-23 (\$32.4 million) which were effective February 18, 2010. This adjustment also includes pro forms (type 3) revenue for approved price changes for major plant addition rate cases (MPA 1 and 2) which were effective January 1, 2011 and for updates to special contract revenue .

Rocky Mountain Power  
 Utah Results of Operations - December 2010  
 SO2 Emission Allowances

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Gain From Sale of Allowances	4118	3	2,817,551	SE	41.229%	1,161,646	3.4.1
Allowed Gain From Allowance Sale	4118	3	<u>(4,673,819)</u>	SE	41.229%	<u>(1,926,965)</u>	3.4.1
			<u>(1,856,268)</u>			<u>(765,319)</u>	
<b>Adjustment to Rate Base:</b>							
Deferred Tax Balance	190	3	2,393,860	SE	41.229%	986,963	3.4.1
Regulatory Deferred Sales	25398	3	<u>(6,307,766)</u>	SE	41.229%	<u>(2,600,623)</u>	3.4.1
			<u>(3,913,906)</u>			<u>(1,613,661)</u>	
<b>Adjustment to Tax:</b>							
Schedule M Addition	SCHMAT	3	241,120	SE	41.229%	99,411	3.4.1
Schedule M Deduction	SCHMDT	3	4,673,819	SE	41.229%	1,926,965	3.4.1
Deferred Tax Expense	41010	3	1,773,761	SE	41.229%	731,302	3.4.1
Deferred Tax Expense	41110	3	(91,507)	SE	41.229%	(37,727)	3.4.1

**Description of Adjustment:**

The Environmental Protection Agency has established guidelines that govern the volume of sulfur di-oxide (SO2) that can be emitted from the power plants and granted the issuance of SO2 emission allowances to cover each ton emitted. Plants that are not in compliance with EPA guidelines may purchase emission allowances from other companies that have excess allowances. The Utah Commission ruled in Docket No. 97-035-01 that all proceeds from the sale of these allowances should be amortized over four years. This adjustment replaces the sales from the 12 months ended December 2010 with the annual twelve months ended December 2011 amortization amount.

**Rocky Mountain Power**  
**Results of Operation - December 2010**  
**SO2 Emission Allowance Sales**

Description	Date Booked	Beginning of the Period		Sales To Date	Accumulated Amortization	End Unamortized Balance	Current Period Amortization	Unamortized Balance	Beg		Realized Gain SCHMDT	D.I.T. Expense	Accumulated Deferred Income Tax	
		Dec-10	Dec-11						Dec-10	Dec-11			Dec-10	Dec-11
Mar 2007 Sale	Mar-07	2,322,500	2,322,500	0	96,790	96,790	0	96,790	0	96,790	36,733	36,733	36,733	36,733
Apr 2007 Sale	Apr-07	3,727,548	3,727,548	0	232,983	232,983	0	232,983	0	232,983	88,419	88,419	88,419	88,419
May 2007 Sale	May-07	2,897,500	2,897,500	0	241,440	241,440	0	241,440	0	241,440	91,629	91,629	91,629	91,629
Oct 2007 Sale	Oct-07	2,872,500	2,872,500	0	538,584	538,584	0	538,584	0	538,584	204,398	204,398	204,398	204,398
Dec 2007 Sale	Dec-07	2,843,450	2,843,450	0	651,607	651,607	0	651,607	0	651,607	247,291	247,291	247,291	247,291
Apr 2008 Sale	Apr-08	1,192,027	1,117,530	74,497	298,008	372,505	0	298,008	0	298,008	113,097	113,097	141,370	28,272
Oct 2008 Sale	Oct-08	149,500	121,485	28,015	37,380	65,395	0	37,380	0	37,380	14,186	14,186	24,818	10,632
Nov 2008 Sale	Nov-08	1,393,500	1,103,178	290,322	348,372	638,694	0	348,372	0	348,372	132,211	132,211	242,391	110,180
Dec 2008 Sale	Dec-08	2,154,000	1,660,375	493,625	538,500	1,032,125	0	538,500	0	538,500	204,366	204,366	391,702	187,336
Jan 2009 Sale	Jan-09	194,500	145,872	48,628	48,624	97,252	0	48,624	0	48,624	18,453	18,453	36,908	18,455
Apr 2009 Sale	Apr-09	1,731,411	119,031	54,110	97,394	97,394	0	43,284	0	43,284	16,427	16,427	36,962	20,535
Jun 2009 Sale	Jun-09	1,017,500	657,138	360,362	254,376	614,738	0	254,376	0	254,376	96,538	96,538	233,299	136,761
Aug 2009 Sale	Aug-09	1,455,000	879,077	575,923	363,756	939,679	0	363,756	0	363,756	138,049	138,049	356,618	218,569
Sep 2009 Sale	Sep-09	950,750	554,956	396,154	237,684	633,838	0	237,684	0	237,684	90,203	90,203	240,548	150,344
Feb 2010 Sale	Feb-10	402,500	192,855	209,645	100,620	310,265	0	100,620	0	100,620	38,186	38,186	117,749	79,562
Mar 2010 Sale	Mar-10	1,647,551	755,128	892,423	411,888	1,304,311	0	411,888	0	411,888	156,316	156,316	494,999	338,684
Apr 2010 Sale	Apr-10	372,500	162,960	209,540	93,120	302,660	0	93,120	0	93,120	35,340	35,340	114,863	79,523
Aug 2010 Sale	Aug-10	395,000	139,893	255,107	98,748	353,855	0	98,748	0	98,748	37,476	37,476	134,292	96,816
Feb 2011 Sale	Feb-11	78,000	17,875	60,125	17,875	17,875	0	78,000	0	17,875	(22,818)	(22,818)	0	22,818
Mar 2011 Sale	Mar-11	41,740	8,700	33,040	8,700	8,700	0	41,740	0	8,700	(12,539)	(12,539)	0	12,539
Forecast Sale	Apr-11	4,500	846	3,654	846	846	0	4,500	0	846	(1,387)	(1,387)	0	1,387
Forecast Sale	May-11	13,640	2,272	11,368	2,272	2,272	0	13,640	0	2,272	(4,314)	(4,314)	0	4,314
Forecast Sale	Jun-11	13,640	1,988	11,652	1,988	1,988	0	13,640	0	1,988	(4,422)	(4,422)	0	4,422
Forecast Sale	Jul-11	13,640	1,704	11,936	1,704	1,704	0	13,640	0	1,704	(4,530)	(4,530)	0	4,530
Forecast Sale	Aug-11	13,640	1,420	12,220	1,420	1,420	0	13,640	0	1,420	(4,638)	(4,638)	0	4,638
Forecast Sale	Sep-11	15,580	1,300	14,280	1,300	1,300	0	15,580	0	1,300	(5,419)	(5,419)	0	5,419
Forecast Sale	Oct-11	15,580	975	14,605	975	975	0	15,580	0	975	(5,543)	(5,543)	0	5,543
Forecast Sale	Nov-11	15,580	650	14,930	650	650	0	15,580	0	650	(5,666)	(5,666)	0	5,666
Forecast Sale	Dec-11	15,580	325	15,255	325	325	0	15,580	0	325	(5,789)	(5,789)	0	5,789
Totals		26,402,088	22,310,671	4,091,417	4,673,819	8,524,116	4,673,819	241,120	4,673,819	1,682,254	3,234,987	1,552,734	1,552,734	

SO2 credit Unamortized Balance	8,524,116	SO2 credit Unamortized Balance	8,524,116
Beginning Balance	4,091,417	Beginning Balance	4,091,417
Ending Balance	4,091,417	Ending Balance	4,091,417
Average Balance	6,307,766	Average Balance	6,307,766
SO2 credit Unamortized Balance	8,524,116	SO2 credit Unamortized Balance	8,524,116
Beginning Balance	4,091,417	Beginning Balance	4,091,417
Ending Balance	4,091,417	Ending Balance	4,091,417
Average Balance	6,307,766	Average Balance	6,307,766
SO2 credit Unamortized Balance	8,524,116	SO2 credit Unamortized Balance	8,524,116
Beginning Balance	4,091,417	Beginning Balance	4,091,417
Ending Balance	4,091,417	Ending Balance	4,091,417
Average Balance	6,307,766	Average Balance	6,307,766

SO2 credit Unamortized Balance	8,524,116	SO2 credit Unamortized Balance	8,524,116
Beginning Balance	4,091,417	Beginning Balance	4,091,417
Ending Balance	4,091,417	Ending Balance	4,091,417
Average Balance	6,307,766	Average Balance	6,307,766
SO2 credit Unamortized Balance	8,524,116	SO2 credit Unamortized Balance	8,524,116
Beginning Balance	4,091,417	Beginning Balance	4,091,417
Ending Balance	4,091,417	Ending Balance	4,091,417
Average Balance	6,307,766	Average Balance	6,307,766

SO2 credit Unamortized Balance	8,524,116	SO2 credit Unamortized Balance	8,524,116
Beginning Balance	4,091,417	Beginning Balance	4,091,417
Ending Balance	4,091,417	Ending Balance	4,091,417
Average Balance	6,307,766	Average Balance	6,307,766
SO2 credit Unamortized Balance	8,524,116	SO2 credit Unamortized Balance	8,524,116
Beginning Balance	4,091,417	Beginning Balance	4,091,417
Ending Balance	4,091,417	Ending Balance	4,091,417
Average Balance	6,307,766	Average Balance	6,307,766

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Revenue:</b>							
Remove 2010 Booked Revenues	456	3	(101,136,015)	SG	41.843%	(42,318,483)	
Add 2011 Forecast Revenues	456	3	78,523,632	SG	41.843%	32,856,752	
			<u>(22,612,383)</u>			<u>(9,461,731)</u>	
<b>OR/CA/WA RPS Eligible:</b>							
Realloc. Rev. for Non-RPS States	456	3	10,790,134	SG	41.843%	4,514,931	3.5.1
Adjustment for CA RPS Banking	456	3	(507,985)	CA	Situs	-	3.5.1
Adjustment for OR RPS Banking	456	3	(7,872,681)	OR	Situs	-	3.5.1
Adjustment for WA RPS Banking	456	3	(2,409,468)	WA	Situs	-	3.5.1
			<u>-</u>			<u>4,514,931</u>	
<b>OR/CA RPS Eligible:</b>							
Realloc. Rev. for Non-RPS States	456	3	18,123,578	SG	41.843%	7,583,474	3.5.1
Adjustment for OR RPS Banking	456	3	(1,098,542)	CA	Situs	-	3.5.1
Adjustment for CA RPS Banking	456	3	(17,025,036)	OR	Situs	-	3.5.1
			<u>-</u>			<u>7,583,474</u>	
<b>CA RPS Eligible:</b>							
Realloc. Rev. for Non-RPS States	456	3	213,553	SG	41.843%	89,357	3.5.1
Adjustment for CA RPS Banking	456	3	(213,553)	CA	Situs	-	3.5.1
Adjust for OR RPS-Ineligible Wind	456	3	(1,832,910)	OR	Situs	-	3.5.1
Adjust for OR RPS-Ineligible Wind	456	3	1,832,910	OTHER	0.000%	-	3.5.1
			<u>-</u>			<u>89,357</u>	

**Description of Adjustment:**

A market for green tags or renewable energy credits ("RECs") has developed where the tag or "green" traits of qualifying power production facilities can be detached and sold separately from the power itself. These RECs may be applied to meet renewable portfolio standards in various states. Currently, California, Oregon, and Washington have renewable portfolio standards. As such, the Company does not sell California, Oregon, or Washington eligible RECs. Instead, the Company uses the renewable output to comply with current year or future year renewable portfolio requirements. This adjustment reallocates Oregon, California, and Washington's SG factor amounts of 2011 estimated revenues to the Company's other jurisdictions, consistent with the agreement with the Multi-State Process (MSP) standing committee.

Rocky Mountain Power  
 Results of Operations - December 2010  
 REC Revenues  
 Adjustment for CY 2011 Revenue and Renewable Portfolio Standards

REC Revenues Booked - CY 2010	\$ 101,136,015
CY 2011 - Estimated REC Revenues Eligible for CA/ORWA RPS	\$ 19,255,283
CY 2011 - Estimated REC Revenues Eligible for CA/OR RPS	\$ 46,851,025
CY 2011 - Estimated REC Revenues Eligible for CA RPS	\$ 12,417,324
Total CY 2011 Estimated REC Revenues	\$ 78,523,632

Adjustment to CY 2011 For Renewable Portfolio Standards

Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
	SG	100.000%	1.691%	26.203%	8.019%	16.101%	41.843%	5.757%		0.386%
SG Factor Amounts										
Estimated 2011 REC Rev - Eligible for CA/ORWA RPS	3	19,255,283	325,554	5,045,385	1,544,162	3,100,267	8,057,015	1,108,532		74,368
Adjustment for RPS/Commission Order	3	10,790,134	182,432	2,827,296	865,306	1,737,305	4,514,931	621,191		41,674
Adjustment for RPS/Commission Order	3	(10,790,134)	(507,985)	(7,872,681)	(2,409,468)					
Estimated 2011 REC Revenues - Reallocated totals		19,255,283	Ref 3.5	Ref 3.5	Ref 3.5	4,837,572	12,571,946	1,729,723		116,042
Estimated 2011 REC Rev - Eligible for CA/OR RPS	3	46,851,025	792,122	12,276,187	3,757,180	7,543,420	19,603,939	2,697,227		180,949
Adjustment for RPS/Commission Order	3	18,123,578	306,420	4,746,849	1,453,406	2,918,053	7,583,474	1,043,380		69,997
Adjustment for RPS/Commission Order	3	(18,123,578)	(1,098,542)	(17,025,036)						
Estimated 2011 REC Revenues - Reallocated totals		46,851,025	Ref 3.5	Ref 3.5	5,210,586	10,461,473	27,187,413	3,740,607		250,946
Estimated 2011 REC Rev - Eligible for CA RPS Only	3	12,417,324	209,943	3,253,662	995,797	1,999,297	5,195,798	714,869		47,958
Adjustment for RPS/Commission Order	3	213,553	3,611	55,957	17,126	34,384	89,357	12,294		825
Adjustment for RPS/Commission Order	3	(213,553)	(213,553)	(1,832,910)						1,832,910
Reallocated Revenues for 2011		12,417,324	Ref 3.5	1,476,709	1,012,923	2,033,681	5,285,155	727,163		48,783
										Ref 3.5
		29,127,265	492,462	7,632,101	2,335,838	4,669,742	12,187,762	1,676,865		112,496
		(29,127,265)	(1,820,081)	(26,730,626)	(2,409,468)					1,832,910
Estimated 2011 REC Revenues - Total Reallocated		78,523,632		1,476,709	6,223,509	17,332,726	45,044,514	6,197,493		415,771
										1,832,910

Rocky Mountain Power  
 Results of Operations - December 2010  
 REC Revenues

**2011 Estimated Renewable Energy Credits From Wind Generation**

1 - Renewable Energy Credits from Wind (Eligible for OR/CA/WA RPS) - MWH	1,152,722
2 - Renewable Energy Credits from Wind (Eligible for CA/OR RPS) - MWH	3,356,680
3 - Renewable Energy Credits from Wind (Eligible for CA RPS only) - MWH	292,594

<b>1 - Renewable Energy Credits Eligible for OR/CA/WA RPS</b>			
Wind Generation - MWH	1,152,722	Above	
SG Factor Allocated Portion	64.09%		
<b>Wind MWH Available for Sale</b>	<b>738,748</b>		
Percent Sold	75.00%		
<b>MWH Sold in Test Period</b>	<b>554,061</b>		
Known Wind Sales	404,449	\$	18,208,000
Available Wind Credits Remaining for Sale @ \$7	149,612	\$	1,047,283
		\$	19,255,283
<b>Total 2011 Estimated REC Revenues Eligible for OR/CA/WA RPS</b>		\$	<b>19,255,283</b>

Ref 3.5.1

<b>2 - Renewable Energy Credits Eligible for CA/OR RPS</b>			
Wind Generation - MWH	3,356,680	Above	
SG Factor Allocated Portion	72.11%		
<b>Wind MWH Available for Sale</b>	<b>2,420,390</b>		
Percent Sold	75.00%		
<b>MWH Sold in Test Period</b>	<b>1,815,293</b>		
Known Wind Sales - MWh	1,119,348	\$	37,913,820
Available Wind Credits Remaining for Sale @ \$7	695,945	\$	4,871,613
		\$	42,785,433
<b>Known Non-Wind Sales</b>	109,646	\$	3,786,592
<b>Known Vintage Sales</b>	49,000	\$	279,000
<b>Total 2011 Estimated REC Revenues Eligible for CA/OR RPS</b>		\$	<b>46,851,025</b>

Ref 3.5.1

<b>3 - Renewable Energy Credits Eligible for CA RPS</b>			
Wind Generation - MWH	292,594	Above	
SG Factor Allocated Portion	98.31%		
<b>Wind MWH Available for Sale</b>	<b>287,647</b>		
Percent Sold	75.00%		
<b>MWH Sold in Test Period</b>	<b>215,735</b>		
Known Wind Sales	119,830	\$	6,205,540
Available Wind Credits Remaining for Sale @ \$7	95,905	\$	671,336
	215,735	\$	6,876,876
<b>Known Non-Wind Sales</b>	156,345	\$	5,540,448
<b>Total 2011 Estimated REC Revenues Eligible for CA RPS</b>		\$	<b>12,417,324</b>

Ref 3.5.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Other Electric Revenue	456	1	(841,704)	SG	41.843%	(352,195)	3.6.3
Other Electric Revenue	456	2	1,042,313	SG	41.843%	436,136	3.6.3
Other Electric Revenue	456	3	(477,466)	SG	41.843%	(199,787)	3.6.3
Other Electric Revenue	456	3	2,090,000	SE	41.229%	861,684	3.6.3
			<u>1,813,143</u>			<u>745,839</u>	
<b>Adjustment to Expense:</b>							
Wheeling Imbalance Expense	566	1	(800,275)	SG	41.843%	(334,860)	
<b>Adjustment Detail:</b>							
Actual Wheeling Revenues 12 ME Dec 2010			67,812,115				3.6.1
Total Adjustments			<u>1,813,143</u>				3.6.2
Normalized Wheeling Revenue			69,625,258				3.6.2

**Description of Adjustment:**

This adjustment reflects the level of wheeling revenues the Company expects in the 12 months ending December 31, 2011 by adjusting the actual revenues for the twelve months ended December 31, 2010 for normalizing, annualizing and pro forma changes. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results.

Rocky Mountain Power  
Results of Operations - December 2010  
Wheeling Revenue Adjustment

Customer	Network 301912	Ph-to-Pt 302980	Legacy Contracts 301916	Legacy Contracts 301917	Non-Firm Wheeling 301922	ST Firm Wheeling 301926	Use of Facilities 302901	Ancillary C&T-Spin/Sup 301970	Ancillary Spin/Sup 302902	Delivery/ Distribution Metering 301966	Schedule 1 Scheduling 301967	Schedule 3 Regulatory/ Trans 301988	Schedule 3 Regulatory/ C&I 301969	Penalties 505961	Penalties 505963	Total
Bonneville Power Administration			(4,851,235)													(4,851,235.00)
WAPA Folsom			(1,000)				(171)									(1,000.00)
Powder River Energy Corp																
South Columbia Basin Irrigation District					(116,419)	(1,860)				(25,037)		(248)	(707)		(510)	(182,865.37)
Basin Electric Power Cooperative	(37,885)				(79,214)	(65,957)										(2,041,092.66)
Black Hills Inc	(680,832)	(1,215,000)			(6)	(1,401)	(1,171,506)	(94,608)		(191,631)	(25,200)	(7,905)	(118,296)			(3,860,599.32)
Bonneville Power Administration	(483,013)	(777,600)			(1,343,784)	(65,225)										(1,409,008.61)
Cangill Power Markets, LLC																
Conoco																
Constellation	(39,519)				(79,597)											
Coral Power/Shell					(7,428)										(3,965)	(123,081.01)
Deseret Generation & Transmission Cooperative				(2,456,011)		(3,345)		(1,005,192)	(354,630)	(30,720)	(16,644)	(47,408)	(153,560)			(7,428.48)
Fall River Rural Electric Cooperative							(151,308)									(4,067,514.18)
Flathhead Electric																(151,308.00)
Foot Creek III, LLC							(36,182)									(36,182.04)
Idaho Power Company		(756,740)			(159,198)	(708,750)										(1,714,795.96)
Idaho Power Capital Group, Inc.					(1,086,860)	(11,675)	(90,106)									(1,098,534.81)
Morgan Stanley Capital Group, Inc.							(20,310,869)									(20,311,242.76)
Pacific Gas & Electric Company					(374)											
Portland General Electric																
Powerex Corporation					(2,583,107)	(6,325)		(1,154)	(406)						(1,203)	(4,508,195.77)
Iberdrola Renewables Inc	(52,351)	(1,944,000)			(543,667)	(102,884)		(196,105)	(68,902)						(25,223)	(1,615,247.50)
Public Service Company of Colorado		(729,000)			(76,916)											(179,759.75)
Rainbow Energy Marketing					(76,626)	(93,464)										(170,089.94)
Sempra Energy Trading Corp																
Sierra Pacific Power					(17,247)	(4,659)	(68,919)									(90,815.76)
State of South Dakota		(97,200)														(97,200.00)
TransAlta Energy			(125,750)		(55,323)											(35,323.00)
Tri-State Generation and Trans.	(58,905)				(2,616)											(9,233)
UAPPS						(18,414)		(266,675)	(96,966)	(72,806)	(66,600)	(734)	(2,090)			(8,422,749.40)
Utah Municipal Power Agency											(36,000)					(2,271,169.76)
Warm Springs							(119,700)									(119,700.00)
Western Area Power Administration	(20,469)															(62,254.98)
Western Area Power Administration					(690,702)											(3,571,557.74)
NextEra Energy Resources, LLC	(231,030)	(1,650,875)			(254,642)			(142,358)	(50,018)						(618,230)	(2,987,153.25)
San Diego Gas and Electric																
Southern Calif Edison Com Direct	(750,870)				(98,761)	(30,987)	(310,869)	(3,959)	(1,391)							(1,247,695.50)
PPL Energy Plus, LLC					(64,971)	(19,180)										(84,151.28)
US Bureau of Reclamation	2,997		(12,433)		(25,612)											(28,394.68)
Moon Lake Electric Association										6,852						
Seattle City Light																
Eugene Water & Electric Board					(1,460)											
Weyerhaeuser Company					(23,588)											
Sempra Energy Solutions LLC	(185,777)															
Enel																
Integrus																
Bear Energy																
Citigroup Energy																
IPM Ventures Energy	(43)				(6)											(5.84)
Barclays Bank					(463,396)											(469,361.09)
Municipal Energy Agency of Nebraska					(12,474)											(151.84)
Raser Power Systems LLC																
Nevada																
Highland																
Colorado Springs Utilities																
Macquarie Energy, LLC					(9,362)											(9,361.52)
Endure Energy, LLC					(1,188)											(1,188.00)
Salt River Project					(113,303)											(113,303.24)
Gila River Power, LP					(3,291)											(3,291.24)
Black Hills/Colorado Electric Utility Company, L					(514)	(584)										(1,097.92)
Eagle Energy Partners					(3,733)											(3,733.38)
The Energy Authority					(485)											(484.72)
Los Angeles Dept Water & Power					(213,028)											(213,028.13)
Cowlitz County PUD																
Accruals and Adjustments	124,085						(112,055)									(112,054.80)
			33,811	(56,359)	(9,284)	(39,940)	6,027		(8,050)	(12,628)		(947)				5,214
Actual Totals	(2,423,613)	(8,168,240)	(4,956,606)	(16,282,615)	(8,162,720)	(1,175,745)	(22,365,660)	(1,754,595)	(596,012)	(367,755)	(144,444)	(62,431)	(553,237)	(75,078)	(725,363)	(67,812,115)

Rocky Mountain Power  
Results of Operations - December 2010  
Wheeling Revenue Adjustment

Customer	Network 301912	Pt-to-Pt 302980	Legacy Contracts 301916	Legacy Contracts 301917	Non-Firm Wheeling 301922	ST Firm Wheeling 301926	Use of Facilities 302901	Ancillary C&T Spint/Sup 301970	Ancillary Spint/Sup 302902	Delivery/ Distribution Metering 301966	Schedule 1 Scheduling 301967	Schedule 3 Regulation/ Trans. 301968	Schedule 3 Regulation/ C&T 301969	Penalties 505961	Penalties 505963	Total
1 Remove network accruals as changes covered in adjustments to usage based on 2009 for forecasting to the test period	(124,085)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(124,085)
1 Remove point-to-point accruals as changes covered in adjustments for the test period	-	32,400	-	-	-	-	-	-	-	-	-	-	-	-	-	32,400
1 Reverse unreserved use charges:	39,520	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,520
1 Reverse unreserved use charges: Iberdrola	52,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,350
1 Reverse unreserved use charges: NextEra	231,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	231,030
1 Reverse unreserved use charges: Southern California Edison	750,870	-	-	-	-	-	-	-	-	-	-	-	-	-	-	750,870
1 Remove Basin load as network service for Sheridan and Decker load terminated	27,415	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,415
1 Reverse US Bureau of Reclamation refund	(7,480)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,480)
1 Eliminate re-assignments Idaho	-	(2,635)	-	-	-	2,635	-	-	-	-	-	-	-	-	-	-
1 Remove refunds to Bonneville Power Administration for primary delivery and distribution substation charges	-	-	-	-	-	-	-	-	-	(143,406)	-	-	-	-	-	(143,406)
1 Remove refunds to US Bureau of Reclamation for primary delivery and distribution substation charges	-	-	-	-	-	-	-	-	-	(16,910)	-	-	-	-	-	(16,910)
2 Annualize revisions to Basin network, "load", based on 2009 usage	1,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,400
2 Annualize revisions to Black Hills network, "load", based on 2009 usage	(25,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(25,000)
2 Annualize revisions to Bonneville Power Administration, "BPA", network, "load", based on 2009 usage	12,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,100
2 Annualize contract change with BPA to tariff pt to-pt and eliminate prior contract amount	-	(1,020,600)	234,207	-	-	-	-	-	-	-	-	-	-	-	-	(786,393)
2 Annualize revisions to new Tri-State network, "load", based on projected contract usage	(222,670)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(222,670)
2 Annualize regulation and frequency response - Tri-State based on projected usage	-	-	-	-	-	-	-	-	-	-	-	(4,410)	(12,540)	-	-	(16,950)
2 Adjust Cowitz revenue for transfers in account reporting	-	-	-	-	-	-	(4,800)	-	-	-	-	-	-	-	-	(4,800)
3 Estimated decrease in use of facilities charge for PG&E and SCE	-	-	-	-	-	-	33,400	-	-	-	-	-	-	-	-	33,400
3 Estimate non-firm transmission with SCE for new generation added October 2010	-	-	-	-	(1,700,000)	-	-	-	-	-	-	-	-	-	-	(1,700,000)
3 Non-Firm usage from Los Angeles Department of Water & Power for generation through Pac. Transmission - occurred Feb.	-	-	-	-	(390,000)	-	-	-	-	-	-	-	-	-	-	(390,000)
3 Estimated Enel accrual fee refund based on decrease of 40 MW from 60 MW deferral fee collected	-	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	81,000
3 AEP Long-term pt-to-pt, 3 MW, starts June 2011, subject to capacity created from added transmission - forecasted December 2011.	-	(6,075)	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,075)
3 Enel deferral fee: 25 MW agreement starts July 2011, but no longer competing request so contract revision for deferral to Nov 1.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Customer will likely defer 25 MW again due to lack of generation facility.	-	(50,625)	-	-	-	-	-	-	-	-	-	-	-	-	-	(50,625)
3 Columbia Energy Partners long-term point-to-point, estimated amount of 187 MW and starting June 1 with a high likelihood of	-	(378,675)	-	-	-	-	-	-	-	-	-	-	-	-	-	(378,675)
3 Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers	-	-	-	-	-	-	-	-	-	-	-	-	-	73,078	725,363	798,441
<b>Test Period Incremental Adjustments</b>	735,450	(1,345,210)	234,207	-	(2,090,000)	2,635	28,600	-	-	(160,316)	-	(4,410)	(12,540)	73,078	725,363	(1,813,143)
<b>Accum Test Period Totals</b>	(1,688,163)	(9,513,450)	(4,722,399)	(16,282,615)	(10,252,720)	(1,173,110)	(22,337,060)	(1,754,595)	(596,012)	(528,071)	(144,444)	(66,841)	(565,777)	-	-	(69,825,298)

Rocky Mountain Power  
 Results of Operations - December 2010  
 Wheeling Revenue Adjustment

Customer	Network 301912	Pt-to-Pt 302980	Legacy Contracts 301916	Legacy Contracts 301917	Non-Firm Wheeling 301922	ST Firm Wheeling 301926	Use of Facilities 302901	Ancillary C&T-Spin/Sup 301970	Ancillary Spin/Sup 302902	Delivery/ Distribution Metering 301966	Schedule 1 Scheduling 301967	Schedule 3 Regulation/ Trans. 301968	Schedule 3 Regulation/ C&T 301969	Penalties 505961	Penalties 505963	Total
1 Type 1 adjustments (Normalize for out of period and one-time adjs)	969,620	29,765	-	-	-	2,635	-	-	-	(160,316)	-	-	-	-	-	841,704
2 Type 2 adjustments (Annualize changes that occur during the test period)	(234,170)	(1,020,600)	234,207	-	-	-	(4,800)	-	-	-	-	(4,410)	(12,540)	-	-	(1,042,313)
3 Type 3 adjustments (Perform known and measurable changes or estimated changes)	-	(354,375)	-	-	(2,090,000)	-	33,400	-	-	-	-	-	-	73,078	725,363	(1,612,534)
Total	735,450	(1,345,210)	234,207	-	(2,090,000)	2,635	28,600	-	-	(160,316)	-	(4,410)	(12,540)	73,078	725,363	(1,813,143)

Ref. 3.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Joint Use Revenue	454	3	164,895	UT	Situs	164,895	3.7.1

**Description of Adjustment:**

This adjustment reflects a change to Joint Use Revenue - Schedule 4 resulting from a proposed increase in the per pole attachment rate from \$7.02 to \$8.10. in Docket No. 10-035-124.

Rocky Mountain Power  
 Results of Operations - December 2010  
 Joint Use Revenue

State	FERC	SAP	Year Ended December-2010			Year Ending December-2011			Comments
			Attachment Qty to be Invoiced	Rate	Revenue	Attachment Qty to be Invoiced	Rate	Revenue <sup>1</sup>	
<b>Invoiced Annually</b>									
	454.1	301864	32,046	\$ 7.02	\$ 224,963	20,830	\$ 7.02	\$ 146,227	
	454.1	301864				11,216	\$ 8.10	\$ 90,850	
UT (Qwest)	454.1	301864	67,108	\$ 12.56	\$ 842,876	67,108	\$ 12.56	\$ 842,876	Rate and count is fixed per existing Settlement Agreement with Qwest effective December 2005 through 2015.
<b>Invoiced Semi-Annually<sup>2</sup></b>									
	454.1	301864	137,823	\$ 7.02	\$ 967,517	138,309	\$ 3.51	\$ 485,465	
	454.1	301864				137,337	\$ 4.05	\$ 556,215	
Billing Adjustments <sup>3</sup>	454.1	301864			\$ (84,997)				
<b>Subtotal</b>			<b>236,977</b>		<b>\$ 1,950,360</b>	<b>236,977</b>		<b>\$ 2,121,632</b>	
Application Fees	454.1	301867 & 301879			\$ 11,153			\$ 8,365	Application Fee & Per Pole Processing included in the proposed 2011 Rate effective October 2011.
Per Pole Fees	454.1	301867 & 301879			\$ 14,353			\$ 10,764	
<b>Total Joint Use Revenue</b>					<b>\$ 1,975,866</b>			<b>\$ 2,140,761</b>	

\$ 164,895  
 Ref 3.7

<sup>1</sup> Revenue for year-ending December 2011 is calculated based off an effective billing cycle month of October 1, 2011 - pending approval in UT Docket No. 10-035-124.  
<sup>2</sup> Total attachment counts to be invoiced semi-annually during CY 2011 is 137,823 which is calculated by taking the average count of those billed at current rate and those billed at the proposed rate.  
<sup>3</sup> Includes billing adjustments due to prior period contact rental and quantity adjustments due to inventory reconciliation with pole attachers



	4.1	4.2	4.3	4.4	4.5	4.6	
	Miscellaneous General Expense	Wage and Employee Benefit - Annualization	Wage and Employee Benefit - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries	Pension Curtailment and Date Change	
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	(62,981,154)	-	-	-	-	-	
6 Total Operating Revenues	(62,981,154)	-	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	284,050	-	81,532	1,671,222	89,870	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	284,983	-	11,911	244,148	28,924	-	
12 Other Power Supply	(1,191,023)	-	28,291	579,894	(1,269,102)	-	
13 Transmission	629,015	(77)	14,197	291,008	(251)	-	
14 Distribution	4,312,649	(344)	71,379	1,463,099	(900)	-	
15 Customer Accounting	656,837	(6,880)	37,473	768,110	-	-	
16 Customer Service & Info	(73,713,075)	(19,208)	5,759	118,038	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	1,094,581	(177,641)	72,366	1,483,346	1,069,287	(36,816)	
19 Total O&M Expenses	(67,641,983)	(204,151)	322,907	6,618,864	(82,172)	(36,816)	
20 Depreciation	-	-	-	-	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(3,280,834)	68,209	(107,887)	(2,211,429)	27,454	(1,976,085)	
24 State	(445,811)	9,268	(14,660)	(300,496)	3,731	(268,517)	
25 Deferred Income Taxes	6,740,076	-	-	-	-	2,258,575	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	
28 Total Operating Expenses:	(64,628,551)	(126,673)	200,361	4,106,939	(50,987)	(22,844)	
29							
30 Operating Rev For Return:	1,647,397	126,673	(200,361)	(4,106,939)	50,987	22,844	
31							
32 Rate Base:							
33 Electric Plant In Service	112,320	-	-	-	-	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	-	-	-	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	-	-	-	-	-	-	
39 Fuel Stock	-	-	-	-	-	-	
40 Material & Supplies	-	-	-	-	-	-	
41 Working Capital	-	-	-	-	-	-	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	
44 Total Electric Plant:	112,320	-	-	-	-	-	
45							
46 Deductions:							
47 Accum Prov For Deprec	1,089,535	-	-	-	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	602,739	-	-	-	(1,296,151)	(1,364,422)	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	
53 Miscellaneous Deductions	-	-	-	-	-	-	
54							
55 Total Deductions:	1,692,274	-	-	-	(1,296,151)	(1,364,422)	
56							
57 Total Rate Base:	1,804,593	-	-	-	(1,296,151)	(1,364,422)	
58							
59							
60 Estimated ROE impact	0.059%	0.005%	-0.008%	-0.161%	0.082%	0.006%	0.005%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	4,660,829	204,151	(322,907)	(6,618,864)	3,389,579	82,172	36,816
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(14,116,219)	-	-	-	-	-	0
71 Schedule "M" Deductions	364,230	-	-	-	-	-	5,951,292
72 Income Before Tax	(9,819,621)	204,151	(322,907)	(6,618,864)	3,389,579	82,172	(5,914,476)
73							
74 State Income Taxes	(445,811)	9,268	(14,660)	(300,496)	153,887	3,731	(268,517)
75							
76 Taxable Income	(9,373,810)	194,882	(308,247)	(6,318,368)	3,235,692	78,441	(5,645,959)
77							
78 Federal Income Taxes	(3,280,834)	68,209	(107,887)	(2,211,429)	1,132,492	27,454	(1,976,085)

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	DSM Revenue and Expense Removal	Wyoming Inverted Rates Advertising	Incremental Generation & Transmission O&M	MEHC Transition Savings	Solar Photovoltaic Program	Utah AMR Savings	Insurance Expense
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(62,981,154)	-	-	-	-	-	-
6 Total Operating Revenues	(62,981,154)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	1,155,152	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	676,317	-	-	-	446,464
13 Transmission	-	-	36,199	-	-	-	287,940
14 Distribution	-	-	-	-	-	-	2,779,416
15 Customer Accounting	-	-	-	-	-	(141,866)	-
16 Customer Service & Info	(73,831,154)	25,196	-	-	(11,705)	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	2,020,970	11,628	-	(3,348,559)
19 Total O&M Expenses	(73,831,154)	25,196	1,867,668	2,020,970	(77)	(141,866)	165,260
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(335,619)	(8,418)	(624,006)	(675,226)	26	47,399	1,055,821
24 State	(45,605)	(1,144)	(84,792)	(91,752)	3	6,441	143,468
25 Deferred Income Taxes	4,498,908	-	-	-	-	-	(17,406)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(69,713,470)	15,634	1,158,869	1,253,991	(48)	(88,026)	1,347,143
29							
30 Operating Rev For Return:	6,732,316	(15,634)	(1,158,869)	(1,253,991)	48	88,026	(1,347,143)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	112,320	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	112,320	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	1,089,535	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	3,267,911	-	-	4,104	-	-	(8,703)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	3,267,911	-	-	4,104	-	1,089,535	(8,703)
56							
57 Total Rate Base:	3,267,911	-	-	4,104	-	1,201,854	(8,703)
58							
59							
60 Estimated ROE impact	0.254%	-0.001%	-0.045%	-0.049%	0.000%	0.000%	-0.053%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	10,850,000	(25,196)	(1,867,668)	(2,020,970)	77	141,866	(165,260)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(11,854,517)	-	-	-	-	-	(2,261,703)
71 Schedule "M" Deductions	-	-	-	-	-	-	(5,587,062)
72 Income Before Tax	(1,004,517)	(25,196)	(1,867,668)	(2,020,970)	77	141,866	3,160,099
73							
74 State Income Taxes	(45,605)	(1,144)	(84,792)	(91,752)	3	6,441	143,468
75							
76 Taxable Income	(958,912)	(24,052)	(1,782,876)	(1,929,218)	74	135,425	3,016,630
77							
78 Federal Income Taxes	(335,619)	(8,418)	(624,006)	(675,226)	26	47,399	1,055,821

	4.14	0	0	0	0	0	0
Generation Overhaul Expense	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(2,713,727)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	1,736,694	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(977,033)	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	326,436	-	-	-	-	-	-
24 State	44,357	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(606,239)	-	-	-	-	-	-
29							
30 Operating Rev For Return:	606,239	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.024%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	977,033	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	977,033	-	-	-	-	-	-
73							
74 State Income Taxes	44,357	-	-	-	-	-	-
75							
76 Taxable Income	932,676	-	-	-	-	-	-
77							
78 Federal Income Taxes	326,436	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Non-utility Flights	921	1	(3,260)	SO	41.861%	(1,365)	
Non-utility Flights	901	1	(991)	CN	48.270%	(478)	
Non-utility Flights	560	1	(185)	SG	41.843%	(77)	
Non-utility Flights	580	1	(726)	SNPD	47.374%	(344)	
Advertising Expense	903	1	(13,262)	CN	48.270%	(6,401)	
Advertising Expense	909	1	(26,637)	CN	48.270%	(12,858)	
Advertising Expense	909	1	3,571	ID	Situs	-	
Office Supplies & Expense	921	1	(26,841)	SO	41.861%	(11,236)	
Outside Services	923	1	(1,360)	SO	41.861%	(569)	
Miscellaneous General Expense	930	1	(12,950)	ID	Situs	-	
Miscellaneous General Expense	930	1	(38,850)	OR	Situs	-	
Miscellaneous General Expense	930	1	(148,553)	UT	Situs	(148,553)	
Centennial Expenses	909	1	(13,157)	CN	48.270%	(6,351)	
Centennial Expenses	921	1	(11,443)	SO	41.861%	(4,790)	
Centennial Expenses	931	1	(583)	SO	41.861%	(244)	
Dues and Subscriptions	930	1	(26,000)	SO	41.861%	(10,884)	
			<u>(321,227)</u>			<u>(204,151)</u>	4.1.1

**Description of Adjustment:**

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

Rocky Mountain Power  
Results of Operations - December 2010  
Miscellaneous General Expense

Description	FERC	Factor	Amt to Exclude
<b>Non-utility Flights</b>			
Office Supplies and Expenses	921	SO	3,260
Customer Accounts	901	CN	991
Transmission	560	SG	185
Distribution	580	SNPD	726
			<u>5,162</u>
<b>FERC 903 - Customer Accounts</b>			
Miscellaneous	903	CN	13,262
			<u>13,262</u>
<b>FERC 909 - Informational &amp; Instructional Adv</b>			
Miscellaneous	909	CN	22,455
Miscellaneous	909	ID	(3,571)
Donations	909	CN	2,975
Blue Sky	909	CN	1,207
			<u>23,066</u>
<b>FERC 921 - Office Supplies &amp; Expenses</b>			
Charitable Donations and Sponsorships	921	SO	19,781
Employee Expenses	921	SO	32
Legislative & Lobbyist	921	SO	4,450
DSM Costs	921	SO	2,578
			<u>26,841</u>
<b>FERC 923 - Outside Services</b>			
Blue Sky	923	SO	1,360
			<u>1,360</u>
<b>FERC 930 - Misc General Expense</b>			
Challenge Grant - Idaho	930	IDU	12,950
Challenge Grant - Oregon	930	OR	38,850
EDCU Rent Contribution*	930	UT	84,981
Utah Sports Authority Rent Contribution*	930	UT	57,072
EDCU Other Contribution*	930	UT	6,500
			<u>200,353</u>
<b>Centennial Celebration Expenses</b>			
Advertising	909	CN	13,157
Office Supplies and Expenses	921	SO	11,443
Miscellaneous	931	SO	583
			<u>25,183</u>
<b>Dues and Subscriptions</b>			
Utah Taxpayers Association	930	SO	20,000
Utah Manufacturers Association	930	SO	6,000
			<u>26,000</u>
<b>TOTAL MISC GENERAL EXPENSE REMOVED</b>			<u>321,227</u>
			Ref 4.1

\*Per the UT commission order in Docket No. 09-035-23, EDCU and Utah Sports Authority rent contributions are removed through this adjustment. However, the Company does not agree with this adjustment and reserves the right to dispute this adjustment in future rate cases.

Rocky Mountain Power  
Utah Results of Operations - December 2010  
Wage and Employee Benefit - Annualization

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Operations	500	2	117,724	SG	41.843%	49,260	
Steam Operations	500	2	(5)	SSGCH	40.965%	(2)	
Fuel Related - Non-NPC	501	2	(269)	SE	41.229%	(111)	
Steam Maintenance	512	2	77,519	SG	41.843%	32,436	
Steam Maintenance	512	2	(124)	SSGCH	40.965%	(51)	
Hydro Operations	535	2	13,411	SG-P	41.843%	5,612	
Hydro Operations	535	2	9,893	SG-U	41.843%	4,139	
Hydro Maintenance	545	2	3,440	SG-P	41.843%	1,439	
Hydro Maintenance	545	2	1,722	SG-U	41.843%	721	
Other Operations	548	2	11,717	SG	41.843%	4,903	
Other Operations	548	2	1,021	SSGCT	41.878%	428	
Other Maintenance	553	2	3,091	SG	41.843%	1,294	
Other Maintenance	553	2	360	SSGCT	41.878%	151	
Other Expenses	557	2	51,421	SG	41.843%	21,516	
Transmission Operations	560	2	22,343	SG	41.843%	9,349	
Transmission Maintenance	571	2	11,586	SG	41.843%	4,848	
Distribution Operations	580	2	33,276	UT	Situs	11,772	
Distribution Operations	580	2	46,872	SNPD	47.374%	22,205	
Distribution Maintenance	593	2	78,522	UT	Situs	31,526	
Distribution Maintenance	593	2	12,403	SNPD	47.374%	5,876	
Customer Accounts	903	2	56,796	CN	48.270%	27,415	
Customer Accounts	903	2	35,711	UT	Situs	10,058	
Customer Services	908	2	5,078	CN	48.270%	2,451	
Customer Services	908	2	59	OTHER	0.000%	-	
Customer Services	908	2	7,201	UT	Situs	3,307	
Administrative & General	920	2	4,463	UT	Situs	1,046	
Administrative & General	920	2	166,502	SO	41.861%	69,699	
Administrative & General	935	2	31	UT	Situs	-	
Administrative & General	935	2	3,871	SO	41.861%	1,620	
			<u>775,636</u>			<u>322,907</u>	4.3.2

**Description of Adjustment:**

The Company has several labor groups, each with different effective contract renewal dates. This adjustment annualizes the wage increases that occurred during the year ended December 2010 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

Rocky Mountain Power  
 Utah Results of Operations - December 2010  
 Wage and Employee Benefit - Pro Forma

	<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>
<b>Adjustment to Expense:</b>							
Steam Operations	500	3	2,413,079	SG	41.843%	1,009,708	
Steam Operations	500	3	(109)	SSGCH	40.965%	(45)	
Fuel Related - Non-NPC	501	3	(5,506)	SE	41.229%	(2,270)	
Steam Maintenance	512	3	1,588,969	SG	41.843%	664,874	
Steam Maintenance	512	3	(2,551)	SSGCH	40.965%	(1,045)	
Hydro Operations	535	3	274,898	SG-P	41.843%	115,026	
Hydro Operations	535	3	202,776	SG-U	41.843%	84,848	
Hydro Maintenance	545	3	70,507	SG-P	41.843%	29,502	
Hydro Maintenance	545	3	35,302	SG-U	41.843%	14,771	
Other Operations	548	3	240,173	SG	41.843%	100,496	
Other Operations	548	3	20,925	SSGCT	41.878%	8,763	
Other Maintenance	553	3	63,366	SG	41.843%	26,514	
Other Maintenance	553	3	7,375	SSGCT	41.878%	3,089	
Other Expenses	557	3	1,054,012	SG	41.843%	441,032	
Transmission Operations	560	3	457,984	SG	41.843%	191,635	
Transmission Maintenance	571	3	237,489	SG	41.843%	99,373	
Distribution Operations	580	3	682,089	UT	Situs	241,295	
Distribution Operations	580	3	960,775	SNPD	47.374%	455,155	
Distribution Maintenance	593	3	1,609,531	UT	Situs	646,210	
Distribution Maintenance	593	3	254,231	SNPD	47.374%	120,439	
Customer Accounts	903	3	1,164,196	CN	48.270%	561,953	
Customer Accounts	903	3	732,001	UT	Situs	206,157	
Customer Services	908	3	104,086	CN	48.270%	50,242	
Customer Services	908	3	1,214	OTHER	0.000%	-	
Customer Services	908	3	147,613	UT	Situs	67,796	
Administrative & General	920	3	91,474	UT	Situs	21,451	
Administrative & General	920	3	3,412,907	SO	41.861%	1,428,680	
Administrative & General	935	3	625	UT	Situs	-	
Administrative & General	935	3	79,348	SO	41.861%	33,216	
			<u>15,898,780</u>			<u>6,618,864</u>	4.3.2

**Description of Adjustment:**

The Company has several labor groups, each with different effective contract renewal dates. This adjustment recognizes increases that have occurred, or are projected to occur through December 2011. See page 4.3.1 for more information on how this adjustment was calculated.

**Rocky Mountain Power**  
**Results of Operations - December 2010**  
**Wage and Employee Benefit Adjustment**

The unadjusted, annualized (12 months ended December 2010), and pro forma period (12 months ending December 2011) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the pro forma labor expenses.

1. Actual December 2010 total labor related expenses are identified on page 4.3.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual December 2010 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.3.3.
3. The annualized December 2010 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2011 (see page 4.3.4). Union costs were escalated using the contractual and planned rates found on page 4.3.5. Non-union costs were escalated using the actual rates for 2011.
4. Compensation related to the Annual Incentive Plan is included at 2011 target levels. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Pro forma December 2011 pension and employee benefit expenses are based on either December 2011 actuarial projections or are calculated by using actual data escalated to December 2011. These expenses can be found on page 4.3.7.
6. Payroll tax calculations can be found on page 4.3.8.

Rocky Mountain Power  
Results of Operations - December 2010  
Wage and Employee Benefit Adjustment

Account	Description	12 Months Ended December 2010	Annualized		Pro forma		Ref.
			12 Months Ended December 2010	Adjustment	12 Months Ending December 2011	Adjustment	
5001XX	Regular Ordinary Time	414,975,436	415,875,743	900,308	422,488,925	6,613,182	4.3.3
5002XX	Overtime	55,849,018	55,970,185	121,167	56,860,213	890,028	4.3.3
5003XX	Premium Pay	6,931,756	6,946,795	15,039	7,057,261	110,467	4.3.3
	<b>Subtotal for Escalation</b>	<b>477,756,209</b>	<b>478,792,723</b>	<b>1,036,513</b>	<b>486,406,399</b>	<b>7,613,677</b>	4.3.3&4
5005XX	Unused Leave Accrual	2,660,645	2,666,417	5,772	2,708,818	42,401	4.3.6
500600	Temporary/Contract Labor	-	-	-	-	-	
500700	Severance/Redundancy (1)	235,337	235,337	-	235,337	-	
500850	Other Salary/Labor Costs	5,196,782	5,196,782	-	5,196,782	-	
50109X	JO Cutbacks	(1,288,739)	(1,291,535)	(2,796)	(1,312,073)	(20,538)	4.3.6
	<b>Subtotal Bare Labor</b>	<b>484,560,233</b>	<b>485,599,723</b>	<b>1,039,490</b>	<b>493,235,263</b>	<b>7,635,540</b>	
500410	Annual Incentive Plan	26,606,117	26,606,117	-	33,376,000	6,769,883	4.3.6
	<b>Total Incentive</b>	<b>26,606,117</b>	<b>26,606,117</b>	<b>-</b>	<b>33,376,000</b>	<b>6,769,883</b>	
500250	Overtime Meals	1,008,475	1,008,475	-	1,008,475	-	
500400	Bonus and Awards	738,091	738,091	-	738,091	-	4.3.6
501325	Physical Exam	831	831	-	831	-	
502300	Education Assistance	291,907	291,907	-	291,907	-	
580899	Mining Salary/Benefit Credit	(222,514)	(222,514)	-	(222,514)	-	
	<b>Total Other Labor</b>	<b>1,816,789</b>	<b>1,816,789</b>	<b>-</b>	<b>1,816,789</b>	<b>-</b>	
	<b>Subtotal Labor and Incentive</b>	<b>512,983,139</b>	<b>514,022,629</b>	<b>1,039,490</b>	<b>528,428,051</b>	<b>14,405,422</b>	
50110X	Pensions (2)	29,858,438	29,858,438	-	31,417,759	1,559,321	4.3.7
501115	SERP Plan	3,528,224	3,528,224	-	3,428,000	(100,224)	4.3.7
50115X	Post Retirement Benefits - FAS 106 (2)	15,236,246	15,236,246	-	15,713,233	476,987	4.3.7
501160	Post Employment Benefits - FAS 112	6,065,155	6,065,155	-	6,175,314	110,159	4.3.7
	<b>Total Pensions</b>	<b>54,688,063</b>	<b>54,688,063</b>	<b>-</b>	<b>56,734,306</b>	<b>2,046,243</b>	4.3.7
501102	Pension Administration	188,389	188,389	-	188,389	-	4.3.7
50112X	Medical	55,743,330	55,743,330	-	58,978,141	3,234,811	4.3.7
501175	Dental	1,875,056	1,875,056	-	2,260,682	385,626	4.3.7
501200	Vision	250,755	250,755	-	251,829	1,074	4.3.7
50122X	Life	835,042	835,042	-	849,805	14,764	4.3.7
501250	401(k)	19,446,818	19,446,818	-	19,947,167	500,349	4.3.7
501251	401(k) Administration	405,897	405,897	-	405,897	0	4.3.7
501252	401(k) Fixed	16,397,234	16,397,234	-	17,524,798	1,127,563	4.3.7
501275	Accidental Death & Disability	49,500	49,500	-	50,607	1,107	4.3.7
501300	Long-Term Disability	3,150,832	3,150,832	-	3,208,006	57,174	4.3.7
5016XX	Worker's Compensation	1,789,597	1,789,597	-	1,822,307	32,710	4.3.7
502900	Other Salary Overhead	2,165,973	2,165,973	-	2,165,973	-	4.3.7
	<b>Total Benefits</b>	<b>102,298,424</b>	<b>102,298,424</b>	<b>-</b>	<b>107,653,602</b>	<b>5,355,178</b>	4.3.7
	<b>Subtotal Pensions and Benefits</b>	<b>156,986,486</b>	<b>156,986,486</b>	<b>-</b>	<b>164,387,907</b>	<b>7,401,421</b>	4.3.7
580500	Payroll Tax Expense	35,894,843	35,969,420	74,578	36,998,426	1,029,006	4.3.8
580700	Payroll Tax Expense-Unemployment	3,865,704	3,865,704	-	3,865,704	-	
	<b>Total Payroll Taxes</b>	<b>39,760,547</b>	<b>39,835,124</b>	<b>74,578</b>	<b>40,864,130</b>	<b>1,029,006</b>	
	<b>Total Labor</b>	<b>709,730,172</b>	<b>710,844,240</b>	<b>1,114,067</b>	<b>733,680,089</b>	<b>22,835,849</b>	4.3.9
	Non-Utility and Capitalized Labor	215,601,678	215,940,109	338,431	222,877,179	6,937,069	4.3.9
	<b>Total Utility Labor</b>	<b>494,128,494</b>	<b>494,904,130</b>	<b>775,636</b>	<b>510,802,910</b>	<b>15,898,780</b>	4.3.9

Page 4.2

Page 4.3

## Notes:

- (1) MEHC Transition severance amortization accrual effects are not included.  
(2) Pension Curtailment Gain and Pension and Post Retirement Measurement Date Change effects are not included.

Labor (12 months ended December 2010)

Acct	Account Desc.	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total	Ref.
5001XX	Reg/Ordinary Time	32,784	31,993	37,488	35,164	33,319	35,053	34,897	34,673	35,208	33,213	34,542	36,541	414,975	Ref. 4.3.2
5002XX	Overtime	4,938	2,948	4,534	5,074	4,487	4,883	4,481	4,167	5,266	4,765	4,926	4,801	55,840	Ref. 4.3.2
5003XX	Premium Pay	419	353	404	686	533	630	705	730	590	488	749	644	6,932	Ref. 4.3.2
	<b>Grand Total</b>	<b>38,151</b>	<b>35,295</b>	<b>42,426</b>	<b>40,924</b>	<b>38,338</b>	<b>40,546</b>	<b>40,083</b>	<b>40,170</b>	<b>41,154</b>	<b>38,466</b>	<b>40,217</b>	<b>41,986</b>	<b>477,756</b>	Ref. 4.3.2

Labor (12 months ended December 2010)

Group Code	Labor Group	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
2	Officer/Exempt	14,419	13,277	16,699	15,459	13,929	14,468	15,538	14,141	15,187	14,278	14,374	16,038	177,805
3	IBEW 125	3,117	2,730	3,037	3,007	3,045	3,232	3,012	3,225	3,305	2,920	3,208	3,382	37,221
4	IBEW 659	4,231	2,888	3,333	3,346	3,358	3,873	3,494	3,599	3,644	3,632	3,665	3,721	42,764
5	LWUA 197	297	147	177	168	170	176	179	161	205	188	197	194	2,188
6	LWUA 127	3,304	3,375	4,194	4,292	4,011	4,002	3,754	3,508	3,954	3,653	3,685	4,064	46,095
9	IBEW 57 WY	47	49	55	56	68	68	68	60	62	57	61	58	700
11	IBEW 57 PD	7,443	7,681	8,739	8,789	8,380	9,080	8,607	8,930	8,697	8,184	9,124	8,733	102,887
12	IBEW 57 PS	3,585	3,575	4,274	3,973	3,694	3,767	3,507	3,927	4,108	3,671	4,080	3,838	45,811
13	PCCC Non-Exempt	669	669	697	672	669	699	674	646	662	646	662	676	8,161
15	IBEW 57 CT	212	185	227	225	203	225	228	235	244	282	212	253	2,740
18	Non-Exempt	868	709	963	936	902	957	1,033	965	1,038	955	950	1,028	11,364
	<b>Grand Total</b>	<b>38,151</b>	<b>35,295</b>	<b>42,426</b>	<b>40,924</b>	<b>38,338</b>	<b>40,546</b>	<b>40,083</b>	<b>40,170</b>	<b>41,154</b>	<b>38,466</b>	<b>40,217</b>	<b>41,986</b>	<b>477,756</b>

Annualization Increase

Group Code	Labor Group	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
2	Officer/Exempt	0.88%											
3	IBEW 125		2.50%										
4	IBEW 659		2.50%										
5	LWUA 197						1.50%						
9	IBEW 57 WY							1.50%					
11	IBEW 57 PD												
12	IBEW 57 PS												
13	PCCC Non-Exempt												
15	IBEW 57 - CT						2.25%						
18	Non-Exempt	0.88%											

December 2010 Annualized Labor

Group Code	Labor Group	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
2	Officer/Exempt	14,419	13,277	16,699	15,459	13,929	14,468	15,538	14,141	15,187	14,278	14,374	16,038	177,805
3	IBEW 125	3,185	2,730	3,037	3,007	3,045	3,232	3,012	3,225	3,305	2,920	3,208	3,382	37,289
4	IBEW 659	4,337	2,888	3,333	3,346	3,358	3,873	3,494	3,599	3,644	3,632	3,665	3,721	42,880
5	LWUA 197	230	149	179	171	173	176	179	161	205	188	197	194	2,201
6	LWUA 127	3,386	3,426	4,257	4,356	4,071	4,062	3,810	3,865	4,014	3,653	3,685	4,064	46,657
9	IBEW 57 WY	48	49	56	58	69	69	68	60	62	57	61	58	705
11	IBEW 57 PD	7,610	7,681	8,739	8,789	8,380	9,080	8,607	8,930	8,697	8,184	9,124	8,733	103,055
12	IBEW 57 PS	3,666	3,575	4,274	3,973	3,604	3,767	3,507	3,927	4,108	3,671	4,080	3,838	45,802
13	PCCC Non-Exempt	669	669	697	672	669	699	674	646	662	646	662	676	8,161
15	IBEW 57 CT	216	189	253	250	207	225	228	235	244	282	212	253	2,764
18	Non-Exempt	868	709	963	936	902	957	1,033	965	1,038	955	950	1,028	11,364
	<b>Grand Total</b>	<b>38,683</b>	<b>35,353</b>	<b>42,488</b>	<b>40,997</b>	<b>38,406</b>	<b>40,607</b>	<b>40,139</b>	<b>40,227</b>	<b>41,213</b>	<b>38,466</b>	<b>40,217</b>	<b>41,986</b>	<b>478,793</b>

Pro Forma Increase to December 2011

Group Code	Labor Group	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
2	Officer/Exempt	1,96%											
3	IREW 125		1,75%										
4	IREW 659		1,75%										
5	UMUA 187			1,50%									
8	UMUA 127									1,50%			
9	IREW 57 WY												
11	IREW 57 PD		1,75%										
12	IREW 57 PS		1,75%										
13	PCCC Non-Exempt												
15	IREW57 CT					1,75%							
18	Non-Exempt												

December 2011 Pro Forma Labor

Group Code	Labor Group	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
2	Officer/Exempt	14,701	13,537	17,037	15,761	14,202	14,751	15,842	14,418	15,485	14,558	14,656	16,352	181,290
3	IREW 125	3,165	2,778	3,090	3,060	3,098	3,189	3,062	3,382	3,363	2,971	3,265	3,441	37,896
4	IREW 659	4,337	2,539	3,391	3,405	3,417	3,440	3,545	3,652	3,705	3,686	3,729	3,787	43,565
5	UMUA 187	230	149	179	171	173	178	181	194	208	191	200	197	2,221
8	UMUA 127	3,398	3,426	4,257	4,356	4,074	4,662	3,810	3,865	4,174	3,708	3,740	4,125	46,823
9	IREW 57 WY	48	49	56	59	69	69	58	63	63	59	62	59	710
11	IREW 57 PD	7,610	7,815	8,891	8,943	8,527	9,739	8,758	9,452	8,850	8,327	9,284	8,885	104,725
12	IREW 57 PS	3,660	3,538	4,349	4,042	3,657	3,633	3,658	4,160	4,160	3,738	4,151	3,906	46,631
13	PCCC Non-Exempt	669	669	697	672	669	669	674	719	718	646	682	676	8,161
15	IREW57 CT	216	199	233	230	207	229	232	248	248	287	216	258	2,793
18	Non-Exempt	915	723	1,013	954	920	935	1,053	984	1,058	974	969	1,049	11,586
<b>Grand Total</b>		<b>38,983</b>	<b>35,922</b>	<b>43,184</b>	<b>41,853</b>	<b>39,019</b>	<b>41,265</b>	<b>40,797</b>	<b>40,862</b>	<b>41,885</b>	<b>39,150</b>	<b>40,932</b>	<b>42,734</b>	<b>466,406</b>

Rocky Mountain Power  
Results of Operations - December 2010  
Wage and Employee Benefit Adjustment

Labor Increases - January 2010 through December 2011

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2010 is shown as effective on January 1, 2011.

12 Months Ended December 2010													
Group Code	Labor Group	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
2	Officer/Exempt	0.88%											
3	IBEW 125		2.50%										
4	IBEW 659		2.50%										
5	UWUA 197					1.50%							
8	UWUA 127		1.25%							1.50%			
9	IBEW 57 WY						1.50%						
11	IBEW 57 PD		2.25%										
12	IBEW 57 PS		2.25%										
13	PCCC Non-Exempt												
15	IBEW57 CT					2.25%							
18	Non-Exempt	0.88%											

12 Months Ended December 2011													
Group Code	Labor Group	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
2	Officer/Exempt	1.96%											
3	IBEW 125		1.75%										(1)
4	IBEW 659		1.75%										(3)
5	UWUA 197					1.50%							(3)
8	UWUA 127						1.50%			1.50%			(2)
9	IBEW 57 WY						1.50%						(2)
11	IBEW 57 PD		1.75%										(2)
12	IBEW 57 PS		1.75%										(2)
13	PCCC Non-Exempt												(2)
15	IBEW57 CT					1.75%							(2)
18	Non-Exempt	1.96%											(1)

- (1) Actual
- (2) Projected labor increases supported by union contracts
- (3) Projected labor increases supported by planning targets. Negotiations ongoing.

Rocky Mountain Power  
 Results of Operations - December 2010  
 Wage and Employee Benefit Adjustment

Composite Labor Increases

Regular Time/Overtime/Premium Pay December 2010 - ACTUAL	477,756,209	Ref. 4.3.2
Regular Time/Overtime/Premium Pay December 2010 - ANNUALIZED % Increase	478,792,723 0.22%	4.3.2
Regular Time/Overtime/Premium Pay December 2011 - PRO FORMA % Increase	486,406,399 1.59%	4.3.2

Miscellaneous Bare Labor Escalation

Description	Account	December 2010 Actual	Annual Increase	December 2010 Annualized	Annualization Adjustment	Pro Forma Increase	December 2011 Pro forma	Pro Forma Adjustment	Ref.
Unused Sick Leave Accrual	5005XX	2,660,645	0.22%	2,666,417	5,772	1.59%	2,708,818	42,401	4.3.2
JO Cutbacks	50109X	(1,288,739)	0.22%	(1,291,535)	(2,796)	1.59%	(1,312,073)	(20,538)	4.3.2
		1,371,905		1,374,882	2,976		1,396,745	21,863	

Annual Incentive Escalation

Description	Account	December 2010 Actual	December 2011 Pro forma	Pro Forma Adjustment	Ref.
Annual Incentive Plan Compensation	500410	26,606,117	33,376,000	6,769,883	4.3.2
			Included at the Target Level		

Rocky Mountain Power  
Results of Operations December 2010  
Wage and Employee Benefit Adjustment

Account	Description	A	B	C	D	D - A	Ref
		Actual December 2010 Net of Joint Venture	Actual December 2010 GROSS	December 2011 Projected GROSS	December 2011 Projected NET of Joint Venture	Pro Forma Adjustment	
50110X	Pensions - FAS 87	29,858,438	30,723,502	32,328,000	31,417,759	<b>1,559,321</b>	4.3.2
501115	SERP Plan	3,528,224	3,528,224	3,428,000	3,428,000	<b>(100,224)</b>	4.3.2
50115X	Post Retirement Benefits - FAS 106	15,236,246	15,715,024	16,207,000	15,713,233	<b>476,987</b>	4.3.2
501160	Post Employment Benefits - FAS 112	6,065,155	6,248,511	6,362,000	6,175,314	<b>110,159</b>	4.3.2
	Subtotal	54,688,063	56,215,261	58,325,000	56,734,306	<b>2,046,243</b>	4.3.2
501102	Pension Administration	188,389	189,449	189,449	188,389	-	4.3.2
50112X	Medical	55,743,330	57,443,526	60,777,000	58,978,141	<b>3,234,811</b>	4.3.2
501175	Dental	1,875,056	1,948,309	2,349,000	2,260,682	<b>385,626</b>	4.3.2
501200	Vision	250,755	260,883	262,000	251,829	<b>1,074</b>	4.3.2
50122X	Life	835,042	859,799	875,000	849,805	<b>14,764</b>	4.3.2
501250	401(k)	19,446,818	20,073,526	20,590,000	19,947,167	<b>500,349</b>	4.3.2
501251	401(k) Administration	405,897	417,071	417,071	405,897	-	4.3.2
501252	401(k) Fixed	16,397,234	17,041,157	18,213,000	17,524,798	<b>1,127,563</b>	4.3.2
501275	Accidental Death & Disability	49,500	49,884	51,000	50,607	<b>1,107</b>	4.3.2
501300	Long-Term Disability	3,150,832	3,246,098	3,305,000	3,208,006	<b>57,174</b>	4.3.2
5016XX	Worker's Compensation	1,789,597	1,841,345	1,875,000	1,822,307	<b>32,710</b>	4.3.2
502900	Other Salary Overhead	2,165,973	2,167,367	2,167,367	2,165,973	-	4.3.2
	Subtotal	102,298,424	105,538,412	111,070,887	107,653,602	<b>5,355,178</b>	4.3.2
	<b>Grand Total</b>	<b>156,986,486</b>	<b>161,753,673</b>	<b>169,395,887</b>	<b>164,387,907</b>	<b>7,401,421</b>	4.3.2
					Ref 4.3.2	Ref 4.3.2	

Rocky Mountain Power  
 Results of Operations December 2010  
 Wage and Employee Benefit Adjustment  
 Payroll Tax Adjustment Calculation

FICA Calculated on December 2010 Annualized Labor		Reference
Annualized Wages Adjustment	1,039,490	4.3.2
Annualized Incentive Adjustment	-	4.3.2
	<u>1,039,490</u>	
Medicare Rate (no cap)	1.45%	
	<u>15,073</u>	
Social Security Rate	6.20%	
	<u>64,448</u>	
Percentage of Social Security Eligible Wages	92.33%	
	<u>59,505</u>	
<b>Total FICA Tax</b>	<u><b>74,578</b></u>	4.3.2
FICA Calculated on December 2011 Pro Forma Labor		
Pro Forma Wages Adjustment	7,635,540	4.3.2
Pro Forma Incentive Adjustment	6,769,883	4.3.2
	<u>14,405,422</u>	
Medicare Rate (no cap)	1.45%	
	<u>208,879</u>	
Social Security Rate	6.20%	
	<u>893,136</u>	
Percentage of Social Security Eligible Wages	91.83%	
	<u>820,127</u>	
<b>Total FICA Tax</b>	<u><b>1,029,006</b></u>	4.3.2

Rocky Mountain Power

Results of Operations - December 2010

Wage and Employee Benefit Adjustment

Adjustment by FERC Account and Revised Protocol Factor

Indicator	Actual		Annualization Adjustment	Annualized		Pro forma Adjustment	Pro forma	
	12 Months Ended December 2010	% Of Total		12 Months Ended December 2010	12 Months Ending December 2011			
500SG	74,997,639	10.57%	117,724	75,115,363	2,413,079	77,528,442		
500SSGCH	(3,378)	0.00%	(5)	(3,383)	(109)	(3,492)		
501SE	(171,132)	-0.02%	(269)	(171,400)	(5,506)	(176,906)		
512SG	49,384,590	6.96%	77,519	49,462,109	1,588,969	51,051,078		
512SSGCH	(79,295)	-0.01%	(124)	(79,420)	(2,551)	(81,971)		
535SG-P	8,543,737	1.20%	13,411	8,557,149	274,898	8,832,047		
535SG-U	6,302,204	0.89%	9,893	6,312,097	202,776	6,514,872		
545SG-P	2,191,341	0.31%	3,440	2,194,781	70,507	2,265,288		
545SG-U	1,097,164	0.15%	1,722	1,098,886	35,302	1,134,188		
548SG	7,464,502	1.05%	11,717	7,476,219	240,173	7,716,393		
548SSGCT	650,354	0.09%	1,021	651,375	20,925	672,301		
553SG	1,969,394	0.28%	3,091	1,972,485	63,366	2,035,851		
553SSGCT	229,227	0.03%	360	229,586	7,375	236,962		
557SG	32,758,324	4.62%	51,421	32,809,745	1,054,012	33,863,757		
560SG	14,233,981	2.01%	22,343	14,256,324	457,984	14,714,308		
571SG	7,381,081	1.04%	11,586	7,392,667	237,489	7,630,156		
580CA	1,042,869	0.15%	1,637	1,044,506	33,555	1,078,061		
580IDU	804,294	0.11%	1,263	805,556	25,878	831,434		
580OR	8,478,646	1.19%	13,309	8,491,955	272,804	8,764,759		
580SNPD	29,860,557	4.21%	46,872	29,907,429	960,775	30,868,204		
580UT	7,499,371	1.06%	11,772	7,511,142	241,295	7,752,438		
580WA	1,494,001	0.21%	2,345	1,496,346	48,070	1,544,416		
580WYP	1,740,798	0.25%	2,733	1,743,531	56,011	1,799,542		
580WYU	139,103	0.02%	218	139,321	4,476	143,797		
593CA	4,436,803	0.63%	6,964	4,443,768	142,756	4,586,524		
593IDU	3,540,161	0.50%	5,557	3,545,718	113,906	3,659,624		
593OR	15,360,309	2.16%	24,111	15,384,420	494,224	15,878,644		
593SNPD	7,901,417	1.11%	12,403	7,913,820	254,231	8,168,051		
593UT	20,083,987	2.83%	31,526	20,115,513	646,210	20,761,724		
593WA	2,159,642	0.30%	3,390	2,163,032	69,487	2,232,520		
593WYP	3,798,300	0.54%	5,962	3,804,263	122,212	3,926,475		
593WYU	644,444	0.09%	1,012	645,455	20,735	666,191		
903CA	907,981	0.13%	1,425	909,406	29,215	938,620		
903CN	36,182,818	5.10%	56,796	36,239,615	1,164,196	37,403,811		
903IDU	1,663,213	0.23%	2,611	1,665,824	53,515	1,719,338		
903OR	9,485,907	1.34%	14,890	9,500,797	305,213	9,806,010		
903UT	6,407,276	0.90%	10,058	6,417,334	206,157	6,623,490		
903WA	2,388,306	0.34%	3,749	2,392,055	76,845	2,468,899		
903WYP	1,603,145	0.23%	2,516	1,605,662	51,582	1,657,244		
903WYU	294,492	0.04%	462	294,955	9,475	304,430		
908CA	1,267	0.00%	2	1,269	41	1,310		
908CN	3,234,962	0.46%	5,078	3,240,040	104,086	3,344,126		
908IDU	432,706	0.06%	679	433,385	13,922	447,308		
908OR	1,200,240	0.17%	1,884	1,202,124	38,618	1,240,742		
908OTHER	37,716	0.01%	59	37,775	1,214	38,989		
908UT	2,107,082	0.30%	3,307	2,110,389	67,796	2,178,186		
908WYP	846,466	0.12%	1,329	847,794	27,235	875,030		
920CA	204,104	0.03%	320	204,424	6,567	210,991		
920IDU	604,415	0.09%	949	605,364	19,447	624,811		
920OR	440,935	0.06%	692	441,627	14,187	455,814		
920UT	666,682	0.09%	1,046	667,728	21,451	689,179		
920SO	106,071,940	14.95%	166,502	106,238,442	3,412,907	109,651,349		
920WA	416,229	0.06%	653	416,882	13,392	430,275		
920WYP	510,623	0.07%	802	511,424	16,429	527,854		
935OR	17,309	0.00%	27	17,336	557	17,893		
935SO	2,466,115	0.35%	3,871	2,469,986	79,348	2,549,335		
935WA	2,130	0.00%	3	2,133	69	2,201		
<b>Utility Labor</b>	<b>494,128,495</b>	<b>69.62%</b>	<b>775,636</b>	<b>494,904,131</b>	<b>15,898,780</b>	<b>510,802,911</b>	Ref. Page 4.3.2	
<b>Non-Utility/Capital</b>	<b>215,601,678</b>	<b>30.38%</b>	<b>338,431</b>	<b>215,940,109</b>	<b>6,937,069</b>	<b>222,877,179</b>	Ref. Page 4.3.2	
<b>Total</b>	<b>709,730,173</b>	<b>100.0000%</b>	<b>1,114,067</b>	<b>710,844,240</b>	<b>22,835,849</b>	<b>733,680,089</b>	Ref. Page 4.3.2	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Other Purchased Power	557	1	(8,100,681)	SG	41.843%	(3,389,579)	4.4.1
Other Purchased Power	557	1	8,100,681	ID	Situs	-	4.4.1
			-			(3,389,579)	

**Description of Adjustment:**

Payments made to Idaho irrigators as part of the Idaho Irrigation Load Control Program are system allocated in the unadjusted data. This adjustment situs assigns the payments to Idaho. Consistent with the Revised Protocol methodology, DSM costs are situs assigned to the states in which the costs are incurred to match the benefit of reduced load reflected in allocation factors. Allocation of class 1 DSM programs is currently under review with the MSP standing committee.

Rocky Mountain Power  
 Results of Operations - December 2010  
 Irrigation Load Control

Idaho Irrigation Load Control Payments - 12 Months Ended December 2010 8,100,681 Ref. 4.4

**G/L Account Balance Display**

Document currency Document currency Document currency Business area Business

Account number: 514511 DSM - 20/20, Irr, etc  
 Company code 1000 PacifiCorp  
 Business area  
 Fiscal year 2011  
 All documents in currency \* Display currency USD

Period	Debit	Credit	Balance	Cum. balance
Balance Carr				
1	17,860.07	34,379.37	16,519.30-	16,519.30-
2	26,232.32	13,116.16	13,116.16	3,403.14-
3				3,403.14-
4				3,403.14-
5				3,403.14-
6	7,200,000.00	4,788,437.13	2,411,562.87	2,408,159.73
7	4,680,373.68	2,340,186.84	2,340,186.84	4,748,346.57
8	4,753,832.26	2,376,916.13	2,376,916.13	7,125,262.70
9	2,359,135.38	1,181,143.00	1,177,992.38	8,303,255.08
10	8,268,000.00	8,468,698.03	200,698.03-	8,102,557.05
11	9,362.63	12,906.72	3,544.09-	8,099,012.96
12	3,336.58	1,668.29	1,668.29	8,100,681.25
13				8,100,681.25
14				8,100,681.25
15				8,100,681.25
16				8,100,681.25
Total	27,318,132.92	19,217,451.67	8,100,681.25	8,100,681.25

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
1) TransAlta Sale Liability	923	1	1,281,524	SO	41.861%	536,460	4.5.1
2) Settlement Fees	506	1	214,779	SG	41.843%	89,870	
	535	1	69,125	SG-P	41.843%	28,924	
	560	1	(600)	SG	41.843%	(251)	
	580	1	(1,900)	SNPD	47.374%	(900)	
			<u>281,404</u>			<u>117,643</u>	4.5.1
3) Set up CEMA Regulatory Asset	924	1	1,230,000	SO	41.861%	514,891	4.5.1
4) Local 127 Pension Curtailment	920	1	42,847	SO	41.861%	17,936	4.5.1
5) Jim Bridger Turbine Upgrade	557	1	(3,033,000)	SG	41.843%	(1,269,102)	4.5.1
<b>Total Non-Recurring Entries</b>			<u>(197,225)</u>			<u>(82,172)</u>	
<b>Adjustment to Tax:</b>							
<b>1) TransAlta Sale Liability</b>							
Deferred Tax Balance	190	1	(3,096,316)	SO	41.861%	(1,296,151)	
<b>3) Set up CEMA Regulatory Asset</b>							
Schedule M Deduction	SCHMDT	1	(1,230,000)	OTHER	0.000%	-	
Deferred Tax Expense	41010	1	(466,797)	OTHER	0.000%	-	
Deferred Tax Balance	283	1	233,399	OTHER	0.000%	-	

**Description of Adjustment:**

A few accounting entries were made to expense accounts during the twelve months ended December 2010 that are non-recurring in nature or relate to a prior period. These transactions are removed from results of operations to normalize the results. A description of each item is provided on page 4.5.1.

Rocky Mountain Power  
Results of Operations - December 2010  
Remove Non-Recurring Entries

No.	Postg Date	Text	FERC Acct	Amount as Booked	Reference
1	6/30/2010	<b>TransAlta Sale Liability:</b> Per the Centralia Mine sale agreement with TransAlta in May 2000, ten years from the date of the sale, PacifiCorp could release the liability it had set aside for future potential environmental remediation. In June 2010 an entry was made to reduce the regulatory liability with an offsetting credit to FERC Account 923.	9230000	(1,281,524)	Ref 4.5
2	Various	<b>Settlement Fees:</b> A variety of accounting entries were made to expense accounts during the twelve months ended December 2010 for settlement fees involving possible compliance violations. These transactions are removed from results of operations to normalize the test period results.	Various	(281,404)	Ref 4.5
3	10/31/2010	<b>California Catastrophic Event Memorandum Account Regulatory Asset Set-Up:</b> This entry credited expense to set up a regulatory asset in California. It needs to be removed from results.	9240000	(1,230,000)	Ref 4.5
4	1/31/2010	<b>Pension Curtailment in FERC and OTHER Jurisdiction:</b> In January, 2010 entries were made to record the pension curtailment of Local 127 in all jurisdictions. The FERC and OTHER jurisdiction portion was recorded on an SO factor and needs to be removed from results.	9200000	(42,847)	Ref 4.5
5	10/26/2010	<b>Jim Bridger Unit 2, 3 and 4 turbine upgrades:</b> The contract with the vendor is being renegotiated due to certain portions of the Jim Bridger turbine upgrade projects being delayed, deferred and/or potentially cancelled due to project reconfiguration, scope and timing changes in the projects which result from transmission constraints and other issues. This should not impact results of operations.	5570000	3,033,000	Ref 4.5

Total 197,225 Ref 4.5

**Settlement Fee Summary by Account/Factor:**

Account	Factor	Amount
506	SG	(214,779)
535	SG-P	(69,125)
560	SG	600
580	SNPD	1,900
		<u>(281,404)</u>

Rocky Mountain Power  
 Utah Results of Operations - December 2010  
 Pension Curtailment and Date Change

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove Amortization from Results	920	3	5,352,652	UT	Situs	5,352,652	4.6.1
Pro Forma Curtailment Amort.	920	3	(5,951,292)	UT	Situs	(5,951,292)	4.6.2
Pro Forma Date Change Amort.	920	3	561,824	UT	Situs	561,824	4.6.3
			<u>(36,816)</u>			<u>(36,816)</u>	
<b>Adjustment to Tax:</b>							
Schedule M Addition	SCHMAT	1	(283,176)	UT	Situs	(283,176)	
Schedule M Addition	SCHMAT	1	(278,648)	UT	Situs	(278,648)	
Deferred Tax Expense	41110	1	107,468	UT	Situs	107,468	
Deferred Tax Expense	41110	1	105,750	UT	Situs	105,750	
Deferred Tax Balance	283	1	806,011	UT	Situs	806,011	
Deferred Tax Balance	283	1	(3,220,185)	UT	Situs	(3,220,185)	
Deferred Tax Balance	283	1	793,123	UT	Situs	793,123	
Schedule M Addition	SCHMAT	3	561,824	UT	Situs	561,824	
Schedule M Deduction	SCHMDT	3	5,951,292	UT	Situs	5,951,292	
Deferred Tax Expense	41110	3	(213,218)	UT	Situs	(213,218)	
Deferred Tax Expense	41110	3	2,258,575	UT	Situs	2,258,575	
Deferred Tax Balance	190	3	1,385,916	UT	Situs	1,385,916	
Deferred Tax Balance	283	3	(1,129,288)	UT	Situs	(1,129,288)	

**Description of Adjustment:**

The Commission's order in Docket No. 08-035-93 adopted a stipulation to permit deferral and amortization of the pension curtailment gain resulting from employee participation in the 401(k) retirement plan option and for deferral and amortization of the increase in the pension and other postretirement welfare expense caused by the change in the annual measurement date mandated by FAS 158. Amortization of the curtailment began on the books effective January 1, 2009. Amortization of the measurement date change began on the books effective January 1, 2008. This adjustment removes the base period amortization and replaces it with the twelve months ending December 2011 pro forma amortization.

**Rocky Mountain Power**  
**Results of Operations - December 2010**  
**Pension and Postretirement Curtailment and Date Change**

**Pension and Postretirement Curtailment and Date Change Amortization -**  
**12 Months Ended December 2010 included in Unadjusted Results**

Pension Curtailment amort	(5,914,476)
Pension Measurement Date amort	283,176
Postretirement Measurement Date amort	278,648
	<u>(5,352,652)</u>

Ref 4.6

**Rocky Mountain Power**  
**Results of Operations - December 2010**  
**Pension and Postretirement Curtailment and Date Change**

Deferral and Amortization of Pension Curtailment

	<u>Original Amount</u>	<u>Additional Local 127</u>	
Utah Portion per 08-035-38	(16,528,393)	(846,836)	
Amortization Period	36 months	23 months	
	<b>Proforma amort =</b>		<b>(5,951,292)</b> Ref 4.6
	<b><u>Beginning Balance</u></b>	<b><u>Amortization</u></b>	<b><u>Ending Balance</u></b>
2009 January	(16,528,393)	459,122	(16,069,271)
February	(16,069,271)	459,122	(15,610,149)
March	(15,610,149)	459,122	(15,151,027)
April	(15,151,027)	459,122	(14,691,905)
May	(14,691,905)	459,122	(14,232,783)
June	(14,232,783)	459,122	(13,773,661)
July	(13,773,661)	459,122	(13,314,539)
August	(13,314,539)	459,122	(12,855,417)
September	(12,855,417)	459,122	(12,396,295)
October	(12,396,295)	459,122	(11,937,173)
November	(11,937,173)	459,122	(11,478,051)
December	(11,478,051)	459,122	(11,018,929)
2010 January	(11,018,929)	459,122	(10,559,807)
Add Local 127	(846,836)		(11,406,643)
February	(11,406,643)	495,941	(10,910,702)
March	(10,910,702)	495,941	(10,414,761)
April	(10,414,761)	495,941	(9,918,820)
May	(9,918,820)	495,941	(9,422,879)
June	(9,422,879)	495,941	(8,926,938)
July	(8,926,938)	495,941	(8,430,997)
August	(8,430,997)	495,941	(7,935,056)
September	(7,935,056)	495,941	(7,439,115)
October	(7,439,115)	495,941	(6,943,174)
November	(6,943,174)	495,941	(6,447,233)
December	(6,447,233)	495,941	(5,951,292)
2011 January	(5,951,292)	495,941	(5,455,351)
February	(5,455,351)	495,941	(4,959,410)
March	(4,959,410)	495,941	(4,463,469)
April	(4,463,469)	495,941	(3,967,528)
May	(3,967,528)	495,941	(3,471,587)
June	(3,471,587)	495,941	(2,975,646)
July	(2,975,646)	495,941	(2,479,705)
August	(2,479,705)	495,941	(1,983,764)
September	(1,983,764)	495,941	(1,487,823)
October	(1,487,823)	495,941	(991,882)
November	(991,882)	495,941	(495,941)
December	(495,941)	495,941	(0)

**Rocky Mountain Power**  
**Results of Operations - December 2010**  
**Pension and Postretirement Curtailment and Date Change**

Deferral and Amortization of Pension and Postretirement Date Change

Utah Portion per 08-035-38  
 Amortization Period

5,618,242  
 10 years

**Proforma amort = 561,824** Ref 4.6

	<u>Beginning Balance</u>	<u>Amortization</u>	<u>Ending Balance</u>
2008 January	5,618,242	(46,819)	5,571,424
February	5,571,424	(46,819)	5,524,605
March	5,524,605	(46,819)	5,477,786
April	5,477,786	(46,819)	5,430,967
May	5,430,967	(46,819)	5,384,149
June	5,384,149	(46,819)	5,337,330
July	5,337,330	(46,819)	5,290,511
August	5,290,511	(46,819)	5,243,693
September	5,243,693	(46,819)	5,196,874
October	5,196,874	(46,819)	5,150,055
November	5,150,055	(46,819)	5,103,237
December	5,103,237	(46,819)	5,056,418
2009 January	5,056,418	(46,819)	5,009,599
February	5,009,599	(46,819)	4,962,781
March	4,962,781	(46,819)	4,915,962
April	4,915,962	(46,819)	4,869,143
May	4,869,143	(46,819)	4,822,325
June	4,822,325	(46,819)	4,775,506
July	4,775,506	(46,819)	4,728,687
August	4,728,687	(46,819)	4,681,869
September	4,681,869	(46,819)	4,635,050
October	4,635,050	(46,819)	4,588,231
November	4,588,231	(46,819)	4,541,412
December	4,541,412	(46,819)	4,494,594
2010 January	4,494,594	(46,819)	4,447,775
February	4,447,775	(46,819)	4,400,956
March	4,400,956	(46,819)	4,354,138
April	4,354,138	(46,819)	4,307,319
May	4,307,319	(46,819)	4,260,500
June	4,260,500	(46,819)	4,213,682
July	4,213,682	(46,819)	4,166,863
August	4,166,863	(46,819)	4,120,044
September	4,120,044	(46,819)	4,073,226
October	4,073,226	(46,819)	4,026,407
November	4,026,407	(46,819)	3,979,588
December	3,979,588	(46,819)	3,932,770
2011 January	3,932,770	(46,819)	3,885,951
February	3,885,951	(46,819)	3,839,132
March	3,839,132	(46,819)	3,792,314
April	3,792,314	(46,819)	3,745,495
May	3,745,495	(46,819)	3,698,676
June	3,698,676	(46,819)	3,651,857
July	3,651,857	(46,819)	3,605,039
August	3,605,039	(46,819)	3,558,220
September	3,558,220	(46,819)	3,511,401
October	3,511,401	(46,819)	3,464,583
November	3,464,583	(46,819)	3,417,764
December	3,417,764	(46,819)	3,370,945

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove DSM Revenue	456	1	(865,247)	CA	Situs	-	
	456	1	(5,939,833)	ID	Situs	-	
	456	1	(18,762,568)	OR	Situs	-	
	456	1	(62,981,154)	UT	Situs	(62,981,154)	
	456	1	(8,855,002)	WA	Situs	-	
	456	1	(2,691,337)	WY-ALL	Situs	-	
			<u>(100,095,141)</u>			<u>(62,981,154)</u>	4.7.1
<b>Adjustment to Expense:</b>							
Remove DSM Expense	908	1	(865,247)	CA	Situs	-	
	908	1	(5,939,833)	ID	Situs	-	
	908	1	(18,762,568)	OR	Situs	-	
	908	1	(73,831,154)	UT	Situs	(73,831,154)	
	908	1	(8,855,002)	WA	Situs	-	
	908	1	(2,691,337)	WY-ALL	Situs	-	
			<u>(110,945,141)</u>			<u>(73,831,154)</u>	4.7.1
<b>Adjustment to Tax:</b>							
Schedule M Addition	SCHMAT	1	(28,318,709)	SO	41.861%	(11,854,517)	
Schedule M Addition	SCHMAT	1	(1,516,395)	OR	Situs	-	
Deferred Tax Expense	41110	1	10,747,233	SO	41.861%	4,498,908	
Deferred Tax Expense	41110	1	575,487	OR	Situs	-	
Deferred Tax Balance	283	1	7,806,562	SO	41.861%	3,267,911	
Deferred Tax Balance	190	1	(599,927)	OR	Situs	-	

**Description of Adjustment:**

This adjustment removes DSM related revenue and expense from regulated results. As ordered on August 25, 2009 in the Utah DSM Cost Adjustment, Decision No. 09-038-T08, a \$10.85 million SMUD write-off was made through the DSM account. An offsetting amount is removed from Utah retail revenue in Adjustment 3.2.

Rocky Mountain Power  
 Results of Operations - December 2010  
 DSM Revenue & Expense Removal  
 SAP Unadjusted January 2010 - December 2010

**Remove DSM Revenue:**

FERC Account	Description	Allocation	Unadjusted Actuals
4562200	DSM Revenue - CA SBC	CA	865,247
	DSM Rev - ID SBC	IDU	5,939,833
	DSM Revenue - OR ECC	OR	18,762,568
	DSM Rev - UT SBC	UT	62,981,154
	DSM Revenue - WA SBC	WA	8,855,002
	DSM Rev-WY	WY	2,691,337
			100,095,141

Ref 4.7

**Remove DSM Amortization Expense:**

FERC Account	Description	Allocation	Unadjusted Actuals
9085100	DSM CA Amortization	CA	865,247
	DSM ID Amortization	IDU	5,939,833
	DSM Oregon Amort Exp	OR	18,762,568
	DSM UT Amortization	UT	73,831,154
	DSM WA Amortization	WA	8,855,002
	DSM WY Amort	WY	2,691,337
			110,945,141

Ref 4.7

	<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>
<b>Adjustment to Expense:</b>							
WY Inverted Rates Advertising	909	1	52,198	CN	48.270%	25,196	4.8.1

**Description of Adjustment:**

This adjustment removes a credit booked to establish a deferred regulatory asset for advertising costs that were ordered by the Wyoming P.S.C. and are being recovered from Wyoming customers.

Rocky Mountain Power  
Results of Operations - December 2010  
Wyoming Inverted Rates Advertising

Description	Postg Date	FERC Acct	Locatn	Factor	Total	Reference
Inverted rates advertising in actual data	30-Jun-10	9090000	1	CN	(52,198)	<b>Ref 4.8</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Dunlap I	549	2	1,616,314	SG-W	41.843%	676,317	
DJ Scrubber - Unit 3	512	2	529,578	SG	41.843%	221,592	
Wyodak Unit 1 - Lower SO2 Limit	512	3	571,550	SG	41.843%	239,154	
Naughton U2 Scrubber	512	3	481,384	SG	41.843%	201,426	
Dunlap Interconnection	571	3	30,000	SG	41.843%	12,553	
Ben Lomond to Terminal	571	3	16,500	SG	41.843%	6,904	
Populus to Ben Lomond	571	3	140,000	SG	41.843%	58,580	
Black Hills - Retirement	571	2	(99,989)	SG	41.843%	(41,839)	
Cholla 4 Scrubber	512	2	1,203,409	SSGCH	40.965%	492,980	
			<u>4,488,746</u>			<u>1,867,668</u>	4.9.1

**Description of Adjustment:**

This adjustment annualizes incremental O&M from plant in service, improvements to plants, or transmission projects that were placed into service during the twelve months ended December 2010, and includes projected O&M expense for projects placed into service during the twelve months ending December 2011.

Also, on December 29, 2010 the Company sold Black Hills, Co, an undivided joint ownership interest in transmission facilities. This adjustment reflects the expected reduction to O&M due to the fixed charge for the operation and maintenance of various transmission facilities.

As of December 2010, with the depletion of the McKinley Mine the Cholla 4 scrubber will be using coal from a different source which has higher SO2 levels, therefore requiring higher scrubbing levels.

Rocky Mountain Power  
 Results of Operations - December 2010  
 Incremental O&M

	In Service Date	CY 2010 Actuals	CY 2011 Forecast	Adjustment
<b>New Generation and Pollution Control Projects</b>				
Dunlap 1	Oct 2010	878,186	2,494,500	1,616,314
DJ Scrubber - Unit 3	May 2010	479,000	1,008,578	529,578
Wyodak Unit 1 - Emissions Controls	Apr 2011	-	571,550	571,550
Naughton U2 Scrubber	Nov 2011	-	481,384	481,384
<b>Transmission Resources</b>				
Dunlap Interconnection	Aug 2010	-	30,000	30,000
Ben Lomond to Terminal	Mar 2010	-	16,500	16,500
Populus to Ben Lomond	Nov 2010	-	140,000	140,000
Black Hills - Retirement <sup>1</sup>		99,989	0	(99,989)
<b>Changes to Existing Resources <sup>2</sup></b>				
Cholla 4 Scrubber - Changing Fuel Source		3,837,461	5,040,870	1,203,409
<b>Total</b>		<b>5,294,636</b>	<b>9,783,382</b>	<b>4,488,746</b> <b>Ref 4.15</b>

(1) On December 29, 2010 the Company sold Black Hills, Co. an undivided joint ownership interest in transmission facilities at Windstar substation, the Dave Johnston substation, and the upgraded double circuit bundled 230 kV transmission line connecting these substations. This adjustment reflects the expected reduction to O&M due to the fixed charge for the operation and maintenance of the transmission facilities.

(2) Cholla 4 Scrubber: The McKinley Mine will be depleted by the end of 2010, and coal will then be sourced from a different mine which has higher SO2 levels, thereby requiring higher scrubbing levels (i.e. increased usage of lime and sulfur.)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove Exp., Reg Asset Set-up	920	1	4,605,029	SO	41.861%	1,927,715	4.10.1
Remove Exp., Reg Asset Set-up	920	1	222,772	SO	41.861%	93,255	4.10.1
			<u>4,827,801</u>			<u>2,020,970</u>	
<b>Adjustment to Tax:</b>							
Deferred Tax Balance	190	1	9,805	SO	41.861%	4,104	

**Description of Adjustment:**

This adjustment removes the entry crediting expense when the Oregon and California MEHC severance regulatory asset was recorded.

Rocky Mountain Power  
 Results of Operations - December 2010  
 MEHC Transition Cost Amortization  
 MEHC Severance Regulatory Asset Setup

Pstng Date	RefDoc.No.	Account	AcctName	FERC Acct	Locath	RPCode	Text	Amount	Ref.
31-Jan-10	118676104	500700	Severance/Redundancy	9200000	000001	SO	Record OR-MEHC 2006 Transition Costs	(4,605,029)	4.10
28-Sep-10	119764469	500700	Severance/Redundancy	9200000	000001	SO	Record CA MEHC transition severance costs	(222,772)	4.10
								(4,827,801)	

Rocky Mountain Power  
 Utah Results of Operations - December 2010  
 Solar Photovoltaic Program

	<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>
<b>Adjustment to Expense:</b>							
Customer Assistance	908	1	(11,705)	UT	Situs	(11,705)	Below
Administration and General	920	1	20,000	UT	Situs	20,000	Below
Administration and General	920	1	(20,000)	SO	41.861%	(8,372)	Below
			<u>(11,705)</u>			<u>(77)</u>	

**Adjustment Detail:**

Allowed Program costs - 12 ME December 2010:

Customer Incentives	215,500	4.11.1
External Administration	79,000	4.11.1
Total External Costs	<u>294,500</u>	4.11.1

External Costs in Unadjusted Results:

Other Expense in Unadjusted Results	392,476	4.11.1
Incremental Liability Accruals	(86,271)	4.11.1
Total Unadjusted Results	<u>306,205</u>	

Net amount of adjustment (11,705) Above

Internal Administration Allowance 20,000 4.11.1

**Description of Adjustment:**

This adjustment reflects the contracted annual program costs associated with the pilot Solar Photovoltaic Utility Buy-down Program co-sponsored by Utah Clean Energy and Rocky Mountain Power. This pilot photovoltaic project gathers important information on the viability of a solar program funded by participating customers, tax incentives and a utility contribution. The project provides technical information on the integration of distributed solar resources into the Rocky Mountain Power system and demonstrate the ability of solar power to meet growing peak demand. This adjustment normalizes the O&M expenses incurred in the year ended December 2010 to reflect \$314,500 or one fifth of the program's 5-year external cost budget. Twenty thousand dollars of internal administrative expenses are assigned to this project and situs assigned to Utah.

Rocky Mountain Power  
Results of Operations - December 2010  
Solar Photovoltaic Program

## Annual Program

## Budgeted Amounts:

	Annual	
External Administration	79,000	Ref 4.11
Customer Incentive Expenses	215,500	Ref 4.11
External Costs	294,500	
Internal Administration Allowance	20,000	Ref 4.11
Total Annual Program Costs	314,500	

## Summary of Activity:

	Cash Payments			Program Liability	
	Month	Administration	Customer Incentive	Cash Payment Total	Accrual
Jan-08	33,103	-	-	33,103	264,200
Feb-08	-	-	-	-	283,992
Mar-08	-	-	114,722	114,722	193,811
Apr-08	27,574	-	8,663	36,236	202,792
May-08	-	-	-	-	206,657
Jun-08	-	-	-	-	231,198
Jul-08	1,120	-	-	1,120	255,739
Aug-08	25,404	-	15,283	40,687	240,643
Sep-08	-	-	6,954	6,954	258,230
Oct-08	1,320	-	21,088	22,408	261,683
Nov-08	980	-	-	980	286,224
Dec-08	2,213	-	13,852	16,065	294,980
Jan-09	607	-	-	607	319,521
Feb-09	23,934	-	-	23,934	322,101
Mar-09	1,214	-	123,088	124,302	172,126
Apr-09	2,658	-	30,000	32,658	218,167
May-09	4,410	-	11,280	15,690	231,356
Jun-09	504	-	-	504	255,897
Jul-09	224	-	30,154	30,378	250,284
Aug-09	952	-	19,926	20,878	254,899
Sep-09	-	-	-	-	279,440
Oct-09	-	-	-	-	303,981
Nov-09	112	-	-	112	328,522
<b>Actual Period</b>					
Dec-09	59,774	-	38,654	98,428	256,038 (a)
Jan-10	5,270	-	-	5,270	277,573
Feb-10	31,587	-	29,599	61,186	249,537
Mar-10	16,902	-	111,193	128,095	139,251
Apr-10	-	-	21,192	21,192	142,600
May-10	24,855	-	-	24,855	142,286
Jun-10	-	-	-	-	266,827
Jul-10	326	-	-	326	391,368
Aug-10	12,215	-	42,185	54,400	461,509
Sep-10	163	-	-	163	186,093
Oct-10	43	-	19,378	19,421	203,833
Nov-10	22,368	-	3,813	26,181	195,964
Dec-10	12,801	-	38,585	51,386	169,767 (b)
<b>Totals:</b>	<b>126,531</b>	<b>-</b>	<b>265,945</b>	<b>392,476</b>	<b>(86,271) (b-a)</b>
				Ref. 4.11	Ref. 4.11

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Meter Reading Expense	902	3	(141,866)	UT	Situs	(141,866)	4.12.1
<b>Adjustment to Rate Base:</b>							
Meter Additions - Distribution	370	3	1,151,880	UT	Situs	1,151,880	4.12.2
Meter Additions - General	391	3	49,974	UT	Situs	49,974	4.12.2
Meter Retirements	370	3	(1,089,535)	UT	Situs	(1,089,535)	4.12.2
Accumulated Depreciation	108370	3	<u>1,089,535</u>	UT	Situs	<u>1,089,535</u>	4.12.2
			<u>1,201,854</u>			<u>1,201,854</u>	

**Description of Adjustment:**

In March 2010, the Company began the installation of approximately 29,327 automated readers in the Cedar City and Smithfield districts reducing its workforce by six meter readers. This adjustment reflects the reduction in meter reading expense the Company anticipates as a result of the programs through December 2011 as well as the associated meter additions and retirements to electric plant in service for the Cedar City/Smithfield project.

Rocky Mountain Power  
 Results of Operations - December 2010  
 Utah Automated Meter Reading Programs  
 O&M Savings

## Tremonton/Laketown Program -

	Annualized Dec 2011 Savings**	Dec 2010 Actual Savings	Dec 2011 Remaining Savings
Salary/Overhead Savings	68,771	65,907	2,864
Vehicle & Other Expense Savings	15,965	13,965	2,000
<b>TOTAL</b>	<b>84,736</b>	<b>79,872</b>	<b>4,864</b>

## Cedar City/Smithfield Program

	Annualized Dec 2011 Savings**	Dec 2010 Actual Savings	Dec 2011 Remaining Savings
Salary/Overhead Savings	260,444	141,074	119,370
Vehicle & Other Expense Savings	24,936	11,429	13,507
<b>TOTAL</b>	<b>285,380</b>	<b>152,503</b>	<b>132,877</b>

	Salary/OH Total	122,234	
Remove Escalation Applied in WEBA Adjustment No. 4.2***		<u>3.37%</u>	Below
	Escalated Salary Total	<b>126,359</b>	
	Vehicle/Other Total	15,507	
<b>Incremental Meter Reading Savings in 12 ME Dec 2011</b>		<b><u>141,866</u></b>	<b>Ref 4.12</b>

\*\*Total estimated savings was calculated using the actual salaries/expenses of the displaced employees on an annualized basis

\*\*\*Escalation was calculated from WEBA Adjustment Page 4.3.2 as follows:

December 2010 Total Utility Labor =	494,128,494	Page 4.3.2
December 2011 Escalated Utility Labor =	<u>510,802,910</u>	Page 4.3.2
Escalation Factor	3.37%	

Rocky Mountain Power  
 Results of Operations - December 2010  
 Utah Automated Meter Reading Programs  
 Capital Additions

Cedar City/Smithfield Program -

Capital Additions

Description	FERC Account	Function	Location Description	YE Dec 2009	YE Dec 2010	YE Dec 2011	Dec09/Dec10		Dec10/Dec11		Adjustment	Factor
							Avg Bal	UT	Avg Bal	UT		
Meter purchase, installation & base repairs	370	Distribution	Smithfield & Cedar City	-	2,303,760	2,303,760	1,151,880	1,151,880	2,303,760	2,303,760	1,151,880	UT
Mobile Collector Unit(s)	391	General Plant	Smithfield & Cedar City S.C.	-	99,948	99,948	49,974	49,974	99,948	99,948	49,974	UT
				-	2,403,709	2,403,709	1,201,854	1,201,854	2,403,709	2,403,709	1,201,854	
												Ref 4.12

Meter Retirements

Description	FERC Account	Function	Location Description	YE Dec 2009	YE Dec 2010	YE Dec 2011	Dec09/Dec10		Dec10/Dec11		Adjustment	Factor
							Avg Bal	UT	Avg Bal	UT		
Meter retirements	370	Distribution	Smithfield & Cedar City	-	(2,179,069)	(2,179,069)	(1,089,535)	(1,089,535)	(2,179,069)	(2,179,069)	(1,089,535)	UT
				Ref 4.12.3	Ref 4.12.3	Ref 4.12.3						Ref 4.12

**Rocky Mountain Power  
Results of Operations - December 2010  
Utah Automated Meter Reading Programs  
Retirement Calculations**

**Cedar City/Smithfield Program**

*Meter Retirements - peak*

FERC Account		Function	Month	Cedar City/Smithfield	
				Amount Retired	Month
370		Distribution	-	Jul-10	(1,938,574)
370		Distribution	-	Dec-10	(277,168)
					(2,215,742) (A)

*Meter Retirements - non peak average*

FERC Account		Function	Month	Cedar City/Smithfield	
				Amount Retired	Month
370		Distribution	-	Jan-10	(110,823)
			-	Feb-10	(33,968)
			-	Mar-10	(14,348)
			-	Apr-10	(15,196)
			-	May-10	(92,342)
			-	Jun-10	(11,577)
			-	Aug-10	(21,091)
			-	Sep-10	(13,174)
			-	Oct-10	(38,707)
			-	Nov-10	(15,498)
Non Peak Average			-		(36,672) (B)

Estimated AMR Retirements\*                     -                     (2,179,069) (A-B)

YE Dec2009                     - YE Dec2010                     (2,179,069)  
Ref 4.12.2                     - Ref 4.12.2                     (2,179,069)

\*Meter retirements associated with the implementation of an AMR program are not separately identified in the Company's accounting system. The amount of AMR retirements was estimated by taking the sum of the variances between the peak retirement months less the average level for non peak months in each of the specified districts. The level above the average level was assumed to be attributable to the AMR program.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
<b>Remove Expense from Base Period:</b>							
<b>Liability Insurance</b>							
Injuries and Damages Expense	925	3	(2,769,258)	SO	41.861%	(1,159,241)	4.13.1
Captive Insurance Premiums	925	3	(1,584,944)	SO	41.861%	(663,475)	4.13.2
			<u>(4,354,202)</u>			<u>(1,822,716)</u>	
<b>Property Insurance</b>							
Captive Insurance Premiums	924	3	(5,560,493)	SO	41.861%	(2,327,682)	4.13.3
Self-Insured Prop. Damage Exp	924	3	(8,644,574)	SO	41.861%	(3,618,712)	4.13.3
			<u>(14,205,067)</u>			<u>(5,946,394)</u>	
<b>Include Expense in Test Period:</b>							
<b>Liability Insurance</b>							
Injuries and Damages Expense							
3 Year Average	925	3	2,561,935	SO	41.861%	1,072,454	4.13.1
January 2011 to March 21, 2011							
Captive Liability Insur. Premiums	925	3	347,385	SO	41.861%	145,419	4.13.2
March 22, 2011 to December 2011							
Self-insured Liability Expense	925	3	582,142	SO	41.861%	243,691	4.13.2
Total Liability Insurance Expense			<u>3,491,463</u>			<u>1,461,564</u>	
<b>Property Insurance:</b>							
January 2011 to March 21, 2011							
Captive Property Insur. Premium	924	3	1,218,738	SO	41.861%	510,177	4.13.3
Self-insured Prop. Damage Exp	924	3	1,894,701	SO	41.861%	793,142	4.13.3
March 22, 2011 to December 2011							
Property Insur.-Transmission	924	3	95,412	SG	41.843%	39,923	4.13.3
Property Insur.-Utah Distribution	924	3	934,215	UT	Situs	934,215	4.13.3
Property Insur.-Non-T&D	924	3	1,628,773	SG	41.843%	681,530	4.13.3
Total Property Insurance Expense			<u>5,771,839</u>			<u>2,958,987</u>	
<b>O&amp;M Expense:</b>							
Transfer to Transmission Maint.	571	3	688,140	SG	41.843%	287,940	4.13.4
Transfer to Utah Distribution Maint.	593	3	2,779,416	UT	Situs	2,779,416	4.13.4
Transfer to Non-T&D Maint.	553	3	1,066,994	SG	41.843%	446,464	4.13.4
			<u>4,534,550</u>			<u>3,513,819</u>	
<b>Adjustment To Tax:</b>							
Schedule M Addition	SCHMAP	3	(5,402,878)	SO	41.861%	(2,261,703)	
Schedule M Deduction	SCHMDP	3	(13,237,110)	SO	41.861%	(5,541,197)	
Schedule M Deduction	SCHMDT	1	(109,564)	SO	41.861%	(45,865)	
Deferred Tax Expense	41010	1	(41,581)	SO	41.861%	(17,406)	
Deferred Tax Balance	190	1	(20,791)	SO	41.861%	(8,703)	

**Description of Adjustment:**

This adjustment normalizes injury and damages expense to reflect a three year average of cash paid out net of cash received. This adjustment also reflects the end of coverage by the captive insurance company on March 21, 2011. Prior to that date, the level of captive insurance expense allowed is limited to \$7.4 million as agreed to by the Company as part of the MEHC transaction. Thereafter, the Company will replace the captive insurance with self-insurance accruals for liability and property insurance. Per event deductibles for property damage will be raised from \$25,000 to \$250,000 for distribution property and to \$1,000,000 for system transmission and non-T&D property. Costs previously covered by insurance will be covered by additional O&M.

Rocky Mountain Power  
 Results of Operations - December 2010  
 Insurance Expense  
 Adjust Liability Reserve Accrual to Three Year Average

	CY 2008	CY 2009	CY 2010	Totals
	Cash	Cash	Cash	Cash
Excluding Auto (280311)	5,728,958	5,176,337	3,794,470	14,699,765
Auto (280312)	286,375	209,645	17,567	513,587
Construction (280313)	37,627	120,694	6,193	164,514
	<u>6,052,961</u>	<u>5,506,675</u>	<u>3,818,231</u>	<u>15,377,866</u>
* Monies received (cash)	(2,795,245)	(2,833,590)	(2,063,226)	(7,692,061)
Net - Accrual Minus Receivable	<u>3,257,716</u>	<u>2,673,085</u>	<u>1,755,005</u>	<u>7,685,806</u>

3 Year Average

**2,561,935**

Ref 4.13

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

**Adjustment Detail:**

Base Year Amount	\$	4,829,359
Minus Insurance Receivable		(2,060,101)
Net Base Year - Cost Center 13272	<u>\$</u>	<u>2,769,258</u>

Ref 4.13

Rocky Mountain Power  
 Results of Operations - December 2010  
 Insurance Expense  
 Liability Insurance Expense

**Third Party Liability Insurance Expense - Captive portion**

A portion of third party liability will be covered by captive insurance through March 21, 2011, replaced by self-insurance thereafter.

	<u>Total</u>	
<u>1. Captive Liability Insurance</u>		
Actual captive liability premium CY 2010	1,584,944	Ref 4.13
Portion CY 2011 covered by captive insurance	21.92%	
Captive liability insurance expense CY 2011	<u>347,385</u>	Ref 4.13

2. Self Insured Liability Insurance, Based on a 36 Month Average

MEHC Captive Insurance - Cash Received for the period July 2007  
 through June 2010

<u>Received Date</u>	<u>Amount</u>	
Jan-08	435,099	
Mar-08	60,146	
Feb-09	241,407	
Dec-09	750,000	
Dec-09	750,000	
36-Month Total	<u>2,236,652</u>	
Annual average claim payments	745,551	
Portion of year self-insured	78.08%	
Self Insured expense in CY 2011	<u>582,142</u>	Ref 4.13
Total CY 2011	<u><u>929,527</u></u>	

Rocky Mountain Power  
 Results of Operations - December 2010  
 Insurance Expense  
 Property damage not covered by Commercial Insurance

Commercial insurance covers a portion of non-T&D property damage above a deductible. Up through March 21, 2011, captive insurance covered a portion and the rest is self-insured. After March 21, 2011, all property damage not covered by commercial insurance will be self-insured.

	<u>Total</u>	
Actual captive property insurance premium CY 2010	5,560,493	Ref 4.13
Actual self-insured property provision CY 2010	8,644,574	Ref 4.13
Total Company	<u>14,205,067</u>	
<b>Through March 21, 2011 (21.92%)</b>		
Captive premium	1,218,738	Ref 4.13
Self-insurance expense	1,894,701	Ref 4.13
	<u>3,113,439</u>	

Following the termination of the captive insurance coverage on March 21, 2011, the insurance accrual will be based on the average of damages occurring in the last 3 years, after applying a deductible.

	<b>Actual Losses (after deductible)</b>		
	System Transmission Losses	Utah Distribution Losses	System Non-T&D Losses
<i>Deductible</i>	\$1,000,000	\$250,000	\$1,000,000
Apr 2007 - Mar 2008	255,868	2,891,821	-
Apr 2008 - Mar 2009	110,715	529,534	5,410,474
Apr 2009 - Mar 2010	-	167,996	847,444
Total	<u>366,583</u>	<u>3,589,351</u>	<u>6,257,918</u>
Annual Average	\$122,194	\$1,196,450	\$2,085,973
<b>Following March 21, 2011 (78.08%)</b>	<b>95,412</b>	<b>934,215</b>	<b>1,628,773</b>
	Ref 4.13	Ref 4.13	Ref 4.13

Rocky Mountain Power  
 Results of Operations - December 2010  
 Insurance Expense  
 Transfer to O&M

Annual Losses Above Deductible

	System Transmission Losses	Utah Distribution Losses	System Non-T&D Losses
<b>Current Plan Structure:</b>			
Apr 2007 - Mar 2008	1,453,809	6,844,469	1,038,168
Apr 2008 - Mar 2009	450,957	4,007,847	6,784,172
Apr 2009 - Mar 2010	1,105,725	3,415,845	2,535,080
Total	3,010,491	14,268,160	10,357,420
Annual Average	\$ 1,003,497	\$ 4,756,053	\$ 3,452,473
<i>Per Event Deductible</i>	\$ 25,000	\$ 25,000	\$ 25,000

	System Transmission Losses	Utah Distribution Losses	System Non-T&D Losses
<b>New Plan Structure:</b>			
Apr 2007 - Mar 2008	255,868	2,891,821	-
Apr 2008 - Mar 2009	110,715	529,534	5,410,474
Apr 2009 - Mar 2010	-	167,996	847,444
Total	366,583	3,589,351	6,257,918
Annual Average	\$ 122,194	\$ 1,196,450	\$ 2,085,973
Difference	\$ 881,303	\$ 3,559,603	\$ 1,366,501
<b>Following March 21, 2011</b>	<b>\$ 688,140</b>	<b>\$ 2,779,416</b>	<b>\$ 1,066,994</b>
	Ref 4.13	Ref 4.13	Ref 4.13
<i>Per Event Deductible (Covered by O&amp;M)</i>	\$ 1,000,000	\$ 250,000	\$ 1,000,000

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Generation Overhaul Exp.-Steam	510	1	(6,485,476)	SG	41.843%	(2,713,727)	4.14.1
Generation Overhaul Exp.-Other	553	1	4,150,487	SG	41.843%	1,736,694	4.14.1
			<u>(2,334,990)</u>			<u>(977,033)</u>	

**Description of Adjustment:**

This adjustment normalizes generation overhaul expense in calendar year 2010 using a four-year average methodology. For new generating units, which include Lake Side and Chehalis, the four-year average is comprised of the overhaul expense for the first four full years these plants are operational. The actual overhaul costs for calendar year 2010 are subtracted from the four-year average which results in this adjustment.

Rocky Mountain Power  
 Results of Operations - December 2010  
 Generation Overhaul Expense

**FUNCTION: OTHER**

<u>Period</u>	<u>Overhaul Expense</u>	
CY 2007	4,383,000	
CY 2008	2,941,000	
CY 2009	7,672,775	
CY 2010	2,303,074	
4 Year Average	4,324,962	
<b>New Plant Overhaul Expense</b>		
Lake Side Plant - 4 Year Average	1,753,435	
Chehalis Plant - 4 Year Average	726,012	
Total New Plant Overhaul Expense	2,479,446	Ref 4.14.2
<hr/>		
Total 4 Year Average - Other	6,804,408	
<hr/>		
CY 2010 Overhaul Expense - Other	2,653,922	Ref 4.14.2
Total 4 Year Average - Other	6,804,408	
Adjustment	4,150,487	Ref 4.14

**FUNCTION: STEAM**

<u>Period</u>	<u>Overhaul Expense</u>	
CY 2007	28,560,541	
CY 2008	20,030,017	
CY 2009	25,392,474	
CY 2010	33,308,312	
4 Year Average	26,822,836	
<hr/>		
Total 4 Year Average - Steam	26,822,836	
<hr/>		
CY 2010 Overhaul Expense - Steam	33,308,312	Ref 4.14.2
Total 4 Year Average - Steam	26,822,836	
Adjustment	(6,485,476)	Ref 4.14

Rocky Mountain Power  
Results of Operations - December 2010  
Generation Overhaul Expense

Existing Units

	Yr. Ending Dec 2007	Yr. Ending Dec 2008	Yr. Ending Dec 2009	Yr. Ending Dec 2010	
<u>Steam</u>					
Blundell	1,337,219	83,913	418,189	208,000	
BlundellGC	1,340,694	-	-	-	
Carbon	24,146	1,730,915	1,676,722	702,361	
DaveJohnston	3,279,981	5,824,658	6,478,000	8,540,000	
Gadsby	-	-	2,290,000	2,076,000	
Hunter	8,171,859	(950,900)	-	8,696,951	
Huntington	(39,000)	-	769,000	7,244,000	
JimBridger	6,815,000	4,427,000	5,214,000	4,291,000	
Naughton	4,864,643	1,341,431	6,895,563	-	
Wyodak	-	-	-	60,000	
Cholla	-	6,460,000	-	542,000	
Colstrip	1,300,000	-	1,156,000	-	
Craig	1,376,000	743,000	-	948,000	
Hayden	90,000	370,000	495,000	-	
Total - Steam	28,560,541	20,030,017	25,392,474	33,308,312	Ref 4.14.1
<u>Other</u>					
Hermiston	2,860,000	1,725,000	2,023,000	1,374,000	
LittleMt	-	-	529,000	13,000	
Camas	-	-	-	506,000	
Currant Creek	1,523,000	1,216,000	5,120,775	410,074	
Total - Other	4,383,000	2,941,000	7,672,775	2,303,074	Below
Grand Total	32,943,541	22,971,017	33,065,249	35,611,386	

New Generating Units<sup>1</sup>

	Actual			Budget		4 Year Average
	Yr. Ending Dec 2008	Yr. Ending Dec 2009	Yr. Ending Dec 2010	Yr. Ending Dec 2011	Yr. Ending Dec 2012	
Lake Side	546,249	999,471	349,018	5,119,000	N/A	1,753,435
Chehalis	N/A	1,711,217	1,830	87,000	1,104,000	726,012
	546,249	2,710,688	350,848	5,206,000	1,104,000	2,479,446
			Below			

<sup>1</sup>Lake Side & Chehalis are Function - Other

**Calendar Year 2010 Overhaul Expense - Other**

2010 Existing Plant:	2,303,074	Above
2010 New Generating Units :	350,848	Above
	<b>2,653,922</b>	<b>Ref 4.14.1</b>



	5.1	5.2	5.3	0	0	0
		James River Royalty Offset/Little Mountain	Electric Lake Settlement	0	0	0
	Total Normalized	Net Power Cost				
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	15,517,110	15,517,110	-	-	-	-
5 Other Operating Revenues	1,118,608	-	1,118,608	-	-	-
6 Total Operating Revenues	16,635,718	15,517,110	1,118,608	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	45,554,674	45,554,674	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	54,363,516	53,891,213	-	472,303	-	-
13 Transmission	1,519,458	1,519,458	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	101,437,649	100,965,346	-	472,303	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(28,303,758)	(28,549,110)	373,738	(128,386)	-	-
24 State	(3,846,011)	(3,879,350)	50,785	(17,446)	-	-
25 Deferred Income Taxes	(33,412)	-	-	(33,412)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	69,254,468	68,536,886	424,523	293,059	-	-
29						
30 Operating Rev For Return:	(52,618,750)	(53,019,776)	694,085	(293,059)	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(353,147)	-	-	(353,147)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(353,147)	-	-	(353,147)	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	92,815	-	-	92,815	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	250,937	-	-	250,937	-	-
54						
55 Total Deductions:	343,752	-	-	343,752	-	-
56						
57 Total Rate Base:	(9,395)	-	-	(9,395)	-	-
58						
59						
60 Estimated ROE impact	-2.063%	-2.079%	0.027%	-0.011%	0.000%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(84,801,930)	(85,448,235)	1,118,608	(472,303)	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(395,581)	-	-	(395,581)	-	-
71 Schedule "M" Deductions	(483,622)	-	-	(483,622)	-	-
72 Income Before Tax	(84,713,889)	(85,448,235)	1,118,608	(384,262)	-	-
73						
74 State Income Taxes	(3,846,011)	(3,879,350)	50,785	(17,446)	-	-
75						
76 Taxable Income	(80,867,879)	(81,568,886)	1,067,824	(366,817)	-	-
77						
78 Federal Income Taxes	(28,303,758)	(28,549,110)	373,738	(128,386)	-	-

Rocky Mountain Power  
Utah Results of Operations - December 2010  
Net Power Cost

PAGE 5.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Revenue:</b>							
<b>Sales for Resale</b>							
Existing Firm PPL	447NPC	3	21,515,582	SG	41.843%	9,002,795	
Existing Firm UPL	447NPC	3	28,565,371	SG	41.843%	11,952,648	
Post-merger Firm	447NPC	3	(12,107,105)	SG	41.843%	(5,065,993)	
Non-firm	447NPC	3	(903,103)	SE	41.229%	(372,339)	
Trans. - Off system sales	447NPC	3	-	SG	41.843%	-	
<b>Total Revenue Adjustments</b>			<b>37,070,745</b>			<b>15,517,110</b>	5.1.1
<b>Adjustment to Expense:</b>							
<b>Purchased Power</b>							
Existing Firm Demand PPL	555NPC	3	50,153,718	SG	41.843%	20,985,889	
Existing Firm Demand UPL	555NPC	3	49,571,811	SG	41.843%	20,742,402	
Existing Firm Energy	555NPC	3	57,921,675	SE	41.229%	23,880,476	
Post-merger Firm	555NPC	3	(111,857,460)	SG	41.843%	(46,804,672)	
Secondary Purchases (Non-Firm)	555NPC	3	52,775,347	SE	41.229%	21,758,701	
Seasonal Contracts	555NPC	3	-	SSGC	0.000%	-	
Other Generation	555NPC	3	4,058,320	SG	41.843%	1,698,128	
<b>Total Purchased Power Adjustment</b>			<b>102,623,412</b>			<b>42,260,925</b>	5.1.1
<b>Wheeling</b>							
Existing Firm PPL	565NPC	3	27,756,081	SG	41.843%	11,614,016	
Existing Firm UPL	565NPC	3	-	SG	41.843%	-	
Post-merger Firm	565NPC	3	(23,295,277)	SG	41.843%	(9,747,475)	
Non-firm	565NPC	3	(841,842)	SE	41.229%	(347,082)	
<b>Total Wheeling Expense Adj</b>			<b>3,618,962</b>			<b>1,519,458</b>	5.1.1
Fuel-Overburden Amort-Idaho	501NPC	3	249,096	ID	Situs	-	
Fuel Overburden Amort-Wyoming	501NPC	3	665,891	WY-ALL	Situs	-	
Fuel Consumed	501NPC	3	106,454,447	SE	41.229%	43,890,009	
Other Steam	503NPC	3	(334,699)	SE	41.229%	(137,993)	
Natural Gas Expense	547NPC	3	(3,940,288)	SE	41.229%	(1,624,538)	
Peaker Fuel Expense	547NPC	3	15,399,780	SSECT	41.231%	6,349,558	
Cholla/APS Fuel Expense	501NPC	3	4,438,789	SSECH	40.611%	1,802,658	
<b>Total Fuel Exp</b>			<b>122,933,017</b>			<b>50,279,694</b>	5.1.1
<b>Net Power Cost</b>			<b>192,104,646</b>			<b>78,542,967</b>	
Post-merger Firm Type 1	555NPC	1	(1,723,369)	SG	41.843%	(721,112)	5.1.1
Remove Power Cost Deferrals	555NPC	1	18,226,119	SG	41.843%	7,626,380	5.1.1
			<b>16,502,750</b>			<b>6,905,269</b>	

**Description of Adjustment:**

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions for the twelve-month period ending December 2011. The GRID study for this adjustment is based on actual loads for the twelve months ended December 2010.

Rocky Mountain Power  
Results of Operations - December 2010  
Net Power Cost Adjustment

Description	Account	(1) Total Account (B Tabs)	(2) Remove Non- NPC	(3) Unadjusted NPC (1) + (2)	(4) Type 1 Adjustments	(5) Type 1 Normalized NPC (3) + (4)	(6) Type 3 Pro Forma NPC	(7) Type 3 Adjustment (6) - (5)	Factor
Sales for Resale (Account 447)									
Existing Firm Sales PPL	447.12						21,515,582	SG	
Existing Firm Sales UPL	447.122						28,565,371	SG	
Post-merger Firm Sales	447.13, 447.14, 447.2, 447.61, 447.62	491,619,370		491,619,370		479,512,265	(12,107,105)	SG	
Non-firm Sales	447.5	903,103		903,103			(903,103)	SE	
Transmission Services	447.9	1,387,162	(1,387,162)					S	
On-system Wholesale Sales	447.1	7,693,575	(7,693,575)					S	
Total Revenue Adjustments		501,563,210	(9,040,737)	492,522,473		529,593,218	37,070,745		
Purchased Power (Account 555)									
Existing Firm Demand PPL	555.66						50,153,718	SG	
Existing Firm Demand UPL	555.68						49,571,811	SG	
Existing Firm Energy	555.65, 555.69						57,921,675	SE	
Post-merger Firm	555, 555.55, 555.61, 555.62, 555.63, 555.64, 555.67, 555.8	469,600,699		469,600,699	18,226,119	374,245,969	(113,560,829)	SG	
Secondary Purchases	555.7, 555.25	(52,775,347)	(52,775,347)				52,775,347	SE	
Seasonal Contracts								SSGC	
Wind Integration Charge							4,058,320	SG	
BPA Regional Adjustments	555.11, 555.12, 555.133	(36,817,673)	36,817,673					S	
Post-merger Firm Type 1		380,007,678	36,817,673	416,825,351	(1,723,369)	535,951,513	1,723,369	SG	
Total Purchased Power Adjustment		380,007,678	36,817,673	416,825,351	(1,723,369)	535,951,513	102,623,412		
Wheeling (Account 565)									
Existing Firm PPL	565.26						27,756,081	SG	
Existing Firm UPL	565.27							SG	
Post-merger Firm	565.0, 565.46, 565.1	130,633,756		130,633,756		107,338,478	(23,295,277)	SG	
Non-firm	565.25	6,220,893		6,220,893		5,379,051	(841,842)	SE	
Total Wheeling Expense Adjustment		136,854,649		136,854,649		140,473,611	3,618,962		
Fuel Expense (Accounts 501, 503 and 547)									
Fuel - Overburden Amortization - Idaho	501.12	(249,096)		(249,096)			249,096	IDU	
Fuel - Overburden Amortization - Wyoming	501.12	(665,891)		(665,891)			665,891	WYP	
Fuel Consumed - Coal	501.1	567,561,611		567,561,611		681,229,718	113,668,108	SE	
Fuel Consumed - Gas	501.36	13,579,385		13,579,385		6,355,724	(7,213,661)	SE	
Steam From Other Sources	503	3,655,727		3,655,727		3,321,028	(334,699)	SE	
Natural Gas Consumed	547	411,275,695		411,275,695		407,335,408	(3,940,288)	SE	
Simple Cycle Combustion Turbines	501.1, 501.2, 501.45	21,345,038		21,345,038		36,744,818	15,399,780	SSECT	
Cholla/APS Exchange	501.45, 501.5, 501.51	51,488,359	(3,378,234)	48,110,124		52,548,914	4,438,789	SSECH	
Miscellaneous Fuel Costs		15,015,379	(15,015,379)					SE	
Total Fuel Expense		1,083,006,206	(18,393,613)	1,064,612,593		1,187,545,610	122,933,017		
<b>Net Power Cost</b>		<b>1,098,305,323</b>	<b>27,464,797</b>	<b>1,125,770,120</b>	<b>16,502,750</b>	<b>1,142,272,870</b>	<b>192,104,646</b>	<b>Ref 5.1</b>	
								<b>Ref 5.1.3</b>	

Rocky Mountain Power

Study Results  
MERGED PEAK/ENERGY SPLIT

Period Ending

(\$)

Dec-11

	Merged 01/11-12/11	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	21,515,582	21,515,582			
Post Merger	479,512,265				479,512,265
Utah Pre Merger	28,565,371	28,565,371			
NonFirm Sub Total	-			-	
<b>TOTAL SPECIAL SALES</b>	<b>529,593,218</b>	<b>50,080,953</b>	<b>-</b>	<b>-</b>	<b>479,512,265</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
BPA Peak Purchase	38,410,000	38,410,000			
Pacific Capacity	1,914,028	600,000	1,314,028		
Mid Columbia	11,654,350	3,496,305	8,158,045		
Misc/Pacific	6,315,728	1,309,647	5,006,081		
Q.F. Contracts/PPL	66,405,858	6,337,765	30,878,517		29,189,575
Small Purchases west	18,822		18,822		
<b>Pacific Sub Total</b>	<b>124,718,785</b>	<b>50,153,718</b>	<b>45,375,493</b>	<b>-</b>	<b>29,189,575</b>
Gemstate	2,840,300		2,840,300		
GSLM	-		-		
QF Contracts/UPL	110,787,547	21,006,440	9,002,760		80,778,346
IPP Layoff	28,565,371	28,565,371	-		
Small Purchases east	703,122		703,122		
UP&L to PP&L	-	-	-		
<b>Utah Sub Total</b>	<b>142,896,340</b>	<b>49,571,811</b>	<b>12,546,183</b>	<b>-</b>	<b>80,778,346</b>
APS Supplemental p27875	2,007,049				2,007,049
Avoided Cost Resource	-				-
Blanding Purchase p379174	29,631				29,631
BPA Reserve Purchase	239,962				239,962
Chehalis Station Service	32,222				32,222
Combine Hills Wind p160595	4,524,776				4,524,776
Constellation p257677	-				-
Constellation p257678	-				-
Constellation p268849	-				-
Deseret Purchase p194277	32,552,120				32,552,120
Georgia-Pacific Camas	7,408,226				7,408,226
Hermiston Purchase p99563	89,410,381				89,410,381
Hurricane Purchase p393045	146,459				146,459
Idaho Power p278538	-				-
Kennecott Generation Incentive	3,809,448				3,809,448
LADWP p491303-4	1,718,139				1,718,139
MagCorp p229846	-				-
MagCorp Reserves p510378	4,908,240				4,908,240
Morgan Stanley p189046	-				-
Morgan Stanley p272153-6-8	1,530,000				1,530,000
Morgan Stanley p272154-7	1,620,000				1,620,000
Nebo Heat Rate Option p360539	-				-
Nucor p346856	4,998,000				4,998,000
P4 Production p137215/p145258	17,189,506				17,189,506
Rock River Wind p100371	5,041,688				5,041,688
Roseburg Forest Products p31229	8,765,207				8,765,207
Three Buttes Wind p460457	20,598,497				20,598,497
Top of the World Wind p522807	40,244,928				40,244,928
Tri-State Purchase p27057	9,515,756				9,515,756
Weyerhaeuser Reserve p356685	-				-
Wolverine Creek Wind p244520	9,844,245				9,844,245
BPA So. Idaho p64885/p83975/p6-	(9,884)				(9,884)
DSM (Irrigation)	-				-
PSCo Exchange p340325	4,500,000				4,500,000
TransAlta p371343/s371344	-				-

Rocky Mountain Power

Study Results  
MERGED PEAK/ENERGY SPLIT  
(\$)

Period Ending  
Dec-11

	Merged 01/11-12/11	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
Seasonal Purchased Power					
Morgan Stanley p244840	-				-
Morgan Stanley p244841	-				-
UBS p268848	-				-
UBS p268850	-				-
Short Term Firm Purchases	(6,346,528)				(6,346,528)
New Firm Sub Total	264,278,068	-	-	-	264,278,068
Wind Integration Charge	4,058,320				4,058,320
Non Firm Sub Total	-				-
<b>TOTAL PURCHASED PW &amp; NET INT.</b>	<b>535,951,513</b>	<b>99,725,529</b>	<b>57,921,675</b>	<b>-</b>	<b>378,304,309</b>
<b>WHEELING &amp; U. OF F. EXPENSE</b>					
Pacific Firm Wheeling and Use of Facilities	27,756,081	27,756,081			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	107,338,478				107,338,478
Nonfirm Wheeling	5,379,051			5,379,051	
<b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b>	<b>140,473,611</b>	<b>27,756,081</b>	<b>-</b>	<b>5,379,051</b>	<b>107,338,478</b>
<b>THERMAL FUEL BURN EXPENSE</b>					
Carbon	17,444,052			17,444,052	
Cholla	52,548,914			52,548,914	
Colstrip	14,963,769			14,963,769	
Craig	21,464,896			21,464,896	
Chehalis	86,223,659			86,223,659	
Currant Creek	140,737,668			140,737,668	
Dave Johnston	53,249,158			53,249,158	
Gadsby	6,365,724			6,365,724	
Gadsby CT	36,617,873			36,617,873	
Hayden	11,004,240			11,004,240	
Hermiston	68,117,186			68,117,186	
Hunter	133,466,669			133,466,669	
Huntington	107,100,707			107,100,707	
Jim Bridger	198,003,887			198,003,887	
Lake Side	102,915,783			102,915,783	
Little Mountain	9,341,111			9,341,111	
Naughton	104,019,779			104,019,779	
West Valley	126,945			126,945	
Wyodak	20,512,561			20,512,561	
<b>TOTAL FUEL BURN EXPENSE</b>	<b>1,184,224,582</b>	<b>-</b>	<b>-</b>	<b>1,184,224,582</b>	<b>-</b>
<b>OTHER GENERATION EXPENSE</b>					
Blundell	3,321,028			3,321,028	
<b>TOTAL OTHER GEN. EXPENSE</b>	<b>3,321,028</b>	<b>-</b>	<b>-</b>	<b>3,321,028</b>	<b>-</b>
<b>NET POWER COST</b>	<b>1,334,377,516</b>	<b>77,400,657</b>	<b>57,921,675</b>	<b>1,192,924,661</b>	<b>6,130,522</b>

Ref 5.1

Rocky Mountain Power  
 Utah Results of Operations - December 2010  
 James River Royalty Offset/Little Mountain

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Other Electric Revenue	456	3	5,430,652	SG	41.843%	2,272,355	Below
Other Electric Revenue	456	3	(2,757,314)	SG	41.843%	(1,153,747)	Below
			<u>2,673,338</u>			<u>1,118,608</u>	
 <b>Adjustment Detail:</b>							
<u>James River Offset</u>							
Capital Recovery \$			4,890,370				
Major Maintenance Allowance			540,282				
Total Offset - 12 Months ended Dec 2011			<u>5,430,652</u>				Above
 <u>Little Mountain Revenue</u>							
Pro Forma Steam sales - 12 Months ended Dec 2011			2,962,655				5.2.1
Less: Steam sales in unadjusted results			5,719,969				
			<u>(2,757,314)</u>				Above

**Description of Adjustment:**

This adjustment credits Other Electric Revenue for the James River Royalty Offset as agreed in the January 13, 1993 agreement. Since the cost of James River power is included in the net power cost adjustment, it is necessary to show a credit for capital cost and maintenance cost recovery. This adjustment also aligns Little Mountain steam sales with the assumptions used in the net power cost study.

Rocky Mountain Power  
 Results of Operations - December 2010  
 Little Mountain Steam Sales

Steam Inputs  
 Fixed Charge \$14,607  
 NonFuel O&M Charge \$17,098  
 <14607 kbb/hr Steam Rate (MMBtu/kbb) 1,2426  
 >14607 kbb/hr Steam Rate (MMBtu/kbb) 1,3880  
 Max Steam Load without Duct Firing (kpph) 85

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

Period	Hrs/Mo	Steam Load kpph	Gas Cost \$/MMBtu	Nominal Fixed Charge	Nominal O&M Charge	Nominal Steam Charge	Total Steam Revenue
Jan-11	744	79.09	4.582	\$14,607	\$18,085	\$334,994	\$367,686
Feb-11	672	79.09	4.535	\$14,607	\$18,085	\$299,477	\$332,169
Mar-11	744	79.09	4.465	\$14,607	\$18,085	\$326,441	\$359,133
Apr-11	720	79.09	4.309	\$14,607	\$18,085	\$304,924	\$337,616
May-11	744	67.79	4.343	\$14,607	\$18,085	\$272,202	\$304,894
Jun-11	720	0.00	4.386	\$14,607	\$18,085	\$0	\$32,692
Jul-11	744	6.87	4.453	\$14,607	\$18,085	\$28,302	\$60,994
Aug-11	744	0.00	4.493	\$14,607	\$18,085	\$0	\$32,692
Sep-11	720	0.00	4.504	\$14,607	\$18,358	\$0	\$32,965
Oct-11	744	67.79	4.573	\$14,607	\$18,358	\$286,591	\$319,557
Nov-11	720	79.09	4.784	\$14,607	\$18,358	\$338,522	\$371,488
Dec-11	744	79.09	5.167	\$14,607	\$18,358	\$377,803	\$410,769
Total-->							\$2,962,655

Ref # 5.2

Period	GRID MWh	aMW	kpph	Gas Cost \$/MMBtu
Jan-11	10,384	13.96	79.09	4.582
Feb-11	9,379	13.96	79.09	4.535
Mar-11	10,384	13.96	79.09	4.465
Apr-11	10,049	13.96	79.09	4.309
May-11	8,900	11.96	67.79	4.343
Jun-11	-	-	-	4.386
Jul-11	903	1.21	6.87	4.453
Aug-11	-	-	-	4.493
Sep-11	-	-	-	4.504
Oct-11	8,901	11.96	67.79	4.573
Nov-11	10,049	13.96	79.09	4.784
Dec-11	10,384	13.96	79.09	5.167
Total-->				79,331

Rocky Mountain Power  
Utah Results of Operations - December 2010  
Electric Lake Settlement

PAGE 5.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Settlement of Costs:</b>							
Amortization O&M Portion	557	3	1,128,747	SG	41.843%	472,303	5.3.1
Regulatory Asset	186M	3	(856,553)	SE	41.229%	(353,147)	5.3.1
Regulatory Liability	254	3	608,643	SE	41.229%	250,937	5.3.1
<b>Adjustment to Tax:</b>							
Fuel Amortization							
Schedule M Addition	SCHMAT	1	(1,650,075)	SE	41.229%	(680,308)	
Deferred Tax Expense	41110	1	626,220	SE	41.229%	258,184	
Deferred Tax Balance	283	1	337,030	SE	41.229%	138,954	
Schedule M Addition							
Deferred Tax Expense	SCHMAT	3	569,516	SE	41.229%	234,805	
Deferred Tax Balance	41110	3	(216,137)	SE	41.229%	(89,111)	
	190	3	108,068	SE	41.229%	44,555	
Coal Supply Adjustment							
Schedule M Deduction	SCHMDT	1	(1,173,017)	SE	41.229%	(483,622)	
Deferred Tax Expense	41010	1	(445,172)	SE	41.229%	(183,539)	
Deferred Tax Balance	190	1	(239,386)	SG	41.843%	(100,167)	
Settlement Costs							
Schedule M Addition	SCHMAT	3	119,307	SG	41.843%	49,922	
Deferred Tax Expense	41110	3	(45,278)	SG	41.843%	(18,946)	
Deferred Tax Balance	190	3	22,639	SG	41.843%	9,473	

**Description of Adjustment:**

Canyon Fuel Company ("CFC") owns the Skyline mine located near Electric Lake, Utah. Electric Lake is owned by the Company and provides water for the Huntington power plant. The two companies disputed the claim made by the Company that CFC's mining operations punctured the lake and caused water to flow into the Skyline mine. The two companies negotiated a settlement and release agreement for the claims made by the Company. This adjustment includes the last month of amortization expense and restates the rate base to a December 2010 / 2011 average balance.

**Rocky Mountain Power**  
**Results of Operations - December 2010**  
**Electric Lake Settlement**  
**Beginning / Ending Average**

**Settlement of Costs**

Value of Settlement	10,087,658		
Offset O&M	71%		
Reduction of O&M	<u>7,162,237</u>		
Amortization Account 25399 over 3 years	-		
Amortization Account 254	<u>(44,269)</u>		
Reduction to Account 557	<u>(44,269)</u>		
Account 557 Reduction in actual results	(1,173,017)		
Adjustment needed to reflect reduction amount	<u>1,128,747</u>	<b>Ref 5.3</b>	
Reduction to Account 557	<u>(44,269)</u>		
Regulatory Liability Account 25399	Dec-09	Dec-10	Dec-11
Offset O&M Account 557	1,431,680	715,840	0
Amortization of Offset	<u>(715,840)</u>	<u>(715,840)</u>	<u>(0)</u>
Remaining Liability Balance	<u>715,840</u>	<u>0</u>	<u>-</u>
Dec 10 - Dec 11 Beginning/ Ending Average	0		
Regulatory Asset 186.5	Dec-09	Dec-10	Dec-11
Set-Up Deferred Asset	4,300,468	1,713,105	63,030
Amortization	<u>(2,587,363)</u>	<u>(1,650,075)</u>	<u>(63,030)</u>
Ending Balance	<u>1,713,105</u>	<u>63,030</u>	<u>-</u>
Dec 10 - Dec 11 Beginning/ Ending Average	31,515		
Account 186.5 average balance in actual results	888,068		
Adjustment needed to reflect account balance	<u>(856,553)</u>	<b>Ref 5.3</b>	
Dec 10 - Dec 11 Beginning/ Ending Average	31,515		
Regulatory Liability Account 254	Dec-09	Dec-10	Dec-11
Set-Up Deferred Asset	(3,053,860)	(1,217,286)	(44,269)
Amortization	1,836,574	1,173,017	44,269
Ending Balance	<u>(1,217,286)</u>	<u>(44,269)</u>	<u>-</u>
Dec 10 -Dec 11 Beginning/ Ending Average	(22,135)		
Account 254 average balance in actual results	(630,778)		
Adjustment needed to reflect account balance	<u>608,643</u>	<b>Ref 5.3</b>	
Dec 10 - Dec 11 Beginning/ Ending Average	(22,135)		

6. DEPRECIATION & AMORTIZATION  
ADJUSTMENTS

	6.1 Depreciation & Amortization Expense	6.2 Depreciation & Amortization Reserve	6.3 Hydro Decommissioning	0	0	0
Total Normalized				0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	15,044,221	15,044,221	-	-	-	-
21 Amortization	226,510	226,510	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(6,758,586)	(5,102,104)	-	(1,656,482)	-	-
24 State	(918,380)	(693,291)	-	(225,088)	-	-
25 Deferred Income Taxes	1,881,570	-	-	1,881,570	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	9,475,336	9,475,336	-	0	-	-
29						
30 Operating Rev For Return:	(9,475,336)	(9,475,336)	-	(0)	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(6,482,169)	-	(7,842,745)	1,160,576	-	-
48 Accum Prov For Amort	(113,255)	-	(113,255)	-	-	-
49 Accum Def Income Tax	(940,785)	-	-	(940,785)	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(7,536,209)	-	(7,756,000)	219,791	-	-
56						
57 Total Rate Base:	(7,536,209)	-	(7,756,000)	219,791	-	-
58						
59						
60 Estimated ROE impact	-0.350%	-0.372%	0.023%	-0.001%	0.000%	0.000%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(15,270,731)	(15,270,731)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	4,957,894	-	-	4,957,894	-	-
72 Income Before Tax	(20,228,625)	(15,270,731)	-	(4,957,894)	-	-
73						
74 State Income Taxes	(918,380)	(693,291)	-	(225,088)	-	-
75						
76 Taxable Income	(19,310,245)	(14,577,439)	-	(4,732,806)	-	-
77						
78 Federal Income Taxes	(6,758,586)	(5,102,104)	-	(1,656,482)	-	-

Rocky Mountain Power  
Utah Results of Operations - December 2010  
Depreciation & Amortization Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Production	403SP	2	6,357,409	SG	41.8431%	2,660,139	
Hydro Production	403HP	2	188,001	SG-P	41.8431%	78,666	
Other Production	403OP	2	36,425	SG	41.8431%	15,241	
Other Production	403OP	2	7,608,947	SG-W	41.8431%	3,183,822	
Transmission	403TP	2	12,072,971	SG	41.8431%	5,051,710	
Distribution - Oregon	403364	2	209,835	OR	Situs	-	
Distribution - Utah	403364	2	224,343	UT	Situs	224,343	
Distribution - Idaho	403364	2	471	ID	Situs	-	
Distribution - Wyoming	403364	2	169,193	WY-ALL	Situs	-	
General Plant - Oregon	403GP	2	2,850	OR	Situs	-	
General Plant - Washington	403GP	2	1,037	WA	Situs	-	
General Plant - Utah	403GP	2	32,565	UT	Situs	32,565	
General Plant - Idaho	403GP	2	13,380	ID	Situs	-	
General Plant - Wyoming	403GP	2	18,110	WY-ALL	Situs	-	
General Plant	403GP	2	86,830	SO	41.8611%	36,348	
General Plant	403GP	2	218,859	SG	41.8431%	91,577	
General Plant	403GP	2	3,044	CN	48.2696%	1,470	
Intangible Plant	404IP	2	270,116	SG	41.8431%	113,025	
			<u>27,514,388</u>			<u>11,488,907</u>	
Steam Production	403SP	3	5,756,768	SG	41.8431%	2,408,813	
Hydro Production	403HP	3	234,860	SG-P	41.8431%	98,273	
Hydro Production	403HP	3	142,753	SG-U	41.8431%	59,732	
Other Production	403OP	3	129,742	SG	41.8431%	54,288	
Transmission	403TP	3	1,831,053	SG	41.8431%	766,170	
Distribution - Oregon	403364	3	138,606	OR	Situs	-	
Distribution - Utah	403364	3	281,063	UT	Situs	281,063	
Distribution - Wyoming	403364	3	33,875	WY-ALL	Situs	-	
General Plant - Oregon	403GP	3	25,900	OR	Situs	-	
Intangible Plant	404IP	3	271,215	SG	41.8431%	113,485	
			<u>8,845,836</u>			<u>3,781,824</u>	6.1.1

**Description of Adjustment:**

This adjustment enters depreciation and amortization expense into results for the major plant additions added to rate base in adjustment 8.6.

Rocky Mountain Power  
Results of Operations - December 2010  
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan10 to Dec10 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.	Jan11 to Dec11 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.	Total Depreciation Included in Adj
<b>Steam Production Plant:</b>											
Various	312	403SP	SG	2.417%	152,526,487	6	3,686,456	144,287,619	6	3,487,328	7,173,784
Various	312	403SP	SSGCH	1.508%	-	6	-	-	6	-	-
Dave Johnston U3 SO2 & PM Emission Chnrl Upgrades	312	403SP	SG	2.417%	147,347,010	4.5	2,670,954	1,397,540	6	33,778	2,704,731
Naughton U2 Flue Gas Desulfurization Sys	312	403SP	SG	2.417%	-	6	-	25,302,109	1.5	458,650	458,650
Wyodak U1 SO2 and PM Emiss Control Upgrade	312	403SP	SG	2.417%	-	6	-	77,848,506	8.5	1,777,012	1,777,012
<b>Total Steam Plant</b>					<b>299,873,497</b>		<b>6,357,409</b>	<b>248,835,773</b>		<b>5,756,768</b>	<b>12,114,177</b>
<b>Hydro Production Plant:</b>											
Various	332	403HP	SG-P	2.114%	8,891,206	6	188,001	11,107,291	6	234,860	422,861
Various	332	403HP	SG-U	2.727%	-	6	-	5,234,146	6	142,753	142,753
<b>Total Hydro Plant</b>					<b>8,891,206</b>		<b>188,001</b>	<b>16,341,437</b>		<b>377,613</b>	<b>565,614</b>
<b>Other Production Plant:</b>											
Dunlap I	343	403OP	SG-W	4.042%	118,902,302	9.5	7,608,947	-	6	-	7,608,947
Various Wind Other	343	403OP	SG-W	4.042%	-	6	-	-	6	-	-
Various	343	403OP	SG	2.602%	1,399,920	6	36,425	4,986,400	6	129,742	166,167
<b>Total Other Plant</b>					<b>120,302,221</b>		<b>7,645,372</b>	<b>4,986,400</b>		<b>129,742</b>	<b>7,775,114</b>
<b>Transmission Plant:</b>											
Various	355	403TP	SG	1.937%	135,000,558	6	2,614,488	94,547,441	6	1,831,053	4,445,541
Populus to Terminal (Mar.2010 in Service)	355	403TP	SG	1.937%	92,965,416	2.5	750,173	-	6	-	750,173
Populus to Terminal (Oct.2010 in Service)	355	403TP	SG	1.937%	43,936,612	9.5	1,347,256	-	6	-	1,347,256
Populus to Terminal (Nov.2010 in Service)	355	403TP	SG	1.937%	217,195,538	10.5	7,361,054	-	6	-	7,361,054
<b>Total Transmission Plant</b>					<b>489,098,123</b>		<b>12,072,971</b>	<b>94,547,441</b>		<b>1,831,053</b>	<b>13,904,023</b>
<b>Distribution Plant:</b>											
California	364	403364	CA	2.852%	-	6	-	-	6	-	-
Oregon	364	403364	OR	2.847%	7,371,230	6	209,835	4,869,048	6	138,606	348,441
Washington	364	403364	WA	3.120%	-	6	-	-	6	-	-
Utah	364	403364	UT	2.486%	9,023,891	6	224,343	11,305,375	6	281,063	505,407
Idaho	364	403364	ID	2.569%	18,348	6	471	-	6	-	471
Wyoming	364	403364	WYP	2.826%	5,987,618	6	169,193	1,198,801	6	33,875	203,068
<b>Total Distribution Plant</b>					<b>22,401,087</b>		<b>603,843</b>	<b>17,373,224</b>		<b>453,544</b>	<b>1,057,387</b>
<b>General Plant:</b>											
California	397	403GP	CA	2.181%	-	6	-	-	6	-	-
Oregon	397	403GP	OR	2.473%	115,240	6	2,850	1,047,442	6	25,900	28,750
Washington	397	403GP	WA	3.302%	31,401	6	1,037	-	6	-	1,037
Utah	397	403GP	UT	2.217%	1,468,792	6	32,565	-	6	-	32,565
Idaho	397	403GP	ID	2.322%	576,216	6	13,380	-	6	-	13,380
Wyoming	397	403GP	WYP	3.718%	487,090	6	18,110	-	6	-	18,110
General	397	403GP	SO	6.332%	1,371,296	6	86,830	-	6	-	86,830
General	397	403GP	CN	8.174%	37,247	6	3,044	-	6	-	3,044
General	397	403GP	SG	3.323%	6,586,456	6	218,859	-	6	-	218,859
<b>Total General Plant</b>					<b>10,673,737</b>		<b>376,675</b>	<b>1,047,442</b>		<b>25,900</b>	<b>402,576</b>
<b>Mining Plant:</b>											
Coal Mine	399	403MP	SE	3.497%	8,418,886	6	294,411	8,315,149	6	290,783	585,195
<b>Total Mining Plant</b>					<b>8,418,886</b>		<b>294,411</b>	<b>8,315,149</b>		<b>290,783</b>	<b>585,195</b>
<b>Intangible Plant:</b>											
General	303	404IP	SO	5.061%	-	6	-	-	6	-	-
General	303	404IP	SE	8.766%	-	6	-	-	6	-	-
General	303	404IP	SG	3.865%	6,968,997	6	270,116	7,017,432	6	271,215	541,331
Wyoming	303	404IP	WYP	10.346%	-	6	-	-	6	-	-
Hydro Relicensing	302	404IP	SG-P	2.628%	-	6	-	-	6	-	-
<b>Total Intangible Plant</b>					<b>6,988,997</b>		<b>270,116</b>	<b>7,017,432</b>		<b>271,215</b>	<b>541,331</b>
<b>Total Electric Plant in Service</b>											
					<b>965,647,755</b>		<b>27,808,799</b>	<b>388,464,288</b>		<b>9,136,619</b>	<b>36,945,418</b>
					Ref# 8.6.2			Ref# 8.6.2			
					<b>Total without Mining</b>		<b>27,514,388</b>	<b>Total without Mining</b>		<b>8,845,836</b>	<b>36,360,223</b>
							Ref# 6.1			Ref# 6.1	

Rocky Mountain Power  
Utah Results of Operations - December 2010  
Depreciation & Amortization Reserve

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Reserve:</b>							
Steam Production	108SP	2	(3,178,705)	SG	41.8431%	(1,330,070)	
Hydro Production	108HP	2	(94,001)	SG-P	41.8431%	(39,333)	
Other Production	108OP	2	(18,212)	SG	41.8431%	(7,621)	
Other Production	108OP	2	(3,804,474)	SG-W	41.8431%	(1,591,911)	
Transmission	108TP	2	(6,036,485)	SG	41.8431%	(2,525,855)	
Distribution - Oregon	108364	2	(104,918)	OR	Situs	-	
Distribution - Utah	108364	2	(112,172)	UT	Situs	(112,172)	
Distribution - Idaho	108364	2	(236)	ID	Situs	-	
Distribution - Wyoming	108364	2	(84,597)	WY-ALL	Situs	-	
General Plant - Oregon	108GP	2	(1,425)	OR	Situs	-	
General Plant - Washington	108GP	2	(518)	WA	Situs	-	
General Plant - Utah	108GP	2	(16,282)	UT	Situs	(16,282)	
General Plant - Idaho	108GP	2	(6,690)	ID	Situs	-	
General Plant - Wyoming	108GP	2	(9,055)	WY-ALL	Situs	-	
General Plant	108GP	2	(43,415)	SO	41.8611%	(18,174)	
General Plant	108GP	2	(109,429)	SG	41.8431%	(45,789)	
General Plant	108GP	2	(1,522)	CN	48.2696%	(735)	
Mining Plant	108MP	2	(147,206)	SE	41.2289%	(60,691)	
Intangible Plant	111IP	2	(135,058)	SG	41.8431%	(56,513)	
			<u>(13,904,399)</u>			<u>(5,805,145)</u>	
Steam Production	108SP	3	(2,878,384)	SG	41.8431%	(1,204,406)	
Hydro Production	108HP	3	(117,430)	SG-P	41.8431%	(49,136)	
Hydro Production	108HP	3	(71,377)	SG-U	41.8431%	(29,866)	
Other Production	108OP	3	(64,871)	SG	41.8431%	(27,144)	
Transmission	108TP	3	(915,526)	SG	41.8431%	(383,085)	
Distribution - Oregon	108364	3	(69,303)	OR	Situs	-	
Distribution - Utah	108364	3	(140,532)	UT	Situs	(140,532)	
Distribution - Wyoming	108364	3	(16,937)	WY-ALL	Situs	-	
General Plant - Oregon	108GP	3	(12,950)	OR	Situs	-	
Mining Plant	108MP	3	(145,392)	SE	41.2289%	(59,943)	
Intangible Plant	111IP	3	(135,608)	SG	41.8431%	(56,742)	
			<u>(4,568,310)</u>			<u>(1,950,855)</u>	6.2.1

**Description of Adjustment:**

This adjustment enters depreciation and amortization reserve into results for the major plant additions added to rate base in adjustment 8.6.

Rocky Mountain Power  
Results of Operations - December 2010  
Incremental Accumulated Reserve

Plant Account	Reserve Account	Factor	Depreciation Rate	Jan10 to Dec10			Jan10 to Dec10			Jan10 to Dec10			Jan11 to Dec11			Total Reserve Added in Adj
				Plant Additions Included in Adj	Months	Incremental Reserve on Plant Adds - B/E Avg	Plant Additions Included in Adj	Months	Incremental Reserve on Plant Adds	Plant Additions Included in Adj	Months	Incremental Reserve on Plant Adds - B/E Avg	Plant Additions Included in Adj	Months	Incremental Reserve on Plant Adds	
<b>Steam Production Plant:</b>																
312	108SP	SG	2.417%	152,526,487	6	(3,686,456)	(1,843,228)	144,287,619	6	(3,487,328)	(1,743,664)	(3,586,862)				
312	108SP	SSGCH	1.508%	-	6	-	-	-	6	-	-	-				
312	108SP	SG	2.417%	147,347,010	4.5	(2,670,954)	(1,335,477)	1,397,540	6	(33,778)	(16,869)	(1,352,366)				
312	108SP	SG	2.417%	-	6	-	-	25,302,109	1.5	(468,650)	(228,325)	(228,325)				
312	108SP	SG	2.417%	289,873,497	6	(6,357,409)	(3,178,705)	248,835,773	8.5	(5,736,668)	(2,878,384)	(6,057,069)				
<b>Hydro Production Plant:</b>																
332	108HP	SG-P	2.114%	8,891,206	6	(188,001)	(94,001)	11,107,291	6	(234,880)	(117,430)	(211,430)				
332	108HP	SG-U	2.727%	8,891,206	6	(188,001)	(94,001)	5,234,146	6	(142,753)	(71,377)	(71,377)				
<b>Total Hydro Plant</b>																
				8,891,206		(188,001)	(94,001)	16,341,437		(377,613)	(188,806)	(282,807)				
<b>Other Production Plant:</b>																
343	108OP	SG-W	4.042%	118,902,302	9.5	(7,608,947)	(3,804,474)	-	6	-	-	(3,804,474)				
343	108OP	SG-W	4.042%	-	6	-	-	-	6	-	-	-				
343	108OP	SG	2.602%	1,999,920	6	(36,425)	(18,212)	4,986,400	6	(129,742)	(64,871)	(63,083)				
				120,302,221		(7,645,372)	(3,822,686)	4,986,400		(129,742)	(64,871)	(3,887,557)				
<b>Transmission Plant:</b>																
355	108TP	SG	1.837%	135,000,558	6	(2,614,466)	(1,307,244)	94,547,441	6	(1,831,053)	(915,526)	(2,222,770)				
355	108TP	SG	1.937%	92,965,416	2.5	(750,173)	(375,086)	-	6	-	-	(375,086)				
355	108TP	SG	1.837%	43,936,612	9.5	(1,347,256)	(673,628)	-	6	-	-	(673,628)				
355	108TP	SG	1.837%	217,195,538	10.5	(7,361,054)	(3,680,527)	-	6	-	-	(3,680,527)				
				489,098,123		(12,072,971)	(6,036,485)	94,547,441		(1,831,053)	(915,526)	(6,952,912)				
<b>Distribution Plant:</b>																
364	108364	CA	2.892%	7,371,230	6	(209,835)	(104,918)	-	6	-	-	(104,918)				
364	108364	OR	2.847%	-	6	-	-	4,869,048	6	(138,606)	(69,303)	(174,221)				
364	108364	WA	3.120%	-	6	-	-	-	6	-	-	-				
364	108364	UT	2.486%	9,023,891	6	(224,343)	(112,172)	11,305,375	6	(281,063)	(140,532)	(252,703)				
364	108364	ID	2.569%	18,348	6	(471)	(236)	-	6	-	-	(236)				
364	108364	WY	2.829%	5,987,618	6	(169,193)	(84,597)	1,198,801	6	(33,875)	(16,937)	(101,534)				
				22,401,087		(603,843)	(301,922)	17,373,224		(453,544)	(226,772)	(628,694)				
<b>General Plant:</b>																
397	108GP	CA	2.181%	115,240	6	(2,650)	(1,425)	-	6	-	-	(1,425)				
397	108GP	OR	2.478%	-	6	-	-	1,047,442	6	(25,900)	(12,950)	(14,375)				
397	108GP	WA	3.302%	31,401	6	(1,037)	(518)	-	6	-	-	(518)				
397	108GP	UT	2.217%	1,468,792	6	(32,565)	(16,282)	-	6	-	-	(16,282)				
397	108GP	ID	2.322%	576,216	6	(13,360)	(6,690)	-	6	-	-	(6,690)				
397	108GP	WY	3.716%	487,090	6	(18,110)	(9,055)	-	6	-	-	(9,055)				
397	108GP	SO	6.332%	1,371,296	6	(86,830)	(43,415)	-	6	-	-	(43,415)				
397	108GP	CN	8.174%	37,247	6	(3,044)	(1,522)	-	6	-	-	(1,522)				
397	108GP	SG	3.323%	6,586,456	6	(218,859)	(109,429)	-	6	-	-	(109,429)				
				10,673,737		(376,675)	(188,338)	1,047,442		(25,900)	(12,950)	(201,288)				
<b>Mining Plant:</b>																
399	108MP	SE	3.497%	8,418,886	6	(294,411)	(147,206)	8,315,149	6	(290,783)	(145,392)	(292,597)				
				8,418,886		(294,411)	(147,206)	8,315,149		(290,783)	(145,392)	(292,597)				
<b>Intangible Plant:</b>																
303	111IP	SO	5.061%	-	6	-	-	-	6	-	-	-				
303	111IP	SE	8.766%	-	6	-	-	-	6	-	-	-				
303	111IP	SG	3.865%	6,988,997	6	(270,116)	(135,058)	7,017,432	6	(271,215)	(135,608)	(270,666)				
303	111IP	WY	10.346%	-	6	-	-	-	6	-	-	-				
302	111IP	SG-P	2.628%	-	6	-	-	-	6	-	-	-				
				6,988,997		(270,116)	(135,058)	7,017,432		(271,215)	(135,608)	(270,666)				
				966,647,755		(27,808,799)	(13,904,399)	388,464,298		(9,136,619)	(4,568,310)	(18,472,709)				
				966,647,755		(27,808,799)	(13,904,399)	388,464,298		(9,136,619)	(4,568,310)	(18,472,709)				

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Allocation Correction to Booked Reserve:</b>							
Depreciation Reserve	108HP	1	(36,246)	SG-P	41.8431%	(15,167)	6.3.2
Depreciation Reserve	108HP	1	<u>36,246</u>	SG-U	41.8431%	<u>15,167</u>	6.3.2
			<u>-</u>			<u>-</u>	
<b>Adjustment to Average Reserve Balance:</b>							
Depreciation Reserve	108HP	3	4,124,185	SG-P	41.8431%	1,725,688	6.3.1
Depreciation Reserve	108HP	3	<u>(1,350,550)</u>	SG-U	41.8431%	<u>(565,113)</u>	6.3.1
			<u>2,773,635</u>			<u>1,160,576</u>	
<b>Adjustment to Tax:</b>							
Schedule M Deduction	SCHMDT	3	11,848,763	SG	41.8431%	4,957,894	6.3.1
Deferred Tax Expense	41010	3	4,496,724	SG	41.8431%	1,881,570	6.3.1
Deferred Tax Balance	282	3	<u>(2,248,362)</u>	SG	41.8431%	<u>(940,785)</u>	6.3.1
<b>Adjustment to Reserve for Projected Spend / Accrual Detail:</b>							
Dec 2010 B/E Average Reserve Balance			(14,177,346)				6.3.1
Dec 2011 B/E Average Reserve Balance			<u>(11,403,711)</u>				6.3.1
Adjustment to Reserve			<u>2,773,635</u>				Above

**Description of Adjustment:**

Current depreciation rates approved by the Commission in Docket No. 07-035-93, include an accrual for a decommissioning fund to build up a reserve for possible decommissioning of some of the company's smaller hydro plants. The \$19.4 million estimate included the recovery of \$6.5 million for Cove and American Fork, as well as the accrual of an estimated decommissioning fund for Condit and other small hydro facilities that have a probability of being decommissioned during the next ten years. This adjustment walks the depreciation reserve balance to the average December 2011 projected level.

Rocky Mountain Power  
 Results of Operations - December 2010  
 Hydro Decommissioning  
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
December-09	39,099	(185,352)	(15,916,430)
January-10	26,880	(185,352)	(16,074,903)
February-10	51,350	(185,352)	(16,208,905)
March-10	(4,904)	(185,352)	(16,398,161)
April-10	599	(185,352)	(16,583,915)
May-10	67,751	(185,352)	(16,701,516)
June-10	40,837	(185,352)	(16,846,031)
July-10	48,640	(185,352)	(16,982,743)
August-10	59,434	(185,352)	(17,108,662)
September-10	63,474	(284,687)	(17,329,876)
October-10	114,294	(180,352)	(17,395,934)
November-10	75,279	(185,352)	(17,506,008)
December-10	398,765	(185,352)	(17,292,595)
<b>Dec-10 Beg/End Average</b>			<b>(16,604,513)</b>

West Side	Spend	Accruals	Balance
January-11	314,550	(17,163,397)	(16,848,847)
February-11	524,213	(185,352)	(16,824,537)
March-11	510,000	(185,352)	(16,499,889)
April-11	500,000	(185,352)	(16,185,242)
May-11	900,000	(185,352)	(15,470,594)
June-11	900,000	(185,352)	(14,755,946)
July-11	1,500,000	(13,441,299)	(13,441,299)
August-11	1,200,000	(185,352)	(12,426,651)
September-11	1,200,000	(185,352)	(11,412,004)
October-11	1,200,000	(185,352)	(10,397,356)
November-11	1,800,000	(185,352)	(8,782,708)
December-11	1,300,000	(185,352)	(7,668,061)

West Side	Total Spend	Total Accruals	Dec 2011 B/E Average Balance
12 ME Dec 2011	11,848,763	(2,224,229)	(12,480,328)
<b>Adjustment to Reserve</b>			<b>4,124,185</b>

Tax Schedule M Deduction	Dec 2011 B/E Average Balance
Deferred Inc. Tax Exp	(11,848,763)
ADIT B/E Avg Bal	4,496,724
	(2,248,362)

East Side	Spend	Accruals	Balance
December-09	-	(112,546)	3,102,442
January-10	-	(112,546)	2,989,896
February-10	-	(112,546)	2,877,350
March-10	-	(112,546)	2,764,804
April-10	-	(112,546)	2,652,259
May-10	-	(112,546)	2,539,713
June-10	-	(112,546)	2,427,167
July-10	-	(112,546)	2,314,621
August-10	-	(112,546)	2,202,075
September-10	-	(112,546)	2,089,529
October-10	-	(112,546)	1,976,984
November-10	-	(112,546)	1,864,438
December-10	-	(112,546)	1,751,892
<b>Dec-10 Beg/End Average</b>			<b>2,427,167</b>

East Side	Spend	Accruals	Balance
January-11	-	(112,546)	1,639,346
February-11	-	(112,546)	1,526,800
March-11	-	(112,546)	1,414,254
April-11	-	(112,546)	1,301,709
May-11	-	(112,546)	1,189,163
June-11	-	(112,546)	1,076,617
July-11	-	(112,546)	964,071
August-11	-	(112,546)	851,525
September-11	-	(112,546)	738,979
October-11	-	(112,546)	626,434
November-11	-	(112,546)	513,888
December-11	-	(112,546)	401,342

East Side	Total Spend	Total Accruals	Dec 2011 B/E Average Balance
12 ME Dec 2011	-	(1,350,550)	1,076,617
<b>Adjustment to Reserve</b>			<b>(1,350,550)</b>

Total Resources	Spend	Accruals	Balance
December-09	39,099	(297,898)	(12,813,989)
January-10	26,880	(297,898)	(13,085,007)
February-10	51,350	(297,898)	(13,331,555)
March-10	(4,904)	(297,898)	(13,634,357)
April-10	599	(297,898)	(13,931,656)
May-10	67,751	(297,898)	(14,161,803)
June-10	40,837	(297,898)	(14,418,864)
July-10	48,640	(297,898)	(14,668,122)
August-10	59,434	(297,898)	(14,906,587)
September-10	63,474	(392,233)	(15,240,346)
October-10	114,294	(292,898)	(15,418,951)
November-10	75,279	(297,898)	(15,641,570)
December-10	398,765	(297,898)	(15,540,703)
<b>Dec-10 Beg/End Average</b>			<b>(14,177,346)</b>

Total Resources	Spend	Accruals	Balance
January-11	314,550	(297,898)	(15,524,051)
February-11	524,213	(297,898)	(15,297,737)
March-11	510,000	(297,898)	(15,085,635)
April-11	500,000	(297,898)	(14,883,533)
May-11	900,000	(297,898)	(14,281,431)
June-11	900,000	(297,898)	(13,679,329)
July-11	1,500,000	(297,898)	(12,477,228)
August-11	1,200,000	(297,898)	(11,575,126)
September-11	1,200,000	(297,898)	(10,673,024)
October-11	1,200,000	(297,898)	(9,770,922)
November-11	1,800,000	(297,898)	(8,268,821)
December-11	1,300,000	(297,898)	(7,266,719)

Total Resources	Total Spend	Total Accruals	Dec 2011 B/E Average Balance
12 ME Dec 2011	11,848,763	(3,574,779)	(11,403,711)
<b>Adjustment to Reserve</b>			<b>2,773,635</b>

Rocky Mountain Power  
 Results of Operations - December 2010  
 Hydro Decommissioning  
 Corrections to Booked Data  
 12 Months Ended December 2010

Accumulated Depreciation		Dec 2010 Booked Balance	Page Ref.	Dec 2010 Actual Balance	Adjustment to Dec 2010 Balance	
108	SG-P	(16,568,266)	Tab B17	(16,604,513)	<b>(36,246)</b>	To 6.3
108	SG-U	2,390,920	Tab B17	2,427,167	<b>36,246</b>	To 6.3
-						



	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	AFUDC Equity	Medicare Deferred Accounting	Power Tax ADIT Balances
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	1,571,000	-	-	-	-	1,571,000	-
19 Total O&M Expenses	1,571,000	-	-	-	-	1,571,000	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	5,527,990	-	5,527,990	-	-	-	-
23 Income Taxes: Federal	(12,254,529)	(3,626,423)	(1,846,957)	(5,750,611)	(505,651)	(524,887)	-
24 State	(1,090,792)	(492,771)	(250,971)	(207,018)	(68,710)	(71,323)	-
25 Deferred Income Taxes	1,951,773	-	-	780,410	-	-	1,171,363
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(4,294,559)	(4,119,194)	3,430,062	(5,177,220)	(574,360)	974,790	1,171,363
29							
30 Operating Rev For Return:	4,294,559	4,119,194	(3,430,062)	5,177,220	574,360	(974,790)	(1,171,363)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	36,240,012	-	-	-	-	-	36,240,012
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	36,240,012	-	-	-	-	-	36,240,012
56							
57 Total Rate Base:	36,240,012	-	-	-	-	-	36,240,012
58							
59							
60 Estimated ROE Impact	0.060%	0.162%	-0.135%	0.203%	0.023%	-0.038%	-0.152%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(7,098,990)	-	(5,527,990)	-	-	(1,571,000)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	1,513,426	-	-	-	1,513,426	-	-
69 Interest	10,853,980	10,853,980	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(19,466,395)	(10,853,980)	(5,527,990)	-	(1,513,426)	(1,571,000)	-
73							
74 State Income Taxes	(1,090,792)	(492,771)	(250,971)	(207,018)	(68,710)	(71,323)	-
75							
76 Taxable Income	(18,375,603)	(10,361,209)	(5,277,019)	207,018	(1,444,716)	(1,499,677)	-
77							
78 Federal Income Tax - Calculated	(6,431,461)	(3,626,423)	(1,846,957)	72,456	(505,651)	(524,887)	-
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	(5,823,068)	-	-	(5,823,068)	-	-	-
81 Federal Income Taxes	(12,254,529)	(3,626,423)	(1,846,957)	(5,750,611)	(505,651)	(524,887)	-

Rocky Mountain Power  
Utah Results of Operations - December 2010  
Interest True Up

	<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>
<b>Adjustment to Expense:</b>							
Other Interest Expense - Type 1	427	1	(6,249,478)	UT	Situs	(6,249,478)	Below
Other Interest Expense - Type 2	427	2	11,318,806	UT	Situs	11,318,806	Below
Other Interest Expense - Type 3	427	3	5,784,651	UT	Situs	5,784,651	Below
			<u>10,853,980</u>			<u>10,853,980</u>	2.18
<b>Adjustment Detail:</b>							
Type 1							
Jurisdiction Specific Adjusted Rate Base						4,959,256,174	1.0
Weighted Cost of Debt:						<u>2.803%</u>	2.1
Trued-up Interest Expense						<u>139,011,851</u>	1.0
Actual Interest Expense						<u>145,261,329</u>	2.18
Total Interest True-up Adjustment						<u>(6,249,478)</u>	1.0
Type 2							
Jurisdiction Specific Adjusted Rate Base						5,363,055,277	1.0
Weighted Cost of Debt:						<u>2.803%</u>	2.1
Trued-up Interest Expense						<u>150,330,657</u>	1.0
Type 1 Interest Expense						<u>139,011,851</u>	1.0
Total Interest True-up Adjustment						<u>11,318,806</u>	1.0
Type 3							
Jurisdiction Specific Adjusted Rate Base						5,569,423,050	2.2
Weighted Cost of Debt:						<u>2.803%</u>	2.1
Trued-up Interest Expense						<u>156,115,308</u>	2.18
Type 2 Interest Expense						<u>150,330,657</u>	1.0
Total Interest True-up Adjustment						<u>5,784,651</u>	1.0

**Description of Adjustment:**

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

	<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>
<b>Adjustment to Tax:</b>							
Taxes Other Than Income	408	3	13,205,560	GPS	41.861%	5,527,990	7.2.1

**Description of Adjustment:**

This adjustment normalizes the difference between actual accrued property tax expense and pro forma property tax expense resulting from estimated major capital additions.

**Rocky Mountain Power**  
**Results of Operations - December 2010**  
**Property Tax Adjustment Summary**

<b>FERC Account</b>	<b>G/L Account</b>	<b>Co. Code</b>	<b>Factor</b>	<b>Total</b>	<b>Ref</b>
408.15	579000	1000	GPS	100,361,440	
<b>Total Accrued Property Tax - 12 Months End. December 2010</b>				<u>100,361,440</u>	
Projected Property Tax Exp. for the Twelve Months Ending Dec 2011				113,567,000	
Less Accrued Property Tax - 12 Months Ended December 31, 2010				<u>(100,361,440)</u>	
<b>Incremental Adjustment to Property Taxes</b>				<u><u>13,205,560</u></u>	<b>Ref 7.2</b>

	<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>
<b>Adjustment to Tax:</b>							
FED Renew. Energy Tax Credit	40910	3	(69,380,596)	SG	41.843%	(29,031,019)	7.3.1
UT Renew. Energy Tax Credit	40911	3	(308,899)	SG	41.843%	(129,253)	7.3.1
OR Business Energy Tax Credit	40911	3	(482,897)	SG	41.843%	(202,059)	7.3.1
			<u>(70,172,392)</u>			<u>(29,362,331)</u>	
<b>Removed from Base Period:</b>							
FED Renew. Energy Tax Credit	40910	3	55,464,174	SG	41.843%	23,207,951	
UT Renew. Energy Systems Tax Cr	40911	3	297,049	SG	41.843%	124,295	
OR Business Energy Tax Credit	41110	3	1,839,771	SG	41.843%	769,818	
OR Business Energy Tax Credit	41110	3	25,313	SG	41.843%	10,592	
			<u>57,626,307</u>			<u>24,112,655</u>	

**Description of Adjustment:**

This adjusts federal and state renewable energy income tax credits that the Company is entitled to take as a result of placing qualified generating plants into service by removing the unadjusted income tax credits and replacing them with the pro forma amount. The federal tax credit is based on the generation of the plant, and the credit can be taken for ten years on qualifying property. The Utah state tax credit is based on the generation of the plant, and the credit can be taken for four years on qualifying property. The Oregon business energy tax credit is based on investment of plant, and the credit is taken over a 5-year period on qualifying property.

Rocky Mountain Power  
 Results of Operations - December 2010  
 Renewable Energy Tax Credit Calculation

Description	FED		Type	UT
	Amount			
Hydro				
JC Boyle	8,773,419			
Factor (inflated tax per unit)	0.011			
	<u>96,508</u>			
	Ref #7.3			
Wind/Geothermal				
Blundell Bottoming Cycle KWh	88,256,916			88,256,916
Glenrock KWh	323,798,822			
Glenrock III KWh	124,408,961			
Goodnoe KWh	266,887,001			
High Plains Wind	399,369,981			
Leaning Juniper I KWh	305,473,215			
Marengo KWh	393,135,914			
Marengo II KWh	187,225,821			
McFadden Ridge	86,062,867			
Rolling Hills KWh	292,593,798			
Seven Mile KWh	349,595,649			
Seven Mile II KWh	68,862,071			
Dundlap I Wind KWh	353,605,729			
Total KWh Production	3,149,276,745			88,256,916
Factor (inflated tax per unit)	0.022			0.0035
	<u>69,284,088</u>			308,899
	Ref #7.3			Ref #7.3

Description	OR/BETC												12 Month Ending 12/31/2011 Amortization			
	2006	2007	2008	2009	2010	2010	2011	2011	2011	2011	2011	2011				
BETC																
Investment	10,000,000	275,107	338,071	349,969	367,356	39,048	395,000									
35% Credit	3,500,000	96,287	118,325	122,489	128,575	13,667	138,250									
Amortization																
12/31/2006	1,000,000	2,437	26,637													
12/31/2007	1,000,000	2,437	26,637	27,511												
6/30/2008	250,000	609	6,659	13,755												
12/31/2008	250,000	609	6,659	13,755	33,807											
6/30/2009	250,000	609	6,659	6,878	16,904											
12/31/2009	250,000	609	6,659	6,878	16,903											
6/30/2010	250,000	609	6,659	6,878	18,368											
12/31/2010	250,000	609	6,660	6,878	18,368	8,452										
12/31/2011	0	0	13,754	17,498	36,736	3,905										
12/31/2012				17,497	18,368	1,952										
12/31/2013				17,497	18,368	1,952										
12/31/2014					18,368	1,952										
12/31/2015					18,368	1,952										
12/31/2016																
Total Utilized	3,500,000	8,528	93,229	96,287	122,485	13,666	138,250									
**Transit passes generated in Aug of each year																

	<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>
<b>Adjustment to Tax:</b> AFUDC - Equity	419	1	3,511,169	SNP	43.103%	1,513,426	

**Description of Adjustment:**

This adjustment brings in the appropriate level of AFUDC - Equity into results to align the tax schedule m with regulatory income.

	<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>
<b>Adjustment to Expense:</b> Medicare Deferral Amort.	930	3	1,571,000	UT	Situs	1,571,000	7.5.1

**Description of Adjustement:**

As established in Utah Docket No. 10-035-38, this adjustment recognizes the amortization of the Medicare Tax Deferral regulatory asset for the twelve months ending December 2011. This adjustment also normalizes the actual period deferred income tax expense for a recent change in tax law. With the change in law, some of the costs related to other post retirement benefits will become non-deductible for income tax purposes.

Rocky Mountain Power  
 Results of Operations - December 2010  
 Medicare Tax Deferral Accounting  
 Summary of Regulatory Asset for Non-Deductible Post Retirement Benefits

Description		Utah
Net Tax Benefits of Non-Deductible Post-Retirement Benefits	A	9,435,766
Gross-Up Factor for Income Taxes = $(1/(1-.37951))$	B	1.6116
Total Company Regulatory Asset for Non-Deductible Post-Retirement Benefits	C	<b>15,207,000</b>
Revised Protocol Allocation Factor: SO	D	41.3200%
Jurisdictionally Allocated Regulatory Asset for Non-Deductible Post-Retirement Benefits	E	<b>6,284,000</b>

Net Income Impact = A * D		3,898,859
---------------------------	--	-----------

Period	Utah
Three Months Ended December 31, 2010	392,750
Calendar Year Ended December 31, 2011	<b>1,571,000</b>
Calendar Year Ended December 31, 2012	1,571,000
Calendar Year Ended December 31, 2013	1,571,000
Calendar Year Ended December 31, 2014	1,178,250
Calendar Year Ended December 31, 2015	0
Calendar Year Ended December 31, 2016	0
Total Amortization: Regulatory Assets	<b>6,284,000</b>

Ref 7.5

Period	Utah
Three Months Ended December 31, 2010	243,679
Calendar Year Ended December 31, 2011	974,715
Calendar Year Ended December 31, 2012	974,715
Calendar Year Ended December 31, 2013	974,715
Calendar Year Ended December 31, 2014	731,035
Calendar Year Ended December 31, 2015	0
Calendar Year Ended December 31, 2016	0
Net Income Impact: Regulatory Assets	<b>3,898,859</b>

	<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>
<b>Adjustment to Tax:</b>							
ADIT Balance	282	3	2,691,288,558	DITBAL	42.902%	1,154,615,220	
CA ADIT Balance	282	3	(61,712,083)	CA	Situs	-	
OR ADIT Balance	282	3	(724,357,359)	OR	Situs	-	
WA ADIT Balance	282	3	(170,533,375)	WA	Situs	-	
WYP ADIT Balance	282	3	(286,115,532)	WY-ALL	Situs	-	
UT ADIT Balance	282	3	(1,114,488,653)	UT	Situs	(1,114,488,653)	
ID ADIT Balance	282	3	(151,130,852)	ID	Situs	-	
WYU Balance	282	3	(61,461,586)	WY-ALL	Situs	-	
UFERC Balance	282	3	(7,010,651)	FERC	Situs	-	
OTHER ADIT Balance	282	3	(15,808,673)	OTHER	0.000%	-	
			<u>(2,592,618,763)</u>			<u>(1,114,488,653)</u>	7.6.1
Repair Deduction Avg Balance	282	3	(9,288,395)	SG	41.843%	(3,886,556)	
Def Inc Tax Exp Depr Flow-thru	41110	3	156,731	CA	Situs	-	
Def Inc Tax Exp Depr Flow-thru	41110	3	(95,704)	OR	Situs	-	
Def Inc Tax Exp Depr Flow-thru	41110	3	20,913	WA	Situs	-	
Def Inc Tax Exp Depr Flow-thru	41110	3	(63,940)	WY-ALL	Situs	-	
Def Inc Tax Exp Depr Flow-thru	41110	3	1,171,363	UT	Situs	1,171,363	
Def Inc Tax Exp Depr Flow-thru	41110	3	(247,552)	ID	Situs	-	
Def Inc Tax Exp Depr Flow-thru	41110	3	(15,136)	WY-ALL	Situs	-	
Def Inc Tax Exp Depr Flow-thru	41110	3	9,837	FERC	Situs	-	
Def Inc Tax Exp Depr Flow-thru	41110	3	24,189	OTHER	0.000%	-	
			<u>960,701</u>			<u>1,171,363</u>	

**Description of Adjustment:**

This pro forma adjustment reflects the known and measurable change to the accumulated deferred income tax balances for guidance received from the Internal Revenue Service (Rev. Proc. 2011-26) on March 29, 2011, which affected the Company's estimate of bonus depreciation for assets placed in service during 2010.

Rocky Mountain Power  
 Results of Operations - December 2010  
 ADIT Balance Adjustment

	PowerTax Case #525 12/31/2009 End Bal	PowerTax Case #607 12/31/2010 End Bal	Beginning/Ending Average	
CA ADIT Balance	56,470,338	66,953,828	61,712,083	
ID ADIT Balance	138,219,734	164,041,970	151,130,852	
OR ADIT Balance	648,426,881	800,287,837	724,357,359	
WA ADIT Balance	159,148,238	181,918,511	170,533,375	
WYP ADIT Balance	245,809,941	326,421,123	286,115,532	
UT ADIT Balance	986,586,568	1,242,390,737	1,114,488,653	
WYU Balance	54,985,367	67,937,804	61,461,586	
UFERC Balance	6,050,615	7,970,687	7,010,651	
OTHER ADIT Balance	234,182	31,383,164	15,808,673	
<b>Total</b>	<b>2,295,931,864</b>	<b>2,889,305,661</b>	<b>2,592,618,763</b>	Ref 7.6



	8.1	8.2	8.3	8.4	8.5	8.6
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Environmental	Customer	Pro Forma Major
	Working Capital	Base	Rate Base	Settlement	Advances for	Plant Additions
	Total Normalized			(PERCO)	Construction	
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	1,369,581	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(112,219)	-	-	-	-	-
19 Total O&M Expenses	1,257,362	-	-	-	-	-
20 Depreciation	1,808,877	-	-	-	-	-
21 Amortization	1,495,656	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(52,181,720)	-	-	-	-	-
24 State	(7,090,629)	-	-	-	-	-
25 Deferred Income Taxes	57,229,977	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	807,129	-	-	-	-	-
28 Total Operating Expenses:	3,326,652	-	-	-	-	-
29						
30 Operating Rev For Return:	(3,326,652)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	669,808,701	-	4,579,669	74,471,619	-	574,701,666
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	2,818,348	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	11,084,247	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	(906,793)	(801,239)	(105,555)	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	(455,287)	-	-	-	-	-
44 Total Electric Plant:	662,349,216	(801,239)	4,474,115	74,471,619	-	574,701,666
45						
46 Deductions:						
47 Accum Prov For Deprec	(1,675,883)	-	-	-	-	-
48 Accum Prov For Amort	(1,730,970)	-	-	-	-	-
49 Accum Def Income Tax	(25,725,006)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(1,430,548)	-	-	-	(1,430,548)	-
52 Customer Service Deposits	(14,610,438)	-	-	-	-	-
53 Miscellaneous Deductions	(813,829)	-	-	(813,829)	-	-
54						
55 Total Deductions:	(45,986,673)	-	-	(813,829)	(1,430,548)	-
56						
57 Total Rate Base:	636,362,543	(801,239)	4,474,115	74,471,619	(813,829)	574,701,666
58						
59						
60 Estimated ROE impact	-1.788%	0.002%	-0.013%	-0.218%	0.002%	0.004%
61						
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(5,369,024)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	19,809,269	-	-	-	-	-
71 Schedule "M" Deductions	170,621,503	-	-	-	-	-
72 Income Before Tax	(156,181,256)	-	-	-	-	-
73						
74 State Income Taxes	(7,090,629)	-	-	-	-	-
75						
76 Taxable Income	(149,090,629)	-	-	-	-	-
77						
78 Federal Income Taxes	(52,181,720)	-	-	-	-	-

	8.6.1 Tax Impacts - Pro Forma Major Plant Additions	8.7 Miscellaneous Rate Base	8.8 Powderdale Hydro Removal	8.9 Goose Creek Transmission	8.10 Trojan Unrecovered Plant	8.11 Customer Service Deposits	8.12 Regulatory Asset Amortization
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	(27,983)	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	(112,219)
19 Total O&M Expenses	-	-	(27,983)	-	-	-	(112,219)
20 Depreciation	-	-	-	(3,542)	-	-	-
21 Amortization	-	-	(1,197,120)	-	(769,163)	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(51,008,388)	-	388,324	1,183	14,702	(269,670)	0
24 State	(6,931,193)	-	52,767	161	1,998	(36,644)	0
25 Deferred Income Taxes	57,939,580	-	23,848	-	275,205	-	42,568
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	807,129	-
28 Total Operating Expenses:	(0)	-	(760,165)	(2,198)	(477,258)	500,815	(69,630)
29							
30 Operating Rev For Return:	0	-	760,165	2,198	477,258	(500,815)	69,630
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	(179,045)	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	3,608,093	(733,636)	-	-	-	(56,109)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	11,084,247	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	(455,287)	-	-
44 Total Electric Plant:	-	14,692,340	(733,636)	(179,045)	(455,287)	-	(56,109)
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	103,995	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(26,789,713)	-	383,668	-	134,123	-	21,294
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	(14,610,438)	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(26,789,713)	-	383,668	103,995	134,123	(14,610,438)	21,294
56							
57 Total Rate Base:	(26,789,713)	14,692,340	(349,968)	(75,051)	(321,164)	(14,610,438)	(34,815)
58							
59							
60 Estimated ROE impact	0.080%	-0.043%	0.031%	0.000%	0.020%	0.024%	0.003%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	1,225,104	3,542	769,163	(807,129)	112,219
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	15,390,617	-	(43,507)	-	(725,160)	-	(112,218)
71 Schedule "M" Deductions	168,060,061	-	19,332	-	-	-	-
72 Income Before Tax	(152,669,443)	-	1,162,265	3,542	44,004	(807,129)	1
73							
74 State Income Taxes	(6,931,193)	-	52,767	161	1,998	(36,644)	0
75							
76 Taxable Income	(145,738,251)	-	1,109,498	3,381	42,006	(770,485)	1
77							
78 Federal Income Taxes	(51,008,388)	-	388,324	1,183	14,702	(269,670)	0

	8.13	0	0	0	0	0	0
	Klamath						
	Hydroelectric						
	Settlement	0	0	0	0	0	0
1	Operating Revenues:						
2	General Business Revenues	-	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-
4	Special Sales	-	-	-	-	-	-
5	Other Operating Revenues	-	-	-	-	-	-
6	Total Operating Revenues	-	-	-	-	-	-
7							
8	Operating Expenses:						
9	Steam Production	-	-	-	-	-	-
10	Nuclear Production	-	-	-	-	-	-
11	Hydro Production	1,397,564	-	-	-	-	-
12	Other Power Supply	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-
14	Distribution	-	-	-	-	-	-
15	Customer Accounting	-	-	-	-	-	-
16	Customer Service & Info	-	-	-	-	-	-
17	Sales	-	-	-	-	-	-
18	Administrative & General	-	-	-	-	-	-
19	Total O&M Expenses	1,397,564	-	-	-	-	-
20	Depreciation	1,812,419	-	-	-	-	-
21	Amortization	3,461,939	-	-	-	-	-
22	Taxes Other Than Income	-	-	-	-	-	-
23	Income Taxes: Federal	(1,307,873)	-	-	-	-	-
24	State	(177,718)	-	-	-	-	-
25	Deferred Income Taxes	(1,051,244)	-	-	-	-	-
26	Investment Tax Credit Adj.	-	-	-	-	-	-
27	Misc Revenue & Expense	-	-	-	-	-	-
28	Total Operating Expenses:	4,135,088	-	-	-	-	-
29							
30	Operating Rev For Return:	(4,135,088)	-	-	-	-	-
31							
32	Rate Base:						
33	Electric Plant In Service	16,234,791	-	-	-	-	-
34	Plant Held for Future Use	-	-	-	-	-	-
35	Misc Deferred Debits	-	-	-	-	-	-
36	Elec Plant Acq Adj	-	-	-	-	-	-
37	Nuclear Fuel	-	-	-	-	-	-
38	Prepayments	-	-	-	-	-	-
39	Fuel Stock	-	-	-	-	-	-
40	Material & Supplies	-	-	-	-	-	-
41	Working Capital	-	-	-	-	-	-
42	Weatherization Loans	-	-	-	-	-	-
43	Misc Rate Base	-	-	-	-	-	-
44	Total Electric Plant:	16,234,791	-	-	-	-	-
45							
46	Deductions:						
47	Accum Prov For Deprec	(1,779,878)	-	-	-	-	-
48	Accum Prov For Amort	(1,730,970)	-	-	-	-	-
49	Accum Def Income Tax	525,622	-	-	-	-	-
50	Unamortized ITC	-	-	-	-	-	-
51	Customer Adv For Const	-	-	-	-	-	-
52	Customer Service Deposits	-	-	-	-	-	-
53	Miscellaneous Deductions	-	-	-	-	-	-
54							
55	Total Deductions:	(2,985,226)	-	-	-	-	-
56							
57	Total Rate Base:	13,249,566	-	-	-	-	-
58							
59							
60	Estimated ROE impact	-0.201%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64	TAX CALCULATION:						
65							
66	Operating Revenue	(6,671,923)	-	-	-	-	-
67	Other Deductions	-	-	-	-	-	-
68	Interest (AFUDC)	-	-	-	-	-	-
69	Interest	-	-	-	-	-	-
70	Schedule "M" Additions	5,299,536	-	-	-	-	-
71	Schedule "M" Deductions	2,542,111	-	-	-	-	-
72	Income Before Tax	(3,914,498)	-	-	-	-	-
73							
74	State Income Taxes	(177,718)	-	-	-	-	-
75							
76	Taxable Income	(3,736,779)	-	-	-	-	-
77							
78	Federal Income Taxes	(1,307,873)	-	-	-	-	-

	<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>
<b>Adjustment to Rate Base:</b>							
Cash Working Capital	CWC	1	(1,205,441)	UT	Situs	(1,205,441)	
Cash Working Capital	CWC	2	(21,452)	UT	Situs	(21,452)	
Cash Working Capital	CWC	3	425,653	UT	Situs	425,653	
			<u>(801,239)</u>			<u>(801,239)</u>	

**Adjustment Detail:**

	<u>Type1</u>	<u>Type 2</u>	<u>Type 3</u>	
O&M Expense	1,103,525,784	1,105,197,741	1,209,682,545	1.2
Taxes Other Than Income Tax	46,328,424	46,328,424	51,856,414	1.2
Federal Income Tax	(200,067,520)	(202,769,520)	(275,720,124)	1.2
State Income Tax	(22,836,167)	(23,203,324)	(32,541,704)	1.2
Less: Embedded Cost Differential	(16,947,480)	(16,947,480)	(16,947,480)	
Total	910,003,042	908,605,842	936,329,651	
Divided by Days in Year	365	365	365	
Average Daily Cost of Service	2,493,159	2,489,331	2,565,287	
Net Lag Days	5.60	5.60	5.60	
Cash Working Capital	13,971,595	13,950,143	14,375,797	
Unadjusted Cash Working Capital	15,177,036	13,971,595	13,950,143	
Cash Working Capital Adjustment	<u>(1,205,441)</u>	<u>(21,452)</u>	<u>425,653</u>	

**Description of Adjustment:**

This adjustment is necessary to compute the cash working capital for the normalized results made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days are calculated using the Company's December 2007 lead lag study.

	<u>ACCOUNT Type</u>		<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Tangible Property	399	1	11,443,076	SE	41.229%	4,717,855	Below
Other Tangible Property	399	3	(335,168)	SE	41.229%	(138,186)	Below
			<u>11,107,908</u>			<u>4,579,669</u>	Below
Final Reclamation Liability	2533	3	(256,021)	SE	41.229%	(105,555)	8.2.2

**Adjustment Detail:**

Dec 2010 Beg/End Balance	11,443,076	8.2.1
Dec 2011 Beg/End Balance	<u>11,107,908</u>	8.2.1
Adjustment to Dec 2011 Beg/End Balance	(335,168)	

**Description of Adjustment:**

The Company owns a 21.40% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs but does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to rate base. This adjustment reflects net plant to recognize the depreciation of the investment over time. This adjustment also walks forward the Reclamation Liability to December 2011. The adjustment was stipulated to and approved in Utah Docket No. 97-035-01, and has been included in all GRC filings since.

Rocky Mountain Power  
Results of Operations - December 2010  
Trapper Mine Rate Base

DESCRIPTION	Actual Dec-09	Actual Jan-10	Actual Feb-10	Actual Mar-10	Actual Apr-10	Actual May-10	Actual Jun-10	Actual Jul-10	Actual Aug-10	Actual Sep-10	Actual Oct-10	Actual Nov-10	Actual Dec-10
<b>Property, Plant, and Equipment</b>													
Lands and Leases	9,531,921	9,531,921	9,531,921	9,531,921	10,381,230	10,381,230	10,381,230	10,381,230	10,381,230	10,391,230	11,156,034	11,156,033	11,240,186
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	108,741,632	108,816,692	109,145,164	109,953,776	110,894,685	111,890,249	112,813,232	113,298,174	114,185,644	115,082,762	115,867,106	115,764,582	116,338,112
<b>Total Property, Plant, and Equipment</b>	<b>121,108,368</b>	<b>121,183,428</b>	<b>121,511,900</b>	<b>122,320,512</b>	<b>124,110,730</b>	<b>125,106,294</b>	<b>126,029,277</b>	<b>126,514,219</b>	<b>127,401,689</b>	<b>128,308,807</b>	<b>129,657,955</b>	<b>129,755,430</b>	<b>130,413,113</b>
Accumulated Depreciation	(92,314,369)	(92,817,753)	(93,285,899)	(93,830,585)	(94,298,563)	(94,762,345)	(95,203,574)	(95,602,114)	(96,317,919)	(96,881,342)	(97,403,501)	(97,867,390)	(98,392,162)
<b>Total Property, Plant, and Equipment</b>	<b>38,794,000</b>	<b>38,365,675</b>	<b>38,226,001</b>	<b>38,489,927</b>	<b>39,812,177</b>	<b>40,343,949</b>	<b>40,765,703</b>	<b>40,712,105</b>	<b>41,083,770</b>	<b>41,427,465</b>	<b>42,254,454</b>	<b>41,888,040</b>	<b>42,020,951</b>
<b>Other:</b>													
Inventories	5,798,271	5,785,389	6,007,915	6,304,314	7,021,038	6,380,302	6,168,616	6,527,495	6,029,883	6,298,152	5,765,693	5,857,184	6,172,597
Prepaid Expenses	473,622	355,008	315,724	235,290	203,840	152,491	140,367	78,653	10,343	(1,394)	297,482	273,671	412,462
Restricted Funds - Self-bonding for Black Lung	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Deferred GE Royalty Amount	6,818,182	6,704,546	6,590,909	6,477,273	6,363,637	6,250,000	6,136,364	6,022,727	5,909,091	5,795,455	5,681,818	5,568,182	5,454,546
<b>Total Other</b>	<b>13,590,075</b>	<b>13,344,843</b>	<b>13,414,548</b>	<b>13,516,877</b>	<b>14,088,515</b>	<b>13,282,793</b>	<b>12,945,347</b>	<b>13,128,875</b>	<b>12,449,317</b>	<b>12,592,223</b>	<b>12,245,003</b>	<b>12,199,037</b>	<b>12,539,605</b>
<b>Total Rate Base</b>	<b>52,384,075</b>	<b>51,710,618</b>	<b>51,640,549</b>	<b>52,006,804</b>	<b>53,900,692</b>	<b>53,626,742</b>	<b>53,711,050</b>	<b>53,840,980</b>	<b>53,533,087</b>	<b>54,019,688</b>	<b>54,499,457</b>	<b>54,087,077</b>	<b>54,560,556</b>
<b>PacifiCorp Share</b>	<b>11,210,192</b>	<b>11,066,072</b>	<b>11,051,077</b>	<b>11,129,456</b>	<b>11,534,748</b>	<b>11,476,123</b>	<b>11,494,165</b>	<b>11,521,970</b>	<b>11,456,081</b>	<b>11,560,213</b>	<b>11,662,884</b>	<b>11,574,634</b>	<b>11,676,959</b>

DESCRIPTION	Actual Jan-11	Actual Feb-11	Actual Mar-11	Actual Apr-11	Actual May-11	Actual Jun-11	Actual Jul-11	Actual Aug-11	Actual Sep-11	Actual Oct-11	Actual Nov-11	Actual Dec-11
<b>Property, Plant, and Equipment</b>												
Lands and Leases	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	117,067,466	117,150,739	117,473,656	117,602,849	118,357,292	118,542,860	119,313,702	120,196,270	120,207,588	120,218,905	120,230,223	120,241,541
<b>Total Property, Plant, and Equipment</b>	<b>131,142,467</b>	<b>131,225,740</b>	<b>131,548,657</b>	<b>131,677,850</b>	<b>132,432,293</b>	<b>132,617,861</b>	<b>133,388,703</b>	<b>134,271,271</b>	<b>134,282,589</b>	<b>134,293,906</b>	<b>134,305,224</b>	<b>134,316,542</b>
Accumulated Depreciation	(88,919,517)	(89,537,593)	(90,233,302)	(90,886,188)	(91,564,302)	(92,287,763)	(92,974,076)	(93,681,055)	(94,325,269)	(94,993,091)	(95,662,518)	(96,151,760)
<b>Total Property, Plant, and Equipment</b>	<b>42,222,950</b>	<b>41,688,147</b>	<b>41,315,355</b>	<b>40,791,662</b>	<b>40,847,369</b>	<b>40,330,097</b>	<b>40,414,627</b>	<b>40,590,216</b>	<b>39,957,320</b>	<b>39,300,815</b>	<b>38,735,706</b>	<b>38,164,782</b>
<b>Other:</b>												
Inventories	6,201,210	6,167,976	6,167,976	6,167,976	6,167,976	6,167,976	6,167,976	6,167,976	6,167,976	6,167,976	6,167,976	6,167,976
Prepaid Expenses	238,326	270,000	245,000	220,000	195,000	170,000	145,000	120,000	95,000	377,500	351,875	328,000
Restricted Funds - Self-bonding for Black Lung	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Deferred GE Royalty Amount	5,340,909	5,227,273	5,113,636	5,000,000	4,886,363	4,772,727	4,659,091	4,545,454	4,431,818	4,318,182	4,204,545	4,090,909
<b>Total Other</b>	<b>12,280,445</b>	<b>12,165,249</b>	<b>12,026,613</b>	<b>11,887,976</b>	<b>11,749,340</b>	<b>11,610,703</b>	<b>11,472,067</b>	<b>11,333,431</b>	<b>11,194,794</b>	<b>11,363,658</b>	<b>11,224,397</b>	<b>11,086,885</b>
<b>Total Rate Base</b>	<b>54,503,395</b>	<b>53,853,396</b>	<b>53,341,968</b>	<b>52,679,638</b>	<b>52,596,709</b>	<b>51,940,801</b>	<b>51,886,694</b>	<b>51,923,647</b>	<b>51,152,114</b>	<b>50,664,473</b>	<b>49,960,102</b>	<b>49,251,667</b>
<b>PacifiCorp Share</b>	<b>11,663,727</b>	<b>11,524,627</b>	<b>11,415,181</b>	<b>11,273,442</b>	<b>11,255,696</b>	<b>11,115,331</b>	<b>11,103,753</b>	<b>11,111,660</b>	<b>10,946,552</b>	<b>10,842,197</b>	<b>10,691,462</b>	<b>10,639,857</b>

Dec 2009-2010 Beg/End Balance	11,443,076	Ref 8.2
Dec 2010-2011 Beg/End Balance	11,107,903	Ref 8.2

Rocky Mountain Power  
 Results of Operations - December 2010  
 Trapper Mine  
 Final Reclamation Liability

Description:	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
Final Reclamation Liability	(4,514,963)	(4,531,797)	(4,547,060)	(4,561,500)	(4,585,106)	(4,607,136)	(4,625,186)	(4,651,923)	(4,666,001)	(4,684,992)	(4,714,853)	(4,736,622)
Final Reclamation Liability	(4,753,904)	(4,773,675)	(4,798,719)	(4,818,490)	(4,840,898)	(4,864,624)	(4,884,395)	(4,909,439)	(4,930,529)	(4,952,936)	(4,975,344)	(4,996,433)

12 Month Average :  
 Jan '10 - Dec '10 (4,618,928)  
 Jan '11 - Dec '11 (4,874,949)  
 Adjustment to Rate Base (256,021) Ref 8.2

	<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>
<b>Adjustment to Rate Base:</b>							
Other Tangible Property	399	1	170,096,502	SE	41.229%	70,128,935	Below
Other Tangible Property	399	3	10,533,105	SE	41.229%	4,342,684	Below
			<u>180,629,607</u>			<u>74,471,619</u>	
<b>Adjustment Detail:</b>							
Dec 2009 Balance			163,626,605				8.3.1
Dec 2010 Balance			176,566,399				8.3.1
Dec 2010 Average Balance			<u>170,096,502</u>				Above
Dec 2010 Balance			176,566,399				8.3.1
Dec 2011 Balance			184,692,815				8.3.1
Dec 2011 Average Balance			<u>180,629,607</u>				
Adjustment to Dec 2011 Avg Balance			10,533,105				Above

**Description of Adjustment:**

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

Rocky Mountain Power  
 Results of Operations - December 2010  
 Bridger Mine Rate Base  
 (000's)

Bridger Total	Actual		Proforma												
	Dec-09	Jan-11	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
1 Structure, Equipment, Mine Dev.	390,747	425,817	424,697	430,372	430,372	430,865	434,993	437,361	438,986	440,056	442,551	449,842	455,081	458,125	462,023
2 Materials & Supplies	13,463	15,174	15,103	15,199	15,199	15,224	15,249	15,274	15,299	15,325	15,350	15,375	15,401	15,426	15,452
4 Pit Inventory	16,213	22,024	22,631	17,227	17,227	14,310	19,972	24,608	28,713	30,740	28,463	28,103	27,193	27,342	28,743
5 Deferred Long Wall Costs	1,445	1,681	1,653	2,738	2,738	4,021	3,569	3,102	2,636	2,168	1,914	1,463	983	544	94
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(176,428)	(201,475)	(199,235)	(203,754)	(203,754)	(206,169)	(208,703)	(211,248)	(213,817)	(216,388)	(218,833)	(221,411)	(224,044)	(226,641)	(229,272)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	245,440	263,220	264,850	261,782	261,782	258,250	265,080	269,097	271,816	271,900	269,446	273,371	274,614	274,796	277,039
<b>PacifiCorp Share (66.67%)</b>	<b>163,627</b>	<b>175,480</b>	<b>176,566</b>	<b>174,521</b>	<b>174,521</b>	<b>172,167</b>	<b>176,720</b>	<b>179,398</b>	<b>181,211</b>	<b>181,267</b>	<b>179,630</b>	<b>182,247</b>	<b>183,076</b>	<b>183,198</b>	<b>184,693</b>

Ref 8.3 Ref 8.3

Ref 8.3

Rocky Mountain Power  
 Utah Results of Operations - December 2010  
 Environmental Settlement (PERCO)

	<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>
<b>Adjustment to Rate Base:</b>							
<b>Unspent Insurance Proceeds:</b>							
Dec 2010 Average Balance	25399	1	(5,895,737)	SO	41.861%	(2,468,019)	Below
Adjust to Dec 2010 YE Bal.	25399	2	2,007,501	SO	41.861%	840,362	Below
Adjust to Dec 2011 Ave. Bal	25399	3	1,944,118	SO	41.861%	813,829	Below
December 2011 Avg Balance			<u>(1,944,118)</u>			<u>(813,829)</u>	Below

**Adjustment Detail:**

**Unspent Environmental Proceeds:**

December 2009			7,903,238				8.4.2
December 2010			3,888,236				8.4.2
December 2010 Avg Balance			<u>5,895,737</u>				
Adjust to Dec 2010 YE Balance			(2,007,501)				
December 2010			3,888,236				8.4.2
December 2011			-				8.4.2
December 2011 Avg Balance			<u>1,944,118</u>				
Adjust to Dec 2011 Avg Balance			(1,944,118)				

**Description of Adjustment:**

The Company received an insurance settlement of \$38 million for environmental clean-up projects. These funds were transferred to a subsidiary called PacifiCorp Environmental Remediation Company (PERCO). This adjustment reduces rate base by the amount of unspent cash proceeds on regulated projects from the insurance settlement through December 2011.

Rocky Mountain Power  
Results of Operations - December 2010  
PacifiCorp Environmental Remediation Co.  
Spending by Environmental Project

Site	WBS	Cash Received 1996 & after	Remaining Cash at Dec 31, 2009	Actual Spending CY 2010	Remaining Cash at Dec 31, 2010	ProForma Spending CY 2011	Remaining Cash at Dec 31, 2011
American Barrel	PERC/1997/E/001			91,801		151,916	
Astoria / Unocal	PERC/1997/E/002			212,615		664,285	
Eugene - PacifiCorp	PERC/1997/E/003			11,777		344,354	
Everett - PacifiCorp	PERC/1997/E/004			179		393,285	
Jordan / Barber Tar	PERC/1997/E/005			-		-	
Ogden	PERC/1997/E/006			91,894		170,956	
Tacoma A Street	PERC/1997/E/007			90		193,092	
Tacoma River Street	PERC/1997/E/008			-		-	
Bridger GW Sampling	PERC/1997/E/009			-		-	
Bridger Landfill Repermitting	PERC/1997/E/010			-		-	
Bridger Oil Spill	PERC/1997/E/011			-		-	
Carbon Fuel Oil	PERC/1997/E/012			-		-	
Carbon Landfill Permit	PERC/1997/E/013			-		-	
Carbon Emerg. Gen. Remediation	PERC/1997/E/014			-		-	
Centralia Heavy Equipment Shop	PERC/1997/E/013			-		-	
Dave Johnston GW Sampling	PERC/1997/E/016			-		-	
Dave Johnston Landfill Repermit	PERC/1997/E/017			-		-	
Dave Johnston Diesel Release	PERC/1997/E/018			-		-	
Dave Johnston Landfill Closure	PERC/1997/E/019			-		-	
Dave Johnston Landfill Reclamation	PERC/1997/E/020			-		-	
Farm GW Monitoring - Hunter	PERC/1997/E/021			-		-	
Farm GW Monitoring - Huntington	PERC/1997/E/022			-		-	
Hunter Fuel Oil	PERC/1997/E/023			19,268		19,538	
Hunter Injection Wells	PERC/1997/E/024			-		-	
Hunter Landfill Permit	PERC/1997/E/025			-		-	
Huntington Injection Wells	PERC/1997/E/026			-		-	
Huntington Landfill Closure	PERC/1997/E/027			53,140		34,191	
Huntington Landfill Permit	PERC/1997/E/028			-		-	
Huntington Lead Paint Removal	PERC/1997/E/029			-		-	
Huntington Wellhead Protection	PERC/1997/E/030			-		-	
Buried Pitch	PERC/1997/E/031			-		-	
Tank Farm	PERC/1997/E/032			-		-	
Naughton FGD Pond Closure	PERC/1997/E/033			61,889		19,538	
Naughton GW Monitoring	PERC/1997/E/034			-		-	
Naughton Landfill Repermit	PERC/1997/E/035			-		-	
Naughton Landfill Closure	PERC/1997/E/036			-		-	
Wyodak Pond Study	PERC/1997/E/037			-		-	
Wyodak Fuel Oil	PERC/1997/E/038			20,987		38,099	
Bank Stabilization & Restoration	PERC/1997/E/039			-		-	
Restore River Embankments	PERC/1997/E/040			-		-	
Cutler	PERC/1997/E/041			-		-	
Bank Stabilization & Restoration	PERC/1997/E/042			-		-	
Merwin Hatchery Fix Erosion Problems	PERC/1997/E/044			-		-	
Speelyai Hatchery Stabilize River Bank	PERC/1997/E/045			-		-	
No. Umpqua Erosion Repairs	PERC/1997/E/046			-		-	
Klamath River Domestic Water Studies	PERC/1997/E/048			-		-	
Big Fork Flowline Repairs	PERC/1997/E/050			37,751		249,107	
No. Umq Remove Contaminated Soils	PERC/1997/E/052			-		-	
Rogue River Domestic Water Studies	PERC/1997/E/053			-		-	
UST Removal	PERC/1997/E/054			-		-	
Lead Paint Removal	PERC/1997/E/055			-		-	
Annex I	PERC/1997/E/056			1		-	
Cedar Diesel	PERC/1997/E/057			-		-	
Holiday Gun Club	PERC/1997/E/058			-		-	
Jordan Substation	PERC/1997/E/059			37,368		14,653	
Montague Ranch	PERC/1997/E/060			829,975		170,956	
Ross Island Tower Clean-up	PERC/1997/E/061			-		-	
Spill Prevention, Containment and Countermeasures	PERC/1997/E/062			-		-	
Ashton Substation	PERC/1997/E/070			-		-	
Rock Springs Plant Substation	PERC/1997/E/071			-		-	
Sinclair Substation	PERC/1997/E/072			-		-	
Parco Substation	PERC/1997/E/073			-		-	
Garland Substation	PERC/1997/E/074			-		-	
Dexter Substation	PERC/1997/E/075			-		-	
WyoMont Substation	PERC/1997/E/076			-		-	
Salt Lake Automotive Shop	PERC/1997/E/077			-		-	
Vernal Diesel	PERC/1997/E/078			-		-	
Salt Lake Terminal Oil Spill	PERC/1997/E/079			-		-	
Bridger Coal Fuel Oil Spill	PERC/1997/E/080			119,208		48,845	

Rocky Mountain Power  
 Results of Operations - December 2010  
 PacifiCorp Environmental Remediation Co.  
 Spending by Environmental Project

Site	WBS	Cash Received 1996 & after	Remaining Cash at Dec 31, 2009	Actual Spending CY 2010	Remaining Cash at Dec 31, 2010	ProForma Spending CY 2011	Remaining Cash at Dec 31, 2011
Bors Property	PERC/1997/E/081	-	-	-	-	-	-
Coal Creek	PERC/1997/E/082	-	-	-	-	-	-
Ekotek / PetroChem	PERC/1997/E/083	-	-	-	-	-	-
Environmental Pacific	PERC/1997/E/084	-	-	-	-	-	-
Mountaineer Refinery	PERC/1997/E/085	-	-	0	-	4,884	-
Northwest Triangle Property	PERC/1997/E/086	-	-	-	-	-	-
Pinedale	PERC/1997/E/087	-	-	-	-	-	-
PCB, Inc.	PERC/1997/E/088	-	-	-	-	-	-
Portable Equipment GW	PERC/1997/E/089	-	-	-	-	-	-
Idaho Falls Pole Yard	PERC/1997/E/090	-	-	-	-	-	-
Idaho Falls Pole Yard	PERC/1997/E/091	-	-	917,189	-	371,218	-
Astoria Steam Plant	PERC/1997/E/092	-	-	-	-	-	-
Bear River Erosion Control	PERC/1997/E/093	-	-	-	-	-	-
Beaver Bay Drainfield Cleanup	PERC/1998/E/094	-	-	-	-	-	-
Bridger Boron Contaminated Soil Rem	PERC/1998/E/095	-	-	-	-	-	-
Bridger Coal Warehouse Spill	PERC/1998/E/097	-	-	-	-	-	-
Bridger Oil Spill (New Releases)	PERC/1998/E/098	-	-	158,327	-	244,223	-
Cedar Steam Plant	PERC/1998/E/099	-	-	1,638	-	74,510	-
Centralia Mine Pond Reclamation	PERC/1998/E/100	-	-	-	-	-	-
Cougar Shore Line Repair	PERC/1998/E/101	-	-	-	-	-	-
Mining Central Warehouse Cleanup	PERC/1998/E/102	-	-	879	-	-	-
Deer Creek Terrace Stabilization	PERC/1998/E/103	-	-	-	-	-	-
Domestic Water System Testing and Review	PERC/1998/E/104	-	-	-	-	-	-
Hale Plant Cleanup	PERC/1998/E/105	-	-	-	-	-	-
Huntington Ash Storm Runoff Pond	PERC/1998/E/106	-	-	-	-	-	-
Huntington Lead Paint Removal	PERC/1998/E/107	-	-	-	-	-	-
Lead Paint Removal (1998 Funds)	PERC/1998/E/108	-	-	-	-	-	-
Lewis / Swift Reservoir Cleanup	PERC/1998/E/109	-	-	-	-	-	-
Lifton Pumping Station Cleanup	PERC/1998/E/110	-	-	-	-	-	-
Merwin Oil House Removal	PERC/1998/E/111	-	-	-	-	-	-
Naughton South Ash Pond Reclam	PERC/1998/E/112	-	-	-	-	-	-
Ogden Pole Treating Remediation	PERC/1998/E113	-	-	-	-	-	-
Speelyai Well	PERC/1998/E/114	-	-	-	-	-	-
Big Fork PCB Soil Cleanup	PERC/2003/E/123	-	-	-	-	-	-
Pwr Delivery UST Compliance Audit	PERC/2003/E/124	-	-	-	-	-	-
Bridger FGD Pond 1 Closure	PERC/2007/E/126	-	-	85,548	-	759,369	-
Huntington Plant Fuel and Lube Oil Tank Farm	PERC/2007/E/127	-	-	-	-	-	-
Olympia, WA	PERC/2007/E/128	-	-	1,256	-	110,499	-
Powerdale Cleanup	PERC/2008/E/129	-	-	896	-	45,278	-
Lincoln Steam Plant	PERC/2008/E/130	-	-	-	-	-	-
Portland Harbor Source Control	PERC/2008/E/131	-	-	596,486	-	550,543	-
Grace Hydro Plant	PERC/2009/E/132	-	-	-	-	-	-
Huntington Unit #2 Precipitator PCB Remediation	PERC/2010/E/134	-	-	294,813	-	22,709	-
Dave Johnston Oil Spill	PERC/2010/E/135	-	-	4	-	73,267	-
SPCC Oil/Water Separator Project	406860	-	-	370,023	-	-	-
Astoria Young's Bay	401980	-	-	-	-	-	-
Silver Bell / Telluride (hits cost center)	401981	-	-	-	-	-	-
Attorney contingency fee received		-	-	-	-	-	-
<b>REGULATED TOTAL</b>		<b>38,624,130</b>	<b>7,903,238</b>	<b>4,015,002</b>	<b>3,888,236</b>	<b>4,769,314</b>	<b>-</b>

	<u>Dec 2010 B/E Avg</u>	<u>Dec 2011 B/E Avg</u>
Cash Remaining	5,895,737	1,944,118
	Page 8.4	Page 8.4

Rocky Mountain Power  
 Utah Results of Operations - December 2010  
 Customer Advances for Construction

	<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>
<b>Adjustment to Rate Base:</b>							
Customer Advances	252	1	863	CA	Situs	-	
Customer Advances	252	1	1,547	ID	Situs	-	
Customer Advances	252	1	(267,659)	OR	Situs	-	
Customer Advances	252	1	730,301	UT	Situs	730,301	
Customer Advances	252	1	(282,104)	WA	Situs	-	
Customer Advances	252	1	4,981,216	WY-All	Situs	-	
Customer Advances	252	1	(5,164,164)	SG	41.843%	(2,160,848)	
			<u>-</u>			<u>(1,430,548)</u>	8.5.1

**Description of Adjustment:**

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

Rocky Mountain Power  
Results of Operations - December 2010  
Customer Advances for Construction

Beginning / Ending Average Basis:

Account	Booked Allocation	Correct Allocation	Adjustment
252CA	(13,745)	(12,881)	863
252IDU	(312,720)	(311,173)	1,547
252OR	(776,591)	(1,044,250)	(267,659)
252UT	(3,439,317)	(2,709,016)	730,301
252WA	(38,255)	(320,359)	(282,104)
252WYP	(3,931,339)	(2,442,579)	1,488,761
252WYU	(3,492,456)	-	3,492,456
252NUTIL	543	543	(0)
252SG	(7,715,387)	(12,879,552)	(5,164,164)
<b>Total</b>	<b>(19,719,267)</b>	<b>(19,719,267)</b>	<b>(0)</b>

Rocky Mountain Power  
Utah Results of Operations - December 2010  
Pro Forma Major Plant Additions

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Steam Production	312	2	299,873,497	SG	41.843%	125,476,482	
Hydro Production	332	2	8,891,206	SG-P	41.843%	3,720,359	
Other Production	343	2	1,399,920	SG	41.843%	585,770	
Other Production	343	2	118,902,302	SG-W	41.843%	49,752,455	
Transmission	355	2	489,098,123	SG	41.843%	204,654,004	
Distribution - Oregon	364	2	7,371,230	OR	Situs	-	
Distribution - Utah	364	2	9,023,891	UT	Situs	9,023,891	
Distribution - Idaho	364	2	18,348	ID	Situs	-	
Distribution - Wyoming	364	2	5,987,618	WY-All	Situs	-	
General Plant - Oregon	397	2	115,240	OR	Situs	-	
General Plant - Washington	397	2	31,401	WA	Situs	-	
General Plant - Utah	397	2	1,468,792	UT	Situs	1,468,792	
General Plant - Idaho	397	2	576,216	ID	Situs	-	
General Plant - Wyoming	397	2	487,090	WY-All	Situs	-	
General Plant	397	2	1,371,296	SO	41.861%	574,039	
General Plant	397	2	6,586,456	SG	41.843%	2,755,980	
General Plant	397	2	37,247	CN	48.270%	17,979	
Mining Plant	399	2	8,418,886	SE	41.229%	3,471,015	
Intangible Plant	303	2	6,988,997	SG	41.843%	2,924,416	
			<u>966,647,755</u>			<u>404,425,182</u>	8.6.2
Steam Production	312	3	248,835,773	SG	41.843%	104,120,697	
Hydro Production	332	3	11,107,291	SG-P	41.843%	4,647,639	
Hydro Production	332	3	5,234,146	SG-U	41.843%	2,190,131	
Other Production	343	3	4,986,400	SG	41.843%	2,086,466	
Transmission	355	3	94,547,441	SG	41.843%	39,561,616	
Distribution - Oregon	364	3	4,869,048	OR	Situs	-	
Distribution - Utah	364	3	11,305,375	UT	Situs	11,305,375	
Distribution - Wyoming	364	3	1,198,801	WY-All	Situs	-	
General Plant - Oregon	397	3	1,047,442	OR	Situs	-	
Mining Plant	399	3	8,315,149	SE	41.229%	3,428,245	
Intangible Plant	303	3	7,017,432	SG	41.843%	2,936,314	
			<u>398,464,298</u>			<u>170,276,484</u>	8.6.2

**Description of Adjustment:**

This adjustment places into rate base one-half of the major plant additions totaling greater than \$2 million each for calendar year 2010. This adjustment also places into rate base one-half of the major plant additions totaling greater than \$2 million each for calendar year 2011. These additions are included into rate base using a half-year methodology with the exception of certain production equipment as shown on page 8.6.2 where the in-service date was used.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2.

Rocky Mountain Power  
 Utah Results of Operations - December 2010  
 Tax Impacts - Pro Forma Major Plant Additions

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment To Tax:</b>							
Schedule M Addition	SCHMAT	2	26,752,728	SG	41.843%	11,194,181	
Schedule M Addition	SCHMAT	2	86,830	SO	41.861%	36,348	
Schedule M Addition	SCHMAT	2	3,044	CN	48.270%	1,470	
Schedule M Addition	SCHMAT	2	671,785	UT	Situs	256,908	
			<u>27,514,388</u>			<u>11,488,907</u>	
Deferred Tax Expense	41010	2	(10,152,928)	SG	41.843%	(4,248,304)	
Deferred Tax Expense	41010	2	(32,953)	SO	41.861%	(13,794)	
Deferred Tax Expense	41010	2	(1,155)	CN	48.270%	(558)	
Deferred Tax Expense	41010	2	(254,949)	UT	Situs	(97,499)	
			<u>(10,441,985)</u>			<u>(4,360,155)</u>	
Deferred Tax Balance	282	2	10,152,928	SG	41.843%	4,248,304	
Deferred Tax Balance	282	2	32,953	SO	41.861%	13,794	
Deferred Tax Balance	282	2	1,155	CN	48.270%	558	
Deferred Tax Balance	282	2	254,949	UT	Situs	97,499	
			<u>10,441,985</u>			<u>4,360,155</u>	
Schedule M Addition	SCHMAT	3	290,783	SE	41.229%	119,887	
Schedule M Addition	SCHMAT	3	8,366,391	SG	41.843%	3,500,761	
Schedule M Addition	SCHMAT	3	479,445	UT	Situs	281,063	
			<u>9,136,619</u>			<u>3,901,711</u>	
Schedule M Deduction	SCHMDT	3	7,862,616	SE	41.229%	3,241,671	
Schedule M Deduction	SCHMDT	3	366,877,391	SG	41.843%	153,513,014	
Schedule M Deduction	SCHMDT	3	18,420,666	UT	Situs	11,305,375	
			<u>393,160,674</u>			<u>168,060,061</u>	
Deferred Tax Expense	41010	3	2,873,586	SE	41.229%	1,184,748	
Deferred Tax Expense	41010	3	136,058,509	SG	41.843%	56,931,150	
Deferred Tax Expense	41010	3	6,808,873	UT	Situs	4,183,837	
			<u>145,740,968</u>			<u>62,299,735</u>	
Deferred Tax Balance	282	3	(1,436,793)	SE	41.229%	(592,374)	
Deferred Tax Balance	282	3	(68,029,255)	SG	41.843%	(28,465,575)	
Deferred Tax Balance	282	3	(3,404,437)	UT	Situs	(2,091,919)	
			<u>(72,870,484)</u>			<u>(31,149,868)</u>	

**Description of Adjustment:**

This adjustment includes the tax impacts of the Pro Forma Major Plant Additions Adjustment No. 8.6

Rocky Mountain Power  
Results of Operations - December 2010  
Major Plant Addition Summary

Description	Factor	Jan10 to Dec10 Plant Additions	Months	Plant Adds Included in Adj	Jan11 to Dec11 Plant Additions	Months	Plant Adds Included in Adj	Total Plant Adds Included in Adj
<b>Steam Production Plant:</b>								
Various	SG	305,052,974	6	152,526,487	288,575,238	6	144,287,619	296,814,106
Various	SSGCH	-	6	-	-	6	-	-
Dave Johnston U3 SO2 & PM Emission Cntrl Upgrades	SG	294,694,021	6	147,347,010	2,795,079	6	1,397,540	148,744,550
Naughton U2 Flue Gas Desulfurization Sys	SG	-	6	-	151,812,653	2	25,302,109	25,302,109
Wyodak U1 SO2 and PM Emiss Control Upgrade	SG	-	6	-	103,798,008	9	77,848,506	77,848,506
<b>Total Steam Plant</b>		<b>599,746,994</b>		<b>299,873,497</b>	<b>546,980,978</b>		<b>248,835,773</b>	<b>548,709,271</b>
<b>Hydro Production Plant:</b>								
Various	SG-P	17,782,411	6	8,891,206	22,214,581	6	11,107,291	19,998,496
Various	SG-U	-	6	-	10,468,293	6	5,234,146	5,234,146
<b>Total Hydro Plant</b>		<b>17,782,411</b>		<b>8,891,206</b>	<b>32,682,874</b>		<b>16,341,437</b>	<b>25,232,642</b>
<b>Other Production Plant:</b>								
Dunlap I	SG-W	237,804,604	6	118,902,302	-	6	-	118,902,302
Various Wind Other	SG-W	-	6	-	-	6	-	-
Various	SG	2,799,839	6	1,399,920	9,972,800	6	4,986,400	6,386,320
<b>Total Other Plant</b>		<b>240,604,443</b>		<b>120,302,221</b>	<b>9,972,800</b>		<b>4,986,400</b>	<b>125,288,621</b>
<b>Transmission Plant:</b>								
Various	SG	270,001,117	6	135,000,558	189,094,881	6	94,547,441	229,547,999
Populus to Terminal (Mar.2010 In Service)	SG	185,930,831	6	92,965,416	-	6	-	92,965,416
Populus to Terminal (Oct.2010 In Service)	SG	87,873,224	6	43,936,612	-	6	-	43,936,612
Populus to Terminal (Nov.2010 In Service)	SG	434,391,075	6	217,195,538	-	6	-	217,195,538
<b>Total Transmission Plant</b>		<b>978,196,247</b>		<b>489,098,123</b>	<b>189,094,881</b>		<b>94,547,441</b>	<b>583,645,564</b>
<b>Distribution Plant:</b>								
California	CA	-	6	-	-	6	-	-
Oregon	OR	14,742,459	6	7,371,230	9,738,096	6	4,869,048	12,240,278
Washington	WA	-	6	-	-	6	-	-
Utah	UT	18,047,782	6	9,023,891	22,610,751	6	11,305,375	20,329,266
Idaho	ID	36,696	6	18,348	-	6	-	18,348
Wyoming	WYP	11,975,237	6	5,987,618	2,397,601	6	1,198,801	7,186,419
<b>Total Distribution Plant</b>		<b>44,802,174</b>		<b>22,401,087</b>	<b>34,746,448</b>		<b>17,373,224</b>	<b>39,774,311</b>
<b>General Plant:</b>								
California	CA	-	6	-	-	6	-	-
Oregon	OR	230,480	6	115,240	2,094,884	6	1,047,442	1,162,682
Washington	WA	62,803	6	31,401	-	6	-	31,401
Utah	UT	2,937,583	6	1,468,792	-	6	-	1,468,792
Idaho	ID	1,152,432	6	576,216	-	6	-	576,216
Wyoming	WYP	974,180	6	487,090	-	6	-	487,090
General	SO	2,742,592	6	1,371,296	-	6	-	1,371,296
General	CN	74,494	6	37,247	-	6	-	37,247
General	SG	13,172,912	6	6,586,456	-	6	-	6,586,456
<b>Total General Plant</b>		<b>21,347,475</b>		<b>10,673,737</b>	<b>2,094,884</b>		<b>1,047,442</b>	<b>11,721,179</b>
<b>Mining Plant:</b>								
Coal Mine	SE	16,837,772	6	8,418,886	16,630,298	6	8,315,149	16,734,035
<b>Total Mining Plant</b>		<b>16,837,772</b>		<b>8,418,886</b>	<b>16,630,298</b>		<b>8,315,149</b>	<b>16,734,035</b>
<b>Intangible Plant:</b>								
General	SO	-	6	-	-	6	-	-
General	SE	-	6	-	-	6	-	-
General	SG	13,977,994	6	6,988,997	14,034,863	6	7,017,432	14,006,429
Wyoming	WYP	-	6	-	-	6	-	-
Hydro Relicensing	SG-P	-	6	-	-	6	-	-
<b>Total Intangible Plant</b>		<b>13,977,994</b>		<b>6,988,997</b>	<b>14,034,863</b>		<b>7,017,432</b>	<b>14,006,429</b>
<b>Total Electric Plant in Service</b>		<b>1,933,295,510</b>		<b>966,647,755</b>	<b>846,238,027</b>		<b>398,464,298</b>	<b>1,365,112,053</b>
		Ref# 8.6.5		Ref# 8.6	Ref# 8.6.7		Ref# 8.6	

Rocky Mountain Power  
Results of Operations - December 2010  
Major Plant Addition Detail - January to December 2010

Project Description	Account	Factor	Jan10 to Dec10 Plant Additions
<b>Steam Production</b>			
Dave Johnston U3 SO2 & PM Emission Cntrl Upgrades	312	SG	294,694,021
Huntington U1 Clean Air - PM	312	SG	84,196,036
Huntington 0.HTN U1 Turbine Upgrade HP/IP/LP	312	SG	29,513,364
Hunter 301 Turbine Upgrade HP/IP/LP	312	SG	28,683,901
Dave Johnston U3 Low Nox Burners	312	SG	16,294,242
Jim Bridger U1 SO2 & PM Em Cntrl Upgrades	312	SG	14,552,546
Huntington U1 SO2 & PM Em Cntrl Upgrades	312	SG	11,231,057
Dave Johnston U3 - Replace Boiler/Turbine Controls	312	SG	10,458,370
Hunter 301 Main Controls Replacement	312	SG	9,114,051
Jim Bridger U1 Turbine Upgrade HP/IP/LP	312	SG	8,900,685
Huntington U1 Clean Air - NOx	312	SG	8,277,021
Jim Bridger U1 Reheater Replacement 10	312	SG	8,016,379
Huntington U1 Economizer Replacement	312	SG	7,984,868
Jim Bridger U1 Generator Rewind	312	SG	5,829,505
Hunter 301 Economizer Replacement	312	SG	5,668,701
Jim Bridger U1 Clean Air - NOx	312	SG	5,649,009
Huntington U1 Boiler Finish SH Pendants Replacement	312	SG	5,513,069
Dave Johnston U3 - Horizontal SH Replace	312	SG	4,887,456
Hunter 301 Low Temp. SH Replacement	312	SG	4,746,556
Dave Johnston U3 - SSH Assembly/Header Replace	312	SG	4,161,009
Dave Johnston U3 - Turbine/Generator Major -2010	312	SG	3,907,888
Huntington U2 Steam Coil Air Preheaters	312	SG	3,663,849
Huntington U1 Boiler Waterwall Nose Arch Replacemen	312	SG	3,014,801
Jim Bridger U1 Excitation Control Replacement	312	SG	2,800,061
Huntington U1 Boiler Radiant Reheat Wall Replaceme	312	SG	2,709,533
Jim Bridger U1 Coutant Slope Replacement 10	312	SG	2,485,401
Huntington U1 Boiler Superheat Platens Partial Repl	312	SG	2,261,563
Wyodak U1 - 'A' SDA Vessel Repairs	312	SG	2,249,756
Jim Bridger NERC CIP Compliance Work	312	SG	2,122,032
Jim Bridger U1 APH Baskets 10	312	SG	2,084,244
Huntington U1 Feedwater Heater Replacement 1-7	312	SG	2,050,604
Huntington U1 Bottom Ash System Repairs	312	SG	2,025,418
<b>Steam Production Total</b>			<b>599,746,994</b>
<b>Hydro Production</b>			
North Umpqua Implementation	332	SG-P	6,077,776
Lewis River Implementation	332	SG-P	5,096,298
Lewis River Implementation	332	SG-P	4,316,579
North Umpqua Implementation	332	SG-P	2,291,758
<b>Hydro Production Total</b>			<b>17,782,411</b>
<b>Other Production</b>			
Dunlap 111 MW Phase I Wind Project	343	SG-W	232,073,519
Dunlap Ranch Land Purchase	343	SG-W	5,731,085
U0 Auxillary Boiler	343	SG	2,799,839
<b>Other Production Total</b>			<b>240,604,443</b>
<b>Transmission</b>			
Populus-Terminal: Dbl Ckt 345 kV TransLn	355	SG	728,608,378
Three Peaks Sub: Install 345 kV Sub	355	SG	49,161,917
90 South-CW 345kV Line Double Circuit	355	SG	45,115,791
DJ to Casper 230kV No 1&2 Ln Rebuild	355	SG	19,836,374
St George-Red Butte 138kV Line	355	SG	19,687,827
Hemingway Populus Sale and Purchase	355	SG	13,985,406
Dunlap 111 MW Phase I Wind Project	355	SG	12,939,411
Pinto 345kV Series Capacitors	355	SG	12,454,607
Utah Clearance Issue Corrections	355	SG	11,683,712

Rocky Mountain Power  
 Results of Operations - December 2010  
 Major Plant Addition Detail - January to December 2010

Project Description	Account	Factor	Jan10 to Dec10 Plant
			Additions
Upper Green River Basin	355	SG	10,729,834
Dunlap Ranch Wind Farm Ph1 Intercon Q203	355	SG	9,810,390
Line 37 Conv to 115kV Bld Nickel Mt Sub	355	SG	9,583,766
Parrish Gap Const Nw 230-69kV Sub	355	SG	9,571,199
Maintain TOT 4A-4B Trans Capability	355	SG	4,004,430
Tri State G&T Interconnect at Foote Crk	355	SG	3,906,477
DJ U3 SO2 & PM Emission Cntrl Upgrades	355	SG	3,616,465
Oregon Transmission Line Modifications	355	SG	3,613,278
Black Hills Windstar Interconnection	355	SG	2,581,822
Threemile Knoll Inst 138-46kV 75mva Trns	355	SG	2,031,540
Saratoga Add 2nd Trnsf Reblid Tran Jumper	355	SG	1,896,497
Bingham 138-12 5kV Sub Relo-Reblid UDOT	355	SG	1,178,606
Community Park Conv to 115-12 5kV	355	SG	905,713
Tamarisk New 138-12 5kV Sub	355	SG	628,998
Texum Sub Reblid & Incr Capacity 25MVA	355	SG	298,437
Dowell Sub Const New 115kV Substation	355	SG	199,898
Northeast Instl 2nd 4-12kV Trnsf 4-12kV	355	SG	91,404
Control Ctr Disaster Recovery Imprv Ph 2	355	SG	73,485
City Creek Ctr New 40 MW Dev for PRI	355	SG	587
<b>Transmission Total</b>			<b>978,196,247</b>
<b>Distribution</b>			
Northeast Instl 2nd 4-12kV Trnsf 4-12kV	364	UT	6,744,530
Community Park Conv to 115-12 5kV	364	WYP	5,964,888
Upper Green River Basin	364	WYP	5,316,237
Dowell Sub Const New 115kV Substation	364	OR	5,288,965
Tamarisk New 138-12 5kV Sub	364	UT	4,248,975
City Creek Ctr New 40 MW Dev for PRI	364	UT	3,879,506
Texum Sub Reblid & Incr Capacity 25MVA	364	OR	3,440,626
Line 37 Conv to 115kV Bld Nickel Mt Sub	364	OR	3,164,683
Stevens Road Sub Add 2nd Xfmr & 3rd Fdr	364	OR	2,660,636
Saratoga Add 2nd Trnsf Reblid Tran Jumper	364	UT	2,269,525
Bingham 138-12 5kV Sub Relo-Reblid UDOT	364	UT	911,101
Upper Green River Basin	364	WYP	546,264
Parrish Gap Const Nw 230-69kV Sub	364	OR	162,618
Maintain TOT 4A-4B Trans Capability	364	WYP	118,832
Populus-Terminal: Dbl Ckt 345 kV TransLn	364	ID	36,696
DJ to Casper 230kV No 1&2 Ln Rebuild	364	WYP	29,016
Three Peaks Sub: Install 345 kV Sub	364	UT	28,881
Oregon Transmission Line Modifications	364	OR	21,000
North Umpqua Implementation	364	OR	3,931
Community Park Conv to 115-12 5kV	364	UT	323
Populus-Terminal: Dbl Ckt 345 kV TransLn	364	UT	(9,265)
St George-Red Butte 138kV Line	364	UT	(25,794)
<b>Distribution Total</b>			<b>44,802,174</b>
<b>General</b>			
Populus-Terminal: Dbl Ckt 345 kV TransLn	397	SG	7,651,452
Control Ctr Disaster Recovery Imprv Ph 2	397	SO	3,295,810
North Umpqua Implementation	397	SG	2,461,096
Three Peaks Sub: Install 345 kV Sub	397	UT	2,108,706
Populus-Terminal: Dbl Ckt 345 kV TransLn	397	ID	1,098,534
Three Peaks Sub: Install 345 kV Sub	397	SG	795,890
Populus-Terminal: Dbl Ckt 345 kV TransLn	397	WYP	793,770
Dunlap Ranch Wind Farm Ph1 Intercon Q203	397	SG	601,417
Control Ctr Disaster Recovery Imprv Ph 2	397	UT	534,805
Dunlap 111 MW Phase I Wind Project	397	SG	506,783
Control Ctr Disaster Recovery Imprv Ph 2	397	SG	341,700

Rocky Mountain Power  
 Results of Operations - December 2010  
 Major Plant Addition Detail - January to December 2010

Project Description	Account	Factor	Jan10 to Dec10 Plant
			Additions
Pinto 345kV Series Capacitors	397	SG	259,607
Line 37 Conv to 115kV Bld Nickel Mt Sub	397	SG	198,679
North Umpqua Implementation	397	OR	176,891
Community Park Conv to 115-12 5kV	397	SG	142,567
Populus-Terminal: Dbl Ckt 345 kV TransLn	397	SO	141,557
St George-Red Butte 138kV Line	397	SG	125,457
Control Ctr Disaster Recovery Imprv Ph 2	397	WYP	117,889
Utah Clearance Issue Corrections	397	UT	99,171
Populus-Terminal: Dbl Ckt 345 kV TransLn	397	UT	85,331
Northeast Instl 2nd 4-12kV Trnsf 4-12kV	397	UT	77,588
Control Ctr Disaster Recovery Imprv Ph 2	397	CN	74,494
90 South-CW 345kV Line Double Circuit	397	SG	64,338
Control Ctr Disaster Recovery Imprv Ph 2	397	WA	62,803
Utah Clearance Issue Corrections	397	WYP	62,521
Utah Clearance Issue Corrections	397	ID	53,897
Control Ctr Disaster Recovery Imprv Ph 2	397	OR	49,005
Tamarisk New 138-12 5kV Sub	397	UT	31,983
Northeast Instl 2nd 4-12kV Trnsf 4-12kV	397	SG	23,927
Pinto 345kV Series Capacitors	397	SO	9,481
Line 37 Conv to 115kV Bld Nickel Mt Sub	397	OR	4,584
Dunlap Ranch Wind Farm Ph1 Interchn Q203	397	SO	1,522
Oregon Transmission Line Modifications	397	SO	1,217
Utah Clearance Issue Corrections	397	SO	93
Parrish Gap Const Nw 230-69kV Sub	397	SO	81
Tamarisk New 138-12 5kV Sub	397	SO	(0)
90 South-CW 345kV Line Double Circuit	397	SO	(48,801)
Line 37 Conv to 115kV Bld Nickel Mt Sub	397	SO	(213,849)
Three Peaks Sub: Install 345 kV Sub	397	SO	(444,518)
<b>General Total</b>			<b>21,347,475</b>
<b>Intangible</b>			
Htg Water Efficiency Mgt Project	303	SG	6,907,399
Populus-Terminal: Dbl Ckt 345 kV TransLn	303	SG	4,035,602
BIA Easement Ren Fort Hall Reservation	303	SG	2,561,803
DJ to Casper 230kV No 1&2 Ln Rebuild	303	SG	473,190
<b>Intangible Total</b>			<b>13,977,994</b>
<b>Mining</b>			
Deer Creek-Reconstruct Longwall System	399	SE	16,837,772
<b>Mining Total</b>			<b>16,837,772</b>
			<b>1,933,295,510</b>
			Ref# 8.6.2

Rocky Mountain Power  
 Results of Operations - December 2010  
 Major Plant Addition Detail - January to December 2011

Project Description	Account	Factor	In-Service Date	Jan11 to Dec11 Plant Additions
<b>Steam Production</b>				
Naughton U2 Flue Gas Desulfurization Sys	312	SG	Nov-11	151,812,653
Wyodak U1 SO2 and PM Emiss Control Upgrade	312	SG	Apr-11	103,798,008
Hunter 302 Clean Air - PM	312	SG	May-11	53,436,997
Huntington U1 SO2 & PM Em Cntrl Upgrades	312	SG	Mar11	28,770,137
302 - Hunter U2 SO2 Project	312	SG	Jul-11	22,521,188
Wyodak U1 - Air Cooled Condenser Replacement	312	SG	May-11	21,480,503
Hunter 302 Turbine Upgrade HP/IP/LP	312	SG	Apr-11	20,728,107
Jim Bridger U3 SO2 & PM Em Cntrl Upgrades	312	SG	May-11	17,151,525
Hayden U0 Coal Unloading Facility	312	SG	Oct-11	12,329,739
Wyodak U1 OH Clean Air - NOX	312	SG	May-11	11,858,187
Naughton U2 NOx LNB - Clean	312	SG	Nov-11	9,200,272
Hunter 302 Main Controls Replacement	312	SG	Apr-11	7,303,465
Hunter U2 NOx LNB - Clean Air	312	SG	May-11	6,246,843
Huntington U2 Boiler Finishing SH Pendants Replacem	312	SG	Nov-11	5,920,859
Wyodak U1 - Replacement of Secondary Superheat	312	SG	Apr-11	5,513,500
Hunter 302 Economizer Replacement	312	SG	Jun-11	4,395,985
Jim Bridger U3 Reheater Outlet Terminal Tubes 11	312	SG	Jun-11	4,276,025
Huntington U2 Boiler Replace Vertical Low Temp Supe	312	SG	Nov-11	4,136,190
Hunter 302 Low Temp. SH Replacement	312	SG	Jun-11	4,000,372
Hunter 302 RH Pendant Replacement	312	SG	Jun-11	3,973,336
Naughton U0 FGD Reagent Loadout Facility	312	SG	Nov-11	3,753,170
Huntington U2 Boiler Waterwall Nose Arch Replacemen	312	SG	Nov-11	3,539,515
Craig 1: HP-IP Turbine Rotor Repl	312	SG	May-11	3,316,889
Jim Bridger U3 Excitation Control Replacement	312	SG	Aug-11	3,233,434
Huntington U1 Steam Inerting for Coal Mills	312	SG	Aug-11	3,155,883
Huntington U1 Clean Air - PM	312	SG	Nov-10	3,045,978
Naughton U2 OH HSH Upper Bank Replacement	312	SG	Dec-11	2,841,178
Hunter 300 Gen Coal Handling CY 2010&11	312	SG	Dec-11	2,832,228
Dave Johnston U3 SO2 & PM Emission Cntrl Upgrades	312	SG	May-10	2,795,079
Naughton U0 Mine Water Well	312	SG	Dec-11	2,689,545
Wyodak U1 - Generator Rewind	312	SG	Apr-11	2,660,333
Naughton U2 OH Waterwall Tube Replacement	312	SG	Nov-11	2,581,963
Huntington U2 Generator Field Refurbish/Rewind	312	SG	Nov-11	2,527,479
CIPS Strategic Plan	312	SG	Dec-11	2,456,720
Huntington U2 Bottom Ash System Repairs	312	SG	Dec-11	2,397,994
U2 Huntington Base Turbine Maintenance	312	SG	Nov-11	2,135,367
Dave Johnston: U0 - CY Fire PROT RPLCE -TRPER Decks BST	312	SG	Oct-11	2,164,332
<b>Steam Production Total</b>				<b>546,980,978</b>
<b>Hydro Production</b>				
INU 6.1 Lemolo 2 Reroute to Toketee	332	SG-P	Dec-11	8,979,199
INU 4.1.1 (f)/6.9 Slide Tailrace Barrier	332	SG-P	Dec-11	8,603,272
Ashton Dam Seepage Control - Tunnel	332	SG-U	Mar-11	8,038,710
Soda Unit 1 Generator Rewind	332	SG-U	Feb-11	2,429,583
ILR 8.7 Lewis River Hatchery Pond 16 Mod	332	SG-P	Nov-11	2,336,477
Swift 1 Station Service/Generator Breaker	332	SG-P	Nov-11	2,295,634
<b>Hydro Production Total</b>				<b>32,682,874</b>
<b>Other Production</b>				
U1 Combustion Overhaul -CY2011	343	SG	Apr-11	4,986,400
U2 Combustion Overhaul-CY2011	343	SG	Apr-11	4,986,400
<b>Other Production Total</b>				<b>9,972,800</b>
<b>Transmission</b>				
Red Butte Static Var Compensator and 345 kV Shunt Capacitor	355	SG	May-11	46,434,990
Malin 500 kV series cap replacement	355	SG	Feb-11	18,700,000
Harry Allen Sub Install Transformer	355	SG	Jun-11	15,100,000
Populus-Terminal: Dbl Ckt 345 kV TransLn - Transmission	355	SG	Nov-10	13,409,213
Populus - Terminal 345 kV line - Borah Reconductor	355	SG	Feb-11	13,400,000
Mona - Limber - Oquirrh 500/345 kV line Phases I and II	355	SG	Apr.11/May11	8,362,700
Oquirrh New 345-138kV Substation	355	SG	Jan-11	6,804,918

Rocky Mountain Power  
 Results of Operations - December 2010  
 Major Plant Addition Detail - January to December 2011

Project Description	Account	Factor	In-Service Date	Jan11 to Dec11 Plant Additions
Idaho Clearance Issue Corrections	355	SG	Jun-11	6,616,683
Dave Johnston - Casper 230 kV Rebuild - #1 Line	355	SG	Jan-11	6,127,474
California-Oregon Intertie Upgrade 4800MW Rating	355	SG	Jul-11	6,157,000
Skypark: Build New 138-12.5 kV Substation	355	SG	Oct-11	5,070,679
Wyoming Clearance Issue Corrections	355	SG	Dec-11	5,017,130
Line 37 Conv to 115kV Bld Nickel Mt Sub - Trans Riddle	355	SG	Oct-11	3,629,981
Tom McCall Ind Park 115kV Del Proj Vitesse	355	SG	Apr-11	3,316,052
Line 3 Convert to 115kV - Phase 1A	355	SG	Oct-11	3,300,000
Union Gap- North Park 115 kV reconductor	355	SG	Nov-11	3,250,000
Meridian Substation Install Capacitor Bank	355	SG	May-11	3,200,000
Chappel Creek: 230 kV Cimarex Energy 20 MW Phase 2	355	SG	Sep-11	3,189,239
Vickers Add 46kV Circuit Breakers	355	SG	Jun-11	3,814,000
Lone Pine to Baldy 115kV Reconductor	355	SG	Nov-11	2,600,000
Ashley 46 kV Substation: Add Two 15 MVAR Capacitors	355	SG	Nov-11	2,515,000
Cove Cove Tap 69kV Const 1 9 Mile Ln	355	SG	Dec-11	2,300,000
Big Grassy Substation: Add 69 kV 33 MVAR Capacitor Bank	355	SG	May-11	2,151,154
El Paso-Opal 50MW New Load	355	SG	Apr-11	2,146,335
Three Peaks Substation: Install 345 kV Shunt Reactor	355	SG	Jun-11	2,111,834
Avian Protection - Wyoming	355	SG	Various	370,500
<b>Transmission Total</b>				<b>189,094,881</b>
<b>Distribution</b>				
Nibley: New 138-12.5 kV Substation and Rebuild 7 Miles Transmission	364	UT	Nov-11	7,253,081
Skypark: Build New 138-12.5 kV Substation	364	UT	Oct-11	6,858,169
Copper Hills: New 138-12.5 kV Substation	364	UT	Oct-11	4,937,007
Saratoga: Transmission Transformer Feeder Additions Phase II	364	UT	May-11	3,562,495
New Humbug Creek Sub to offload Ruch (9.4 MVA)	364	OR	Oct-11	2,550,000
Line 37 Conv to 115kV Bld Nickel Mt Sub - Dist - Riddle	364	OR	Oct-11	2,543,056
Bend Plant Sub Increase Capacity	364	OR	Apr-11	2,442,540
Avian Protection - Wyoming	364	WYP	Various	2,397,601
Alderwood Sub - Install 2nd Transformer	364	OR	Jun-11	2,202,500
<b>Distribution Total</b>				<b>34,746,448</b>
<b>General</b>				
Mobile Radio Purch-Implemnt VHF Spectrum - Oregon	397	OR	Aug-11	2,094,884
<b>General Total</b>				<b>2,094,884</b>
<b>Intangible</b>				
TriP II Energy Trading Systems Capital	303	SG	Jan11/Aug11	14,034,863
<b>Intangible Total</b>				<b>14,034,863</b>
<b>Mining</b>				
Deer Creek-Reconstruct Longwall System	399	SE	Apr11/Nov11	16,630,298
<b>Mining Total</b>				<b>16,630,298</b>
				<b>846,238,027</b>
				Ref# 8.6.2

	<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>
<b>Adjustment Rate Base:</b>							
1 - Fuel Stock - Pro Forma	151	3	29,714,991	SE	41.229%	12,251,167	
1 - Fuel Stock - Pro Forma	151	3	<u>(2,029,440)</u>	SSECH	40.611%	<u>(824,186)</u>	
			<u>27,685,552</u>			<u>11,426,982</u>	8.7.1
1 - Working Cap. Deposit	25316	3	(699,000)	SE	41.229%	(288,190)	8.7.1
1 - Working Cap. Deposit	25317	3	<u>(132,296)</u>	SE	41.229%	<u>(54,544)</u>	8.7.1
			<u>(831,296)</u>			<u>(342,734)</u>	
2 - Prepaid Overhauls	186M	3	8,622,903	SG	41.843%	3,608,093	8.7.1

**Description of Adjustment:**

1 - The cost of the Company's coal plant fuel stock is increasing due to increases in the cost of coal and the number of tons stored at each site. This adjustment reflects the increase in the fuel stock balance into results. This adjustment also reflects the working capital deposits which are an offset to fuel stock costs.

2 - Balances for prepaid overhauls at the Lake Side, Chehalis and Currant Creek gas plants are walked forward to reflect payments and transfers of capital to electric plant in service during calendar year 2011 on a beginning/ending average basis.

Rocky Mountain Power  
 Results of Operations - December 2010  
 Miscellaneous Rate Base  
 Average Balances - Summary

	Account	Factor	Actuals		Dec 2010 Balance	Dec 2009/2010 Beg/End Avg Balance	Pro Forma Dec-2011 Balance	Dec 2010/2011 Beg/End Avg Balance	Adjustment to Avg Balance
			Dec-2009 Balance	Dec-2010 Balance					
<b>1 - Coal Fuel Stock Balances by Plant</b>									
Bridger	151	SE	14,845,028	25,002,697	19,923,862	26,759,915	25,881,306	5,957,444	
Carbon	151	SE	2,245,029	1,795,661	2,020,345	1,814,196	1,804,928	(215,417)	
Cholla	151	SSECH	12,069,947	10,178,149	11,124,048	8,011,067	9,094,608	(2,029,440)	
Colstrip	151	SE	741,589	617,748	679,668	680,648	649,198	(30,470)	
Craig	151	SE	4,097,329	4,432,729	4,265,029	5,198,673	4,815,701	550,672	
Hayden	151	SE	1,496,493	1,386,622	1,441,557	1,489,101	1,437,861	(3,696)	
Hunter	151	SE	52,744,560	55,060,900	53,902,730	71,376,781	63,218,840	9,316,110	
Huntington	151	SE	21,203,112	24,950,568	23,076,840	28,267,756	26,609,162	3,532,322	
Johnston	151	SE	5,813,307	8,131,782	6,972,545	6,097,853	7,114,818	142,273	
Naughton	151	SE	8,590,902	11,705,193	10,148,047	13,504,697	12,604,945	2,456,898	
Deer Creek	151	SE	339,146	121,017	230,081	568,214	344,615	114,534	
Prep Plant	151	SE	23,494,874	16,841,844	20,168,359	32,836,497	24,839,171	4,670,812	
Rock Garden	151	SE	15,954,074	20,951,955	18,453,014	22,401,094	21,676,525	3,223,510	
Total			163,635,390	181,176,864	172,406,127	219,006,493	200,091,678	27,685,552	
<b>1 - Working Capital Deposits</b>									
UAMPS Working Capital Deposit	25316	SE	(1,379,000)	(2,263,000)	(1,821,000)	(2,777,000)	(2,520,000)	(699,000)	
DPEC Working Capital Deposit	25317	SE	(1,758,544)	(1,849,114)	(1,803,829)	(2,023,136)	(1,936,125)	(132,296)	

	Account	Factor	Actuals		Dec 2009/2010 Beg/End Avg Balance	Pro Forma Dec-2011 Balance	Dec 2010/2011 Beg/End Avg Balance	Adjustment to Avg Balance
			Dec-2009 Balance	Dec-2010 Balance				
<b>2 - Overhaul Prepayments by Plant</b>								
Lake Side	186M	SG	9,477,588	14,720,749	12,099,169	11,266,265	12,993,507	894,339
Chehalis	186M	SG	2,587,071	5,777,606	4,182,338	9,345,399	7,561,502	3,379,164
Currant Creek	186M	SG	1,167,388	5,465,610	3,316,499	9,866,187	7,665,898	4,349,400
Total			13,232,046	25,963,965	19,598,005	30,477,851	28,220,908	8,622,903

	ACCOUNT Type		TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Remove O&M Expense	535	3	(6,385)	SG-P	41.843%	(2,672)	
	537	3	(10,783)	SG-P	41.843%	(4,512)	
	539	3	(41,983)	SG-P	41.843%	(17,567)	
	542	3	(688)	SG-P	41.843%	(288)	
	543	3	(249)	SG-P	41.843%	(104)	
	545	3	(6,790)	SG-P	41.843%	(2,841)	
			<u>(66,877)</u>			<u>(27,983)</u>	8.8.1
Powerdale Plant Amortization	407	3	(2,860,972)	SG-P	41.843%	(1,197,120)	8.8.1
<b>Adjustment to Unrecovered Plant:</b>							
Powerdale Plant Reg Asset	182M	3	(1,327,321)	SG-P	41.843%	(555,393)	8.8.2
<b>Adjustment to Decommissioning Regulatory Asset:</b>							
Regulatory Offset	182M	3	(425,980)	SG-P	41.843%	(178,243)	8.8.3
<b>Adjustment to Tax:</b>							
Schedule M Deduction	SCHMDT	3	46,200	SG	41.843%	19,332	
Deferred Income Tax Expense	41010	3	17,533	SG	41.843%	7,337	
Deferred Tax Balance	283	3	161,664	SG	41.843%	67,645	
Schedule M Addition	SCHMAT	1	(103,976)	SG	41.843%	(43,507)	
Deferred Income Tax Expense	41110	1	39,460	SG	41.843%	16,511	
Deferred Tax Balance	283	1	755,256	SG	41.843%	316,023	

**Description of Adjustment:**

This adjustment reflects the treatment of the Powerdale hydroelectric plant due to damage caused by a flood in November 2006. In Docket No. 07-035-14, the Company requested permission to transfer the net book value (including an offset for insurance proceeds) of the assets to an unrecovered plant regulatory asset and asked the Commission to establish an amortization period for the asset. In that Docket, the Commission authorized the Company to defer decommissioning costs to a regulatory asset. In the order on Docket No. 07-035-93, the Commission specified that the regulatory asset for the decommissioning costs may be amortized over three years beginning January 1, 2008. Implementing the Commission's orders, this adjustment reflects the plant balances and amortization expense through December 31, 2011. The decommissioning of the plant began in April 2010 was substantially complete by the end of 2010.

**Rocky Mountain Power**  
**Results of Operations - December 2010**  
**Powerdale Removal**  
 Powerdale Amortization

*Operation & Maintenance Expense*

<b>Description</b>	<b>Account</b>	<b>Factor</b>	<b>12 Months Ended Dec 2010 Expense</b>
Operation & Maintenance Expense	535	SG-P	6,385
Hydraulic Expense	537	SG-P	10,783
Misc. Hydro Expense	539	SG-P	41,983
Maintenance of Structures	542	SG-P	688
Maintenance of Dams and Waterways	543	SG-P	249
Maintenance of Misc. Hydro Plant	545	SG-P	6,790
			<u>66,877</u>
			<b>Ref 8.8</b>

*Unrecovered Plant Amortization Expense*

<b>Date</b>	<b>Amortization</b>
Jan 2010	289,997
Feb 2010	289,997
Mar 2010	289,997
Apr 2010	221,220
May 2010	221,220
June 2010	221,220
July 2010	221,220
Aug 2010	221,220
Sept 2010	221,220
Oct 2010	221,220
Nov 2010	221,220
Dec 2010	221,220
<b>Total</b>	<u><b>2,860,972</b></u>
	<b>Ref 8.8</b>

Rocky Mountain Power  
Results of Operations - December 2010  
Powerdale Removal

Unrecovered Plant Adjustment:

Dec 2009 Balance	2,654,642	Below
Dec 2010 Balance	(0)	Below
Dec 2009 - Dec 2010 Avg Balance	1,327,321	
12 Mos End Dec 2011 Amortization	-	
Dec 2011 Balance	(0)	
Dec 2010 - Dec 2011 Avg Balance	(0)	
Adj to Dec 2011 Avg Balance	(1,327,321)	Ref 8.8

Unrecovered Plant Amortization Schedule:

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

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

**Rocky Mountain Power**  
**Results of Operations - December 2010**

Regulatory Treatment of Powerdale Decommissioning Costs:  
*Utah*

*Amortize total decommissioning costs over 3 years, beginning January 1, 2008.*  
*Docket Nos. 07-035-14 and 07-035-93*

	<u>Total</u>	<u>Average</u>
December 31, 2010 Balance	-	
1 year amortization (Jan - Dec 2011)	-	
<b>December 31, 2011 Balance</b>	<b>-</b>	<b>-</b>

<i>Cash Spend</i>	<u>Annual</u>	<u>Accumulated</u>	
12 ME Dec 2007	38,236	38,236	
12 ME Dec 2008	360,854	399,090	
12 ME Dec 2009	651,264	1,050,354	
12 ME Dec 2010	2,491,940	3,542,294	<b>A</b>
12 ME Dec 2011	46,200	3,588,494	<b>B</b>
12 ME Dec 2012	399,100	3,987,594	
12 ME Dec 2013	3,780	3,991,374	<b>C</b>

*Regulatory offset for decommissioning costs not yet incurred*

Dec 31, 2010 Balance	(449,080)	<b>=A-C</b>
Dec 31, 2011 Balance	(402,880)	<b>=B-C</b>
<b>Average Balance</b>	<b>(425,980)</b>	<b>Ref 8.8</b>

**Rocky Mountain Power**  
**Results of Operations - December 2010**  
 Regulatory Treatment of Decommissioning Costs  
*Amortization Schedule - Utah*

Decommissioning Estimate	
Jan 2008 Estimate	5,949,952
June 2008 Estimate	6,323,966
Incremental Decom Exp	374,014
March 2010 Estimate	4,423,006
Incremental Decom Exp	(1,900,960)

Amt to Amortize	Jan 2008 Estimate		June 2008 Estimate		March 2010 Estimate		TOTAL	
	Amort Exp	Cumm Bal	Amort Exp	Cumm Bal	Amort Exp	Cumm Bal	Amort Exp	Cumm Bal
		5,949,952		374,014				6,323,966
Jan-08	165,276	5,784,676	-	-			165,276	5,784,676
Feb-08	165,276	5,619,399	-	-			165,276	5,619,399
Mar-08	165,276	5,454,123	-	-			165,276	5,454,123
Apr-08	165,276	5,288,846	-	-			165,276	5,288,846
May-08	165,276	5,123,570	-	-			165,276	5,123,570
Jun-08	165,276	4,958,293	-	-			165,276	4,958,293
Jul-08	165,276	4,793,017	12,467	361,547			177,744	5,154,564
Aug-08	165,276	4,627,740	12,467	349,080			177,744	4,976,820
Sep-08	165,276	4,462,464	12,467	336,613			177,744	4,799,077
Oct-08	165,276	4,297,188	12,467	324,146			177,744	4,621,333
Nov-08	165,276	4,131,911	12,467	311,678			177,744	4,443,590
Dec-08	165,276	3,966,635	12,467	299,211			177,744	4,265,846
Jan-09	165,276	3,801,358	12,467	286,744			177,744	4,088,102
Feb-09	165,276	3,636,082	12,467	274,277			177,744	3,910,359
Mar-09	165,276	3,470,805	12,467	261,810			177,744	3,732,615
Apr-09	165,276	3,305,529	12,467	249,343			177,744	3,554,872
May-09	165,276	3,140,252	12,467	236,876			177,744	3,377,128
Jun-09	165,276	2,974,976	12,467	224,409			177,744	3,199,385
Jul-09	165,276	2,809,700	12,467	211,941			177,744	3,021,641
Aug-09	165,276	2,644,423	12,467	199,474			177,744	2,843,897
Sep-09	165,276	2,479,147	12,467	187,007			177,744	2,666,154
Oct-09	165,276	2,313,870	12,467	174,540			177,744	2,488,410
Nov-09	165,276	2,148,594	12,467	162,073			177,744	2,310,667
Dec-09	165,276	1,983,317	12,467	149,606			177,744	2,132,923
Jan-10	165,276	1,818,041	12,467	137,139			177,744	1,955,179
Feb-10	54,220	1,763,821		137,139			54,220	1,900,959
Mar-10						(1,900,960)	-	-
Apr-10							-	-
May-10							-	-
Jun-10							-	-
Jul-10							-	-
Aug-10							-	-
Sep-10							-	-
Oct-10							-	-
Nov-10							-	-
Dec-10	-	-	-	-			-	-
TOTAL	4,186,131		236,876		-		4,423,007	

	<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>
<b>Adjustment to Rate Base:</b>							
Transmission Plant In Service	350	1	(427,896)	SG	41.843%	(179,045)	8.9.1
Accum. Prov. for Depreciation	108TP	1	248,534	SG	41.843%	103,995	8.9.1
			<u>(179,362)</u>			<u>(75,051)</u>	
<b>Adjustment to Expense:</b>							
Depreciation Expense	403TP	1	(8,465)	SG	41.843%	(3,542)	8.9.1

**Description of Adjustment:**

On April 1, 2008, the Company sold 13.85 miles of transmission line, running from the Company's Goose Creek switching station and extending north to the Decker 230 kV substation near Decker, Montana. The assets sold included structures, miscellaneous support equipment, easements and rights-of-way associated with the transmission line. The sale of the transmission line resulted in the Goose Creek switching station no longer being useful to the Company. This adjustment reduces rate base by the net book value of the switching station assets and removes the booked depreciation expense for those assets.

Rocky Mountain Power  
 Results of Operation - December 2010  
 Goose Creek Transmission Sale

Rate Base (Assets Retired)

	FERC Acct	Factor	Beg/End Average	Reference
Switching Station	350	SG	<b>427,896</b>	<b>Page 8.9</b>
Switching Station Accum Depr	108TP	SG	<b>(248,534)</b>	<b>Page 8.9</b>
Switching Station Book Value			<u>179,362</u>	

	FERC Acct	Factor	12 Months Ended Dec 2010	Reference
Depreciation Expense	403TP	SG	<b>8,465</b>	<b>Page 8.9</b>

Rocky Mountain Power  
Utah Results of Operations - December 2010  
Trojan Unrecovered Plant

	<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>
<b>Adjustment to Expense:</b>							
Unrecovered Plant							
Difference in Amort Expense	407	3	(745,471)	TROJP	41.750%	(311,233)	8.10.1
Decommissioning							
Difference in Amort Expense	407	3	<u>(1,096,845)</u>	TROJP	41.750%	<u>(457,931)</u>	8.10.2
			<u>(1,842,315)</u>			<u>(769,163)</u>	
<b>Adjustment to Rate Base:</b>							
Unrecovered Plant:							
Difference in Avg RB Balance	18222	3	(442,632)	TROJP	41.750%	(184,798)	8.10.1
Decommissioning:							
Difference in Avg RB Balance	18222	3	<u>(648,135)</u>	TROJD	41.733%	<u>(270,489)</u>	8.10.2
			<u>(1,090,768)</u>			<u>(455,287)</u>	
<b>Adjustment to Tax:</b>							
Schedule M Addition	SCHMAT	3	164,211	TROJD	41.733%	68,531	
Deferred Tax Expense	41110	3	(62,320)	TROJD	41.733%	(26,008)	
Deferred Tax Balance	190	3	1,944,083	TROJD	41.733%	811,331	
Schedule M Addition	SCHMAT	1	(1,901,813)	TROJD	41.733%	(793,690)	
Deferred Tax Expense	41110	1	721,757	TROJD	41.733%	301,213	
Deferred Tax Balance	190	1	(1,622,702)	TROJD	41.733%	(677,208)	

**Description of Adjustment:**

Amortization on the Trojan unrecovered plant and decommissioning regulatory asset will expire January 2011. This adjustment replaces the actual amortization in results with the 12 months ended December 2011 pro forma amortization.

Rocky Mountain Power  
 Results of Operations - December 2010  
 Trojan Amortization  
 Unrecovered Plant  
 Account 185802

	<u>Amortization Expense</u>	<u>Avg Rate Base</u>
Pro Forma Amount (below)	64,498	(15,179,286)
Base Period Amount (below)	809,968	(14,736,654)
<b>Adjustment</b>	<b>(745,471)</b>	<b>(442,632)</b>

Ref 8.10

Ref 8.10

	<u>Beq Balance</u>	<u>Adjustment</u>	<u>Amortization</u>	<u>End Balance</u>	<u>Avg Bal</u>
2010 January	(14,326,270)		(68,097)	(14,394,368)	
February	(14,394,368)		(68,097)	(14,462,465)	
March	(14,462,465)		(68,097)	(14,530,562)	
April	(14,530,562)		(68,097)	(14,598,660)	
May	(14,598,660)		(68,097)	(14,666,757)	
June	(14,666,757)		(68,097)	(14,734,854)	
July	(14,734,854)		(68,097)	(14,802,951)	
August	(14,802,951)		(68,097)	(14,871,049)	
September	(14,871,049)		(68,097)	(14,939,146)	
October	(14,939,146)	(10,799) <sup>(1)</sup>	(68,097)	(15,018,042)	
November	(15,018,042)		(64,498)	(15,082,540)	
December	(15,082,540)		(64,498)	(15,147,037)	(14,736,654)
			Base Period Amortization = (809,968)		
2011 January	(15,147,037)		(64,498)	(15,211,535)	
February				(15,211,535)	
March				(15,211,535)	
April				(15,211,535)	
May				(15,211,535)	
June				(15,211,535)	
July				(15,211,535)	
August				(15,211,535)	
September				(15,211,535)	
October				(15,211,535)	
November				(15,211,535)	
December				(15,211,535)	(15,179,286)
			Pro Forma Amortization = (64,498)		

(1) Trojan Water Rights sale

Rocky Mountain Power  
 Results of Operations - December 2010  
 Trojan Amortization  
 Decommissioning  
 Account 185804

	<u>Amortization</u>	<u>Avg Rate Base</u>
Pro Forma Amount (below)	99,713	(17,930,684)
Base Period Amount (below)	1,196,558	(17,282,549)
<b>Adjustment</b>	<b>(1,096,845)</b>	<b>(648,135)</b>

Ref 8.10

Ref 8.10

	<u>Beg Balance</u>	<u>Amortization</u>	<u>End Balance</u>	<u>Avg Bal</u>
2010 January	(16,684,270)	(99,713)	(16,783,983)	
February	(16,783,983)	(99,713)	(16,883,696)	
March	(16,883,696)	(99,713)	(16,983,409)	
April	(16,983,409)	(99,713)	(17,083,123)	
May	(17,083,123)	(99,713)	(17,182,836)	
June	(17,182,836)	(99,713)	(17,282,549)	
July	(17,282,549)	(99,713)	(17,382,262)	
August	(17,382,262)	(99,713)	(17,481,975)	
September	(17,481,975)	(99,713)	(17,581,688)	
October	(17,581,688)	(99,713)	(17,681,401)	
November	(17,681,401)	(99,713)	(17,781,115)	
December	(17,781,115)	(99,713)	(17,880,828)	(17,282,549)
Base Period Amortization =		(1,196,558)		
2011 January	(17,880,828)	(99,713)	(17,980,541)	
February			(17,980,541)	
March			(17,980,541)	
April			(17,980,541)	
May			(17,980,541)	
June			(17,980,541)	
July			(17,980,541)	
August			(17,980,541)	
September			(17,980,541)	
October			(17,980,541)	
November			(17,980,541)	
December			(17,980,541)	(17,930,684)
Pro Forma Amortization =		(99,713)		

Rocky Mountain Power  
 Utah Results of Operations - December 2010  
 Customer Service Deposits

	<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>
<b>Adjustment to Expense:</b>							
Utah Customer Deposit Interest	4311	1	807,129	UT	Situs	807,129	8.11.1
<b>Adjustment to Rate Base:</b>							
Utah Customer Service Deposits	235	1	(14,610,438)	UT	Situs	(14,610,438)	8.11.1
<b>Adjustment Detail:</b>							
Balance at December 2009			(12,493,044)				
Balance at December 2010			(16,727,832)				
Average Utah Deposits			<u>(14,610,438)</u>				Above

**Description of Adjustment:**

Utah requires the Company to include customer service deposits as a reduction to rate base. This adjustment also includes the interest paid on the customer service deposits. This treatment was stipulated in Utah Docket No. 97-035-01 and has been upheld in subsequent dockets.

Rocky Mountain Power  
 Results of Operations - December 2010  
 Customer Service Deposits

Interest Expense on CSS Customer Deposits

GL 585100

<u>Month</u>	<u>Utah</u>
Jan-10	63,431
Feb-10	57,979
Mar-10	57,598
Apr-10	59,405
May-10	64,906
Jun-10	62,443
Jul-10	35,883
Aug-10	89,177
Sep-10	79,664
Oct-10	77,943
Nov-10	76,327
Dec-10	82,373
	<u>807,129</u> Ref# 8.11

Utah Customer Service Deposits

GL Accounts 230140, 115050

<u>Month</u>	<u>Balance</u>
Dec-09	(12,493,044)
Dec-10	(16,727,832)
Average Customer Service Deposits	<u>(14,610,438)</u> Ref# 8.11

Rocky Mountain Power  
 Utah Results of Operations - December 2010  
 Regulatory Asset Amortization

	<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>
<b>Adjustment to Expense:</b>							
Glenrock Mine Amort Expense	930	3	(112,219)	UT	Situs	(112,219)	8.12.1
<b>Adjustment to Rate Base:</b>							
Glenrock Mine Rate Base	182M	3	(56,109)	UT	Situs	(56,109)	8.12.1
<b>Adjustment to Tax:</b>							
Schedule M Addition	SCHMAT	3	(112,218)	UT	Situs	(112,218)	
Deferred Tax Expense	41110	3	42,588	UT	Situs	42,588	
Deferred Tax Balance	283	3	21,294	UT	Situs	21,294	

**Description of Adjustment:**

Amortization of the Glenrock Mine - Utah regulatory asset expired during calendar year 2010. This adjustment removes the amortization and rate base from results.

Rocky Mountain Power  
Results of Operations - December 2010  
Regulatory Asset Amortization  
Glenrock Mine - UT  
Account 187107

	<u>Beg Balance</u>	<u>Amortization</u>	<u>End Balance</u>	<u>Avg Bal</u>
2010 January	112,218	(12,469)	99,750	
February	99,750	(12,469)	87,281	
March	87,281	(12,469)	74,812	
April	74,812	(12,469)	62,343	
May	62,343	(12,469)	49,875	
June	49,875	(12,469)	37,406	
July	37,406	(12,469)	24,937	
August	24,937	(12,469)	12,468	
September	12,468	(12,469)	(0)	
October			-	
November			-	
December			-	<b>56,109</b>
<b>Actual Period Amort =</b>		<b>112,219</b>		<b>Ref 8.12</b>
		<b>Ref 8.12</b>		

Rocky Mountain Power  
Utah Results of Operations - December 2010  
Klamath Hydroelectric Settlement

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Operation & Maintenance	537	3	3,340,008	SG-P	41.843%	1,397,564	8.13.1
Facilities Removal Costs	557	3	17,200,000	UT	Situs	-	
Facilities Removal Costs	557	3	-	UT	Situs	-	
			<u>20,540,008</u>			<u>1,397,564</u>	
<b>Adjustment to Revenue:</b>							
Oregon Customer Charge	440	3	15,824,000	OR	Situs	-	
California Customer Charge	440	3	1,376,000	CA	Situs	-	
			<u>17,200,000</u>			<u>-</u>	
<b>Adjustment to Rate Base:</b>							
Existing Klamath	332	3	1,740,281	SG-P	41.843%	728,188	8.13.2
Relicense & Settlement Costs	302	3	37,058,891	SG-P	41.843%	15,506,603	8.13.2
			<u>38,799,172</u>			<u>16,234,791</u>	
<b>Adjustment to Depreciation Expense:</b>							
Existing Klamath	403HP	3	4,331,461	SG-P	41.843%	1,812,419	8.13.2
Relicense & Settlement Costs	404IP	3	8,273,613	SG-P	41.843%	3,461,939	8.13.2
			<u>12,605,074</u>			<u>5,274,359</u>	
<b>Adjustment to Depreciation Reserve:</b>							
Existing Klamath	108HP	3	(4,253,691)	SG-P	41.843%	(1,779,878)	8.13.2
Relicense & Settlement Costs	111IP	3	(4,136,806)	SG-P	41.843%	(1,730,970)	8.13.2
			<u>(8,390,498)</u>			<u>(3,510,847)</u>	
<b>Adjustment to Tax:</b>							
<b>Existing Klamath excluding additional capital:</b>							
Schedule M Addition	SCHMAT	3	4,106,447	SG	41.843%	1,718,266	
Deferred Tax Expense	41110	3	(1,558,438)	SG	41.843%	(652,099)	
Deferred Tax Balance	282	3	779,219	SG	41.843%	326,050	
<b>Process Costs plus additional capital:</b>							
Schedule M Addition	SCHMAT	3	8,498,628	SG	41.843%	3,556,093	
Schedule M Addition	SCHMAT	3	60,170	SG	41.843%	25,177	
Schedule M Deduction	SCHMDT	3	5,984,935	SG	41.843%	2,504,285	
Schedule M Deduction	SCHMDT	3	90,400	SG	41.843%	37,826	
Deferred Tax Expense	41010	3	(953,907)	SG	41.843%	(399,145)	
Deferred Tax Balance	282	3	476,954	SG	41.843%	199,572	

**Description of Adjustment:**

This adjustment adds into rate base the Klamath relicensing & settlement process costs. This adjustment also accelerates the depreciation associated with the existing Klamath facilities starting January 1, 2011 and finishing by December 31, 2019, consistent with the KHSA. The operation and maintenance expense associated with the Klamath project is adjusted to the December 2011 level.

Rocky Mountain Power  
Results of Operations - December 2010  
Klamath Hydroelectric Settlement Agreement Adjustment  
O&M

	<u>12 ME Dec 10 Actuals</u>	<u>12 ME Dec 11 Forecast</u>	<u>Adjustment</u>	
IKL IM.12 JCB Bypass Reach/Spencer Creek	-	15,000	15,000	
IKL IM.5 Iron Gate Flow Variability	-	15,000	15,000	
IKL IM.3 Iron Gate Turbine Venting	-	1,000	1,000	
IKL IM.15 Water Quality Monitoring	500,155	500,081	(74)	
IKL IM.11 Interim Water Quality Improvement	106,182	500,290	394,108	
IKL IM.10 Water Quality Conference	100,000	-	(100,000)	
IKL IM.4 Hatchery and Genetics Mgmt	69,108	555,567	486,459	
IKL IM.18 Hatchery Funding2	851,182	1,279,000	427,818	
IKL IM.19a Iron Gate Hatchery Study	-	500,000	500,000	
IKL IM.21.A BLM Road Maintenance	15,000	15,000	-	
IKL IM.21.B BLM Weed Management	10,000	10,000	-	
IKL IM.21.C BLM Cultural Resource Mgmt	10,000	10,000	-	
IKL IM.21.D BLM Road Management Plan	-	12,000	12,000	
IKL Ad Hoc Water Quality Support	110,135	4,857	(105,278)	
IKL Administration Support	170,889	1,182,183	1,011,294	
IKL IM.2 Coho Enhancement Fund	-	510,020	510,020	
IKL IM.7 JC Boyle Gravel/Habitat Enhancement	-	172,662	172,662	
<b>Klamath Implementation Total</b>	<b>1,942,652</b>	<b>5,282,660</b>	<b>3,340,008</b>	<b>Ref 8.13</b>

Rocky Mountain Power  
 Results of Operations - December 2010  
 Klamath Hydroelectric Settlement Agreement Adjustment  
 Beginning/Ending Average

	Dec 2010	B/E Avg
Gross EPIS	82,537,541	82,415,134
Depreciation Reserve	(30,161,031)	(28,833,420)
Depreciation Expense	1,520,699	

	EPIS Balance												Dec-11 B/E Avg	Adj	
	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11			Dec-11
Beginning Balance	82,537,541	82,555,487	82,619,325	82,664,541	84,600,155	84,600,155	84,653,714	84,653,714	84,653,714	84,924,175	85,095,577	85,775,290	84,155,415	1,740,281	Ref. 8.13
Capital Additions	-	17,946	63,638	45,216	1,935,613	-	53,560	-	-	270,461	171,402	677,713	-	-	
Depreciation Rate	-	478,373	478,610	478,926	484,666	490,274	490,430	490,585	490,585	491,369	492,649	495,109	5,852,160	4,331,461	Ref. 8.13
Depreciation Reserve	(30,161,031)	(30,639,404)	(31,118,014)	(31,596,940)	(32,081,606)	(32,571,881)	(33,062,310)	(33,552,895)	(34,043,480)	(34,534,065)	(35,025,433)	(35,518,082)	(33,087,111)	(4,253,691)	Ref. 8.13

Projects related to Klamath Implementation:

Project	RP Factor	In-Service	Amount (CY 2011)
IKL IM18 IG Hatchery Fish Tagging & Mark	SG-P	Apr-11	1,705,939
IKL IM7 JC Boyle Gravel Enhancement	SG-P	Dec-11	310,061
Copco 1 Spillway Tainter Gate Rehab	SG-P	Oct-11	270,461
JC Boyle Unit 1 Turbine Bearing	SG-P	Apr-11	229,674
JC Boyle Instream Flow Augmentation	SG-P	Dec-11	175,934
Iron Gate Dam Safety Surveillance System	SG-P	Nov-11	171,402
IKL IM4 IG Hatchery Bogus Creek Weir Installation	SG-P	Dec-11	109,249
IKL IM18 Modular Bldg for Tag Reading	SG-P	Dec-11	82,469
IKL IM4 IG Hatchery Coho Raceway Netting	SG-P	Feb-11	55,502
IKL IM4 IG Hatchery Egg Rearing/Water Improvements	SG-P	Jun-11	53,560
Irongate Replace Pole #512 & Transformer	SG-P	Mar-11	32,334
JC Boyle Arc Flash System Replacement	SG-P	Nov-10	24,068
Irongate Replace Switch on Pole P-562	SG-P	Mar-11	12,883
Iron Gate Upgrade House 1185	SG-P	Dec-10	2,214
			<u>3,235,748</u>

Klamath Relicensing & Settlement Process Costs

In-Service Date	Dec-10	Amount Placed Into Service	Dec-10	B/E Avg Dec.2010
	74,117,782	37,058,891		
Balance	74,117,782	74,117,782	74,117,782	74,117,782
Depreciation Rate	11.163%	689,468	689,468	689,468
Depreciation Reserve	(689,468)	(1,378,935)	(2,068,403)	(4,136,806)
		(689,468)	(689,468)	(689,468)
		(3,447,339)	(4,136,806)	(4,136,806)
		(2,757,871)	(3,447,339)	(4,136,806)
		(5,515,742)	(6,205,210)	(6,894,677)
		(7,584,145)	(8,273,613)	(8,273,613)
		(8,273,613)	(8,273,613)	(8,273,613)
		37,058,891	37,058,891	37,058,891
		74,117,782	74,117,782	74,117,782
		37,058,891	37,058,891	37,058,891
		8,273,613	8,273,613	8,273,613
		(4,136,806)	(4,136,806)	(4,136,806)



**Rocky Mountain Power  
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	DECEMBER 2010
FILE:	JAM Dec 2010 Results UT
PREPARED BY:	Revenue Requirement Department
DATE:	4/13/2011
TIME:	1:31:15 PM
TYPE OF RATE BASE:	Beginning/Ending
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	37.951%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.70%	5.88%	2.803%
PREFERRED	0.30%	5.42%	0.016%
COMMON	52.00%	10.60%	5.512%
	<u>100.00%</u>		<u>8.331%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2009 to 12/31/2010.

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
			TOTAL	UTAH	TOTAL	UTAH
1	Operating Revenues					
2	General Business Revenues	9.3	3,574,583,105	1,542,874,059	3,647,284,047	1,598,375,001
3	Interdepartmental	9.3	0	0	0	0
4	Special Sales	9.3	501,563,210	206,081,313	538,633,955	221,598,423
5	Other Operating Revenues	9.4	326,069,070	158,449,445	206,180,013	100,223,665
6	Total Operating Revenues	9.4	4,402,215,385	1,907,404,817	4,392,098,014	1,920,197,088
7						
8	Operating Expenses:					
9	Steam Production	9.5	957,497,818	397,029,530	1,069,675,293	442,906,201
10	Nuclear Production	9.6	0	0	0	0
11	Hydro Production	9.7	40,481,667	16,938,800	44,435,872	18,593,363
12	Other Power Supply	9.9	922,755,661	399,261,208	1,076,854,897	459,704,856
13	Transmission	9.10	195,628,269	81,818,797	199,950,226	83,632,410
14	Distribution	9.12	208,550,302	88,685,659	215,004,792	92,998,308
15	Customer Accounting	9.12	92,750,645	37,399,370	94,583,231	38,056,207
16	Customer Service & Infor	9.13	128,944,905	80,043,766	18,268,013	6,330,692
17	Sales	9.13	0	0	0	0
18	Administrative & General	9.14	146,076,485	55,834,188	149,074,035	58,387,323
19						
20	Total O & M Expenses	9.14	2,692,685,751	1,157,011,319	2,867,846,358	1,200,609,360
21						
22	Depreciation	9.16	491,643,870	202,484,509	531,785,759	219,337,627
23	Amortization	9.17	44,975,946	18,641,856	49,087,603	20,364,021
24	Taxes Other Than Income	9.17	136,512,728	46,353,512	149,718,288	51,884,519
25	Income Taxes - Federal	9.20	(484,111,151)	(187,109,165)	(718,146,353)	(272,821,920)
26	Income Taxes - State	9.20	(54,493,661)	(20,798,464)	(84,922,425)	(31,871,008)
27	Income Taxes - Def Net	9.19	761,444,172	314,226,255	917,424,999	382,692,252
28	Investment Tax Credit Adj.	9.17	(1,874,204)	(1,541,346)	(1,874,204)	(1,541,346)
29	Misc Revenue & Expense	9.4	(5,388,606)	(3,095,945)	(6,437,745)	(3,054,135)
30						
31	Total Operating Expenses	9.20	3,581,394,846	1,526,172,531	3,704,482,281	1,565,599,370
32						
33	Operating Revenue for Return		820,820,539	381,232,286	687,615,733	354,597,718
34						
35	Rate Base:					
36	Electric Plant in Service	9.30	20,620,782,546	8,636,793,342	22,216,115,708	9,306,714,676
37	Plant Held for Future Use	9.31	15,676,349	7,122,370	15,676,349	7,122,370
38	Misc Deferred Debits	9.33	168,946,986	32,714,940	174,903,926	35,180,140
39	Elec Plant Acq Adj	9.31	59,098,575	24,728,698	59,098,575	24,728,698
40	Nuclear Fuel	9.31	0	0	0	0
41	Prepayments	9.32	45,764,560	19,722,712	45,764,560	19,722,712
42	Fuel Stock	9.32	176,086,786	72,598,664	202,941,042	83,670,381
43	Material & Supplies	9.32	182,003,590	75,331,847	182,003,590	75,331,847
44	Working Capital	9.33	64,550,268	28,826,684	63,302,364	27,729,246
45	Weatherization Loans	9.31	22,988,919	5,209,302	22,988,919	5,209,302
46	Miscellaneous Rate Base	9.34	972,369	489,558	(118,399)	34,271
47						
48	Total Electric Plant		21,356,870,948	8,903,538,117	22,982,676,634	9,585,443,643
49						
50	Rate Base Deductions:					
51	Accum Prov For Depr	9.38	(6,734,752,630)	(2,654,729,204)	(6,753,096,660)	(2,661,797,732)
52	Accum Prov For Amort	9.39	(441,601,897)	(183,885,514)	(446,009,369)	(185,729,739)
53	Accum Def Income Taxes	9.35	(2,658,888,703)	(1,129,639,073)	(2,643,544,730)	(1,118,381,254)
54	Unamortized ITC	9.35	(6,481,996)	(141,519)	(6,481,996)	(141,519)
55	Customer Adv for Const	9.34	(19,719,810)	(6,667,677)	(19,719,810)	(8,098,225)
56	Customer Service Deposits	9.34	0	0	(14,610,438)	(14,610,438)
57	Misc. Rate Base Deductions	9.34	(97,149,914)	(20,808,351)	(104,793,156)	(23,972,311)
58						
59	Total Rate Base Deductions		(9,958,594,950)	(3,995,871,339)	(9,988,256,159)	(4,012,731,217)
60						
61	Total Rate Base		11,398,275,998	4,907,666,778	12,994,420,474	5,572,712,426
62						
63	Return on Rate Base		7.201%	7.768%	5.292%	6.363%
64						
65	Return on Equity		8.427%	9.517%	4.754%	6.815%
66	Net Power Costs		1,125,770,120	465,187,142	1,334,377,516	550,662,388
67	100 Basis Points in Equity:					
68	Revenue Requirement Impact		95,522,950	41,128,571	108,899,396	46,701,969
69	Rate Base Decrease		(767,633,321)	(307,909,875)	(1,162,687,038)	(421,003,187)





ROLLED-IN									
Beginning/Ending						UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
ACCT		FUNC							
215	500	Operation Supervision & Engineering							
216		P	SNPPS		18,301,279	7,657,829	20,831,968	8,716,749	
217		P	SNPPS		1,805,751	755,583	1,805,751	755,583	
218				B2	20,107,030	8,413,412	22,637,719	9,472,332	
219									
220	501	Fuel Related-Non NPC							
221		P	SE		15,015,379	6,190,677	15,009,604	6,188,296	
222		P	SE		-	-	-	-	
223		P	SE		-	-	-	-	
224		P	SE		-	-	-	-	
225		P	SE		3,378,234	1,392,809	3,378,234	1,392,809	
226				B2	18,393,613	7,583,486	18,387,838	7,581,105	
227									
228	501NPC	Fuel Related-NPC							
229		P	S		(914,987)	-	-	-	
230		P	SE		581,140,995	239,598,103	692,034,232	285,318,176	
231		P	SE		-	-	-	-	
232		P	SE		-	-	-	-	
233		P	SE		48,110,124	19,835,280	48,110,124	19,835,280	
234				B2	628,336,133	259,433,383	740,144,356	305,153,457	
235									
236		Total Fuel Related				646,729,745	267,016,870	758,532,194	312,734,562
237									
238	502	Steam Expenses							
239		P	SNPPS		31,477,336	13,171,105	31,477,336	13,171,105	
240		P	SNPPS		6,994,684	2,926,795	6,994,684	2,926,795	
241				B2	38,472,021	16,097,901	38,472,021	16,097,901	
242									
243	503	Steam From Other Sources-Non-NPC							
244		P	SE		-	-	-	-	
245				B2	-	-	-	-	
246									
247	503NPC	Steam From Other Sources-NPC							
248		P	SE		3,655,727	1,507,217	3,321,028	1,369,224	
249				B2	3,655,727	1,507,217	3,321,028	1,369,224	
250									
251	505	Electric Expenses							
252		P	SNPPS		3,085,158	1,290,927	3,085,158	1,290,927	
253		P	SNPPS		1,199,979	502,109	1,199,979	502,109	
254				B2	4,285,137	1,793,036	4,285,137	1,793,036	
255									
256	506	Misc. Steam Expense							
257		P	SNPPS		46,109,239	19,293,553	46,324,018	19,383,423	
258		P	SE		-	-	-	-	
259		P	SNPPS		1,933,634	809,093	1,933,634	809,093	
260				B2	48,042,874	20,102,646	48,257,653	20,192,516	
261									
262	507	Rents							
263		P	SNPPS		338,245	141,532	338,245	141,532	
264		P	SNPPS		440	184	440	184	
265				B2	338,685	141,716	338,685	141,716	
266									
267	510	Maint Supervision & Engineering							
268		P	SNPPS		4,580,349	1,916,562	(1,905,127)	(797,165)	
269		P	SNPPS		1,881,910	787,450	1,881,910	787,450	
270				B2	6,462,259	2,704,012	(23,218)	(9,715)	
271									
272									
273									
274	511	Maintenance of Structures							
275		P	SNPPS		25,069,456	10,489,847	25,069,456	10,489,847	
276		P	SNPPS		411,499	172,184	411,499	172,184	
277				B2	25,480,955	10,662,031	25,480,955	10,662,031	
278									
279	512	Maintenance of Boiler Plant							
280		P	SNPPS		105,721,429	44,237,164	110,171,162	46,099,072	
281		P	SNPPS		7,201,452	3,013,313	7,201,452	3,013,313	
282				B2	112,922,881	47,250,477	117,372,614	49,112,385	
283									
284	513	Maintenance of Electric Plant							
285		P	SNPPS		38,150,749	15,963,471	38,150,749	15,963,471	
286		P	SNPPS		783,588	327,878	783,588	327,878	
287				B2	38,934,338	16,291,349	38,934,338	16,291,349	
288									
289	514	Maintenance of Misc. Steam Plant							
290		P	SNPPS		9,254,784	3,872,492	9,254,784	3,872,492	
291		P	SNPPS		2,811,384	1,176,371	2,811,384	1,176,371	
292				B2	12,066,167	5,048,863	12,066,167	5,048,863	
293									
294		<b>Total Steam Power Generation</b>			<b>B2</b>	<b>957,497,818</b>	<b>397,029,530</b>	<b>1,069,675,293</b>	<b>442,906,201</b>



FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
358	537	Hydraulic Expenses						
359		P	DGP		-	-	-	-
360		P	SNPPH		3,246,477	1,358,428	6,575,702	2,751,480
361		P	SNPPH		203,031	84,955	203,031	84,955
362								
363				B2	3,449,509	1,443,383	6,778,734	2,836,435
364								
365	538	Electric Expenses						
366		P	DGP		-	-	-	-
367		P	SNPPH		-	-	-	-
368		P	SNPPH		-	-	-	-
369								
370				B2	-	-	-	-
371								
372	539	Misc. Hydro Expenses						
373		P	DGP		-	-	-	-
374		P	SNPPH		17,855,445	7,471,279	17,813,462	7,453,712
375		P	SNPPH		7,340,718	3,071,587	7,340,718	3,071,587
376								
377								
378				B2	25,196,163	10,542,865	25,154,180	10,525,299
379								
380	540	Rents (Hydro Generation)						
381		P	DGP		-	-	-	-
382		P	SNPPH		116,623	48,799	116,623	48,799
383		P	SNPPH		775	324	775	324
384								
385				B2	117,398	49,123	117,398	49,123
386								
387	541	Maint Supervision & Engineering						
388		P	DGP		-	-	-	-
389		P	SNPPH		469	196	469	196
390		P	SNPPH		-	-	-	-
391								
392				B2	469	196	469	196
393								
394	542	Maintenance of Structures						
395		P	DGP		-	-	-	-
396		P	SNPPH		1,317,460	551,267	1,316,773	550,979
397		P	SNPPH		112,932	47,254	112,932	47,254
398								
399				B2	1,430,392	598,521	1,429,705	598,233
400								
401								
402								
403								
404	543	Maintenance of Dams & Waterways						
405		P	DGP		-	-	-	-
406		P	SNPPH		1,331,256	557,039	1,331,007	556,935
407		P	SNPPH		628,444	262,961	628,444	262,961
408								
409				B2	1,959,700	820,000	1,959,451	819,896
410								
411	544	Maintenance of Electric Plant						
412		P	DGP		-	-	-	-
413		P	SNPPH		1,249,523	522,839	1,249,523	522,839
414		P	SNPPH		385,648	161,367	385,648	161,367
415								
416				B2	1,635,171	684,207	1,635,171	684,207
417								
418	545	Maintenance of Misc. Hydro Plant						
419		P	DGP		-	-	-	-
420		P	SNPPH		1,841,743	770,643	1,945,924	814,236
421		P	SNPPH		813,048	340,205	813,048	340,205
422								
423				B2	2,654,790	1,110,848	2,758,972	1,154,440
424								
425		<b>Total Hydraulic Power Generation</b>		<b>B2</b>	<b>40,481,667</b>	<b>16,938,800</b>	<b>44,435,872</b>	<b>18,593,363</b>













ROLLED-IN								
Beginning/Ending					UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
ACCT		FUNC						
849	923	Outside Services						
850		PTD	S		8,195	-	8,195	-
851		CUST	CN		-	-	-	-
852		PTD	SO		9,396,107	3,935,458	10,676,271	4,471,641
853				B2	9,404,302	3,935,458	10,684,466	4,471,641
854								
855	924	Property Insurance						
856		PTD	S		-	-	934,215	934,215
857		P	SG		-	-	1,724,185	721,453
858		PTD	SO		23,341,430	9,776,307	13,479,802	5,645,870
859				B2	23,341,430	9,776,307	16,138,202	7,301,538
860								
861	925	Injuries & Damages						
862		PTD	SO		8,492,514	3,556,998	7,629,775	3,195,649
863				B2	8,492,514	3,556,998	7,629,775	3,195,649
864								
865	926	Employee Pensions & Benefits						
866		LABOR	S		-	-	-	-
867		CUST	CN		-	-	-	-
868		LABOR	SO		-	-	-	-
869				B2	-	-	-	-
870								
871	927	Franchise Requirements						
872		DMSC	S		-	-	-	-
873		DMSC	SO		-	-	-	-
874				B2	-	-	-	-
875								
876	928	Regulatory Commission Expense						
877		DMSC	S		13,874,697	4,996,941	13,874,697	4,996,941
878		CUST	CN		-	-	-	-
879		DMSC	SO		1,538,229	644,271	1,538,229	644,271
880		FERC	SG		2,513,914	1,051,901	2,513,914	1,051,901
881				B2	17,926,840	6,693,112	17,926,840	6,693,112
882								
883	929	Duplicate Charges						
884		LABOR	S		-	-	-	-
885		LABOR	SO		(6,130,868)	(2,567,848)	(6,130,868)	(2,567,848)
886				B2	(6,130,868)	(2,567,848)	(6,130,868)	(2,567,848)
887								
888	930	Misc General Expenses						
889		PTD	S		2,718,026	298,972	3,976,454	1,609,200
890		CUST	CN		1,601	773	1,601	773
891		P	SG		-	-	-	-
892		LABOR	SO		13,592,405	5,693,033	13,566,405	5,682,143
893				B2	16,312,031	5,992,777	17,544,459	7,292,115
894								
895	931	Rents						
896		PTD	S		993,159	1,541	993,159	1,541
897		PTD	SO		5,344,545	2,238,505	5,343,962	2,238,261
898				B2	6,337,703	2,240,046	6,337,121	2,239,802
899								
900	935	Maintenance of General Plant						
901		G	S		22,861	-	23,517	-
902		CUST	CN		-	-	-	-
903		G	SO		22,312,089	9,345,179	22,395,309	9,380,035
904				B2	22,334,950	9,345,179	22,418,826	9,380,035
905								
906		<b>Total Administrative &amp; General Expense</b>		<b>B2</b>	<b>146,076,485</b>	<b>55,834,188</b>	<b>149,074,035</b>	<b>58,387,323</b>
907								
908		Summary of A&G Expense by Factor						
909		S			13,123,095	149,012	15,395,515	2,399,136
910		SO			130,437,875	54,632,503	129,438,820	54,214,060
911		SG			2,513,914	1,051,901	4,238,099	1,773,354
912		CN			1,601	773	1,601	773
913		Total A&G Expense by Factor			146,076,485	55,834,188	149,074,035	58,387,323
914								
915		<b>Total O&amp;M Expense</b>		<b>B2</b>	<b>2,692,685,751</b>	<b>1,157,011,319</b>	<b>2,867,846,358</b>	<b>1,200,609,360</b>











ROLLED-IN									
Beginning/Ending						UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC	BUS								
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1237	SCHMDF	Deductions - Flow Through							
1238		SCHMDF	S		-	-	-	-	
1239		SCHMDF	DGP		-	-	-	-	
1240		SCHMDF	DGU		-	-	-	-	
1241				B6	-	-	-	-	
1242	SCHMDP	Deductions - Permanent							
1243		SCHMDP	S		-	-	-	-	
1244		P	SE		676,074	278,738	676,074	278,738	
1245		PTD	SNP		381,063	164,341	381,063	164,341	
1246		SCHMDP	IBT		-	-	-	-	
1247		P	SG		-	-	-	-	
1248		SCHMDP-SO	SO		24,434,943	10,234,314	11,197,833	4,690,092	
1249				B6	25,492,081	10,677,393	12,254,971	5,133,171	
1250									
1251	SCHMDT	Deductions - Temporary							
1252		GP	S		73,478,450	210,493	97,850,408	17,467,160	
1253		DPW	BADDEBT		-	-	-	-	
1254		SCHMDT-SNP	SNP		118,429,747	51,075,198	118,429,747	51,075,198	
1255		SCHMDT	CN		48,156	23,245	48,156	23,245	
1256		SCHMDT	SG		82,539	34,537	82,539	34,537	
1257		CUST	DGP		-	-	-	-	
1258		P	SE		48,077,661	19,821,896	59,441,080	24,506,910	
1259		SCHMDT-SG	SG		112,078,393	46,897,117	496,928,082	207,929,468	
1260		SCHMDT-GPS	GPS		65,094,701	27,264,217	65,094,701	27,264,217	
1261		SCHMDT-SO	SO		23,344,458	9,777,576	23,234,894	9,731,686	
1262		TAXDEPR	TAXDEPR		2,462,905,267	1,039,686,179	2,462,905,267	1,039,686,179	
1263		DPW	SNPD		-	-	-	-	
1264				B6	2,903,539,372	1,194,790,457	3,324,012,874	1,377,718,599	
1265									
1266		TOTAL SCHEDULE - M DEDUCTIONS		B6	2,929,031,454	1,205,467,850	3,336,267,845	1,382,851,771	
1267									
1268		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(2,062,732,978)	(863,729,341)	(2,458,565,027)	(1,035,724,067)	
1269									
1270									
1271									
1272	40911	State Income Taxes							
1273		IBT	IBT		(54,196,612)	(20,674,169)	(84,130,628)	(31,539,696)	
1274		IBT	SE		-	-	-	-	
1275		PTC	SG		(297,049)	(124,295)	(791,796)	(331,312)	
1276		IBT	IBT		-	-	-	-	
1277		Total State Tax Expense			(54,493,661)	(20,798,464)	(84,922,425)	(31,871,008)	
1278									
1279									
1280		Calculation of Taxable Income:							
1281		Operating Revenues			4,402,215,385	1,907,404,817	4,392,098,014	1,920,197,088	
1282		Operating Deductions:							
1283		O & M Expenses			2,692,685,751	1,157,011,319	2,867,846,358	1,200,609,360	
1284		Depreciation Expense			491,643,870	202,484,509	531,785,759	219,337,627	
1285		Amortization Expense			44,975,946	18,641,856	49,087,603	20,364,021	
1286		Taxes Other Than Income			136,512,728	46,353,512	149,718,288	51,884,519	
1287		Interest & Dividends (AFUDC-Equity)			(79,298,238)	(34,198,952)	(75,787,069)	(32,684,690)	
1288		Misc Revenue & Expense			(5,388,606)	(3,095,945)	(6,437,745)	(3,054,135)	
1289		Total Operating Deductions			3,281,131,452	1,387,196,299	3,516,213,194	1,456,456,702	
1290		Other Deductions:							
1291		Interest Deductions			337,008,309	145,341,577	355,316,709	156,207,512	
1292		Interest on PCRBS			-	-	-	-	
1293		Schedule M Adjustments			(2,062,732,978)	(863,729,341)	(2,458,565,027)	(1,035,724,067)	
1294									
1295		Income Before State Taxes			(1,278,657,354)	(488,862,400)	(1,937,996,917)	(728,191,193)	
1296									
1297		State Income Taxes			(54,493,661)	(20,798,464)	(84,922,425)	(31,871,008)	
1298									
1299		Total Taxable Income			(1,224,163,693)	(468,063,937)	(1,853,074,492)	(696,320,184)	
1300									
1301		Tax Rate			35.0%	35.0%	35.0%	35.0%	
1302									
1303		Federal Income Tax - Calculated			(428,457,292)	(163,822,378)	(648,576,072)	(243,712,065)	
1304									
1305		Adjustments to Calculated Tax:							
1306	40910	PMI	P	SE	(88,878)	(36,643)	(88,878)	(36,643)	
1307	40910	PTC	P	SG	(55,535,369)	(23,237,741)	(69,451,791)	(29,060,809)	
1308	40910		P	S	-	-	-	-	
1309	40910		P	SO	(29,612)	(12,403)	(29,612)	(12,403)	
1310		Federal Income Tax Expense			(484,111,151)	(187,109,165)	(718,146,353)	(272,821,920)	
1311									
1312		Total Operating Expenses			3,581,394,846	1,526,172,531	3,704,309,119	1,565,599,370	

ROLLED-IN									
Beginning/Ending						UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC	BUS			Ref	TOTAL	UTAH	TOTAL	UTAH	
ACCT	DESCRIP	FUNC	FACTOR						
1313	310	Land and Land Rights							
1314		P	SG		2,328,873	974,473	2,328,873	974,473	
1315		P	SG		34,798,446	14,560,762	34,798,446	14,560,762	
1316		P	SG		58,303,435	23,559,124	58,303,435	23,559,124	
1317		P	S		-	-	-	-	
1318		P	SG		2,458,499	1,028,713	2,458,499	1,028,713	
1319				B8	95,889,252	40,123,073	95,889,252	40,123,073	
1320									
1321	311	Structures and Improvements							
1322		P	SG		233,902,240	97,872,038	233,902,240	97,872,038	
1323		P	SG		325,026,811	136,001,418	325,026,811	136,001,418	
1324		P	SG		262,904,787	110,007,614	262,904,787	110,007,614	
1325		P	SG		58,043,139	24,287,071	58,043,139	24,287,071	
1326				B8	879,876,976	368,168,140	879,876,976	368,168,140	
1327									
1328	312	Boiler Plant Equipment							
1329		P	SG		681,994,086	285,367,729	681,994,086	285,367,729	
1330		P	SG		650,607,608	272,234,641	650,607,608	272,234,641	
1331		P	SG		1,663,739,250	696,160,716	2,212,448,520	925,757,895	
1332		P	SG		325,099,649	136,031,896	325,099,649	136,031,896	
1333				B8	3,321,440,592	1,389,794,981	3,870,149,863	1,619,392,160	
1334									
1335	314	Turbogenerator Units							
1336		P	SG		136,440,001	57,090,778	136,440,001	57,090,778	
1337		P	SG		143,208,544	59,922,949	143,208,544	59,922,949	
1338		P	SG		521,269,191	218,115,389	521,269,191	218,115,389	
1339		P	SG		63,735,695	26,669,015	63,735,695	26,669,015	
1340				B8	864,653,431	361,798,131	864,653,431	361,798,131	
1341									
1342	315	Accessory Electric Equipment							
1343		P	SG		87,378,019	36,561,705	87,378,019	36,561,705	
1344		P	SG		138,474,516	57,942,083	138,474,516	57,942,083	
1345		P	SG		99,066,046	41,452,342	99,066,046	41,452,342	
1346		P	SG		66,498,366	27,825,003	66,498,366	27,825,003	
1347				B8	391,416,947	163,781,134	391,416,947	163,781,134	
1348									
1349									
1350									
1351	316	Misc Power Plant Equipment							
1352		P	SG		4,751,256	1,988,075	4,751,256	1,988,075	
1353		P	SG		5,165,141	2,161,257	5,165,141	2,161,257	
1354		P	SG		17,251,577	7,218,601	17,251,577	7,218,601	
1355		P	SG		4,038,789	1,689,956	4,038,789	1,689,956	
1356				B8	31,206,763	13,057,889	31,206,763	13,057,889	
1357									
1358	317	Steam Plant ARO							
1359		P	S		-	-	-	-	
1360				B8	-	-	-	-	
1361									
1362	SP	Unclassified Steam Plant - Account 300							
1363		P	SG		2,069,384	865,895	2,069,384	865,895	
1364				B8	2,069,384	865,895	2,069,384	865,895	
1365									
1366									
1367		<b>Total Steam Production Plant</b>		B8	<b>5,586,553,345</b>	<b>2,337,589,244</b>	<b>6,135,262,616</b>	<b>2,567,186,423</b>	
1368									
1369									
1370		Summary of Steam Production Plant by Factor							
1371		S			-	-	-	-	
1372		DGP			-	-	-	-	
1373		DGU			-	-	-	-	
1374		SG			5,586,553,345	2,337,589,244	6,135,262,616	2,567,186,423	
1375		SSGCH			-	-	-	-	
1376		Total Steam Production Plant by Factor			5,586,553,345	2,337,589,244	6,135,262,616	2,567,186,423	
1377	320	Land and Land Rights							
1378		P	SG		-	-	-	-	
1379		P	SG		-	-	-	-	
1380				B8	-	-	-	-	
1381									
1382	321	Structures and Improvements							
1383		P	SG		-	-	-	-	
1384		P	SG		-	-	-	-	
1385				B8	-	-	-	-	



ROLLED-IN						UNADJUSTED RESULTS		NORMALIZED RESULTS	
Beginning/Ending						TOTAL		TOTAL	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
ACCT		FUNC							
1459									
1460									
1461	335	Misc. Power Plant Equipment							
1462		P	SG		1,196,186	500,522	1,196,186	500,522	
1463		P	SG		174,090	72,845	174,090	72,845	
1464		P	SG		994,300	416,047	994,300	416,047	
1465		P	SG		11,353	4,750	11,353	4,750	
1466				B8	2,375,930	994,164	2,375,930	994,164	
1467									
1468	336	Roads, Railroads & Bridges							
1469		P	SG		4,634,294	1,939,134	4,634,294	1,939,134	
1470		P	SG		825,885	345,576	825,885	345,576	
1471		P	SG		10,000,266	4,184,425	10,000,266	4,184,425	
1472		P	SG		675,541	282,667	675,541	282,667	
1473				B8	16,135,985	6,751,802	16,135,985	6,751,802	
1474									
1475	337	Hydro Plant ARO							
1476		P	S		-	-	-	-	
1477				B8	-	-	-	-	
1478									
1479	HP	Unclassified Hydro Plant - Acct 300							
1480		P	S		-	-	-	-	
1481		P	SG		-	-	-	-	
1482		P	SG		-	-	-	-	
1483		P	SG		-	-	-	-	
1484				B8	-	-	-	-	
1485									
1486		<b>Total Hydraulic Production Plant</b>		B8	<b>642,390,307</b>	<b>268,796,265</b>	<b>669,363,230</b>	<b>280,082,582</b>	
1487									
1488		Summary of Hydraulic Plant by Factor							
1489		S			-	-	-	-	
1490		SG			642,390,307	268,796,265	669,363,230	280,082,582	
1491		DGP			-	-	-	-	
1492		DGU			-	-	-	-	
1493		<b>Total Hydraulic Plant by Factor</b>			<b>642,390,307</b>	<b>268,796,265</b>	<b>669,363,230</b>	<b>280,082,582</b>	
1494									
1495	340	Land and Land Rights							
1496		P	SG		23,516,708	9,840,129	23,516,708	9,840,129	
1497		Wind P	SG		2,697,302	1,128,636	2,697,302	1,128,636	
1498		P	SG		-	-	-	-	
1499				B8	26,214,010	10,968,764	26,214,010	10,968,764	
1500									
1501	341	Structures and Improvements							
1502		P	SG		107,771,675	45,095,051	107,771,675	45,095,051	
1503		P	SG		163,512	68,418	163,512	68,418	
1504		Wind P	SG		43,534,460	18,216,184	43,534,460	18,216,184	
1505		P	SG		4,241,952	1,774,966	4,241,952	1,774,966	
1506				B8	155,711,599	65,154,620	155,711,599	65,154,620	
1507									
1508	342	Fuel Holders, Producers & Accessories							
1509		P	SG		8,406,209	3,517,422	8,406,209	3,517,422	
1510		P	SG		121,339	50,772	121,339	50,772	
1511		P	SG		2,284,126	955,750	2,284,126	955,750	
1512				B8	10,811,674	4,523,944	10,811,674	4,523,944	
1513									
1514	343	Prime Movers							
1515		P	S		-	-	-	-	
1516		P	SG		754,453	315,687	754,453	315,687	
1517		P	SG		656,568,588	274,728,902	662,954,908	277,401,139	
1518		Wind P	SG		1,684,777,610	704,963,826	1,803,679,912	754,716,280	
1519		P	SG		52,696,780	22,049,987	52,696,780	22,049,987	
1520				B8	2,394,797,431	1,002,058,401	2,520,086,052	1,054,483,093	
1521									
1522	344	Generators							
1523		P	S		-	-	-	-	
1524		Wind P	SG		47,656,030	19,940,779	47,656,030	19,940,779	
1525		P	SG		283,652,134	118,688,955	283,652,134	118,688,955	
1526		P	SG		15,873,643	6,642,031	15,873,643	6,642,031	
1527				B8	347,181,808	145,271,764	347,181,808	145,271,764	





ROLLED-IN									
Beginning/Ending									
FERC	ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
						TOTAL	UTAH	TOTAL	UTAH
1661	366	Underground Conduit							
1662		DPW	S			295,737,543	159,850,760	295,737,543	159,850,760
1663					B8	295,737,543	159,850,760	295,737,543	159,850,760
1664									
1665									
1666									
1667									
1668	367	Underground Conductors							
1669		DPW	S			707,001,336	448,218,995	707,001,336	448,218,995
1670					B8	707,001,336	448,218,995	707,001,336	448,218,995
1671									
1672	368	Line Transformers							
1673		DPW	S			1,074,384,015	399,123,260	1,074,384,015	399,123,260
1674					B8	1,074,384,015	399,123,260	1,074,384,015	399,123,260
1675									
1676	369	Services							
1677		DPW	S			570,770,426	210,397,760	570,770,426	210,397,760
1678					B8	570,770,426	210,397,760	570,770,426	210,397,760
1679									
1680	370	Meters							
1681		DPW	S			183,403,394	76,429,054	183,465,739	76,491,400
1682					B8	183,403,394	76,429,054	183,465,739	76,491,400
1683									
1684	371	Installations on Customers' Premises							
1685		DPW	S			8,805,098	4,471,625	8,805,098	4,471,625
1686					B8	8,805,098	4,471,625	8,805,098	4,471,625
1687									
1688	372	Leased Property							
1689		DPW	S			-	-	-	-
1690					B8	-	-	-	-
1691									
1692	373	Street Lights							
1693		DPW	S			61,840,622	25,377,848	61,840,622	25,377,848
1694					B8	61,840,622	25,377,848	61,840,622	25,377,848
1695									
1696	DP	Unclassified Dist Plant - Acct 300							
1697		DPW	S			16,153,284	4,188,267	16,153,284	4,188,267
1698					B8	16,153,284	4,188,267	16,153,284	4,188,267
1699									
1700	DS0	Unclassified Dist Sub Plant - Acct 300							
1701		DPW	S			-	-	-	-
1702					B8	-	-	-	-
1703									
1704									
1705		<b>Total Distribution Plant</b>			<b>B8</b>	<b>5,405,999,880</b>	<b>2,295,388,755</b>	<b>5,445,836,537</b>	<b>2,315,780,367</b>
1706									
1707		Summary of Distribution Plant by Factor							
1708		S				5,405,999,880	2,295,388,755	5,445,836,537	2,315,780,367
1709									
1710		<b>Total Distribution Plant by Factor</b>				<b>5,405,999,880</b>	<b>2,295,388,755</b>	<b>5,445,836,537</b>	<b>2,315,780,367</b>

ROLLED-IN									
Beginning/Ending									
FERC	BUS	UNADJUSTED RESULTS		NORMALIZED RESULTS					
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1711	389	Land and Land Rights							
1712		G-SITUS	S		9,472,275	4,018,302	9,472,275	4,018,302	
1713		CUST	CN		1,128,506	544,725	1,128,506	544,725	
1714		PT	SG		332	139	332	139	
1715		G-SG	SG		1,228	514	1,228	514	
1716		PTD	SO		5,598,055	2,344,685	5,598,055	2,344,685	
1717				B8	16,200,395	6,908,365	16,200,395	6,908,365	
1718									
1719	390	Structures and Improvements							
1720		G-SITUS	S		112,229,630	37,029,669	112,229,630	37,029,669	
1721		PT	SG		357,227	149,475	357,227	149,475	
1722		PT	SG		1,646,068	688,767	1,646,068	688,767	
1723		CUST	CN		12,316,289	5,945,023	12,316,289	5,945,023	
1724		G-SG	SG		3,891,682	1,628,402	3,891,682	1,628,402	
1725		PTD	SO		103,065,180	43,167,744	103,065,180	43,167,744	
1726				B8	233,506,076	88,609,080	233,506,076	88,609,080	
1727									
1728	391	Office Furniture & Equipment							
1729		G-SITUS	S		11,889,935	2,934,186	11,939,909	2,984,160	
1730		PT	SG		1,046	438	1,046	438	
1731		PT	SG		5,295	2,216	5,295	2,216	
1732		CUST	CN		8,596,361	4,149,429	8,596,361	4,149,429	
1733		G-SG	SG		4,789,214	2,003,957	4,789,214	2,003,957	
1734		P	SE		88,994	36,691	88,994	36,691	
1735		PTD	SO		53,787,604	22,528,361	53,787,604	22,528,361	
1736		G-SG	SG		74,351	31,111	74,351	31,111	
1737		G-SG	SG		-	-	-	-	
1738				B8	79,232,800	31,686,388	79,282,775	31,736,363	
1739									
1740	392	Transportation Equipment							
1741		G-SITUS	S		72,904,273	31,385,167	72,904,273	31,385,167	
1742		PTD	SO		7,746,475	3,244,528	7,746,475	3,244,528	
1743		G-SG	SG		17,058,363	7,137,755	17,058,363	7,137,755	
1744		CUST	CN		-	-	-	-	
1745		PT	SG		813,205	340,271	813,205	340,271	
1746		P	SE		404,148	166,626	404,148	166,626	
1747		PT	SG		120,286	50,331	120,286	50,331	
1748		G-SG	SG		359,081	150,251	359,081	150,251	
1749		PT	SG		44,655	18,685	44,655	18,685	
1750				B8	99,450,486	42,493,613	99,450,486	42,493,613	
1751									
1752	393	Stores Equipment							
1753		G-SITUS	S		8,805,073	3,655,219	8,805,073	3,655,219	
1754		PT	SG		108,431	45,371	108,431	45,371	
1755		PT	SG		360,063	150,662	360,063	150,662	
1756		PTD	SO		405,775	169,955	405,775	169,955	
1757		G-SG	SG		4,089,940	1,711,359	4,089,940	1,711,359	
1758		PT	SG		53,971	22,583	53,971	22,583	
1759				B8	13,823,252	5,755,148	13,823,252	5,755,148	

ROLLED-IN									
Beginning/Ending						UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC	BUS								
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1760									
1761	394	Tools, Shop & Garage Equipment							
1762		G-SITUS	S		32,008,893	12,310,391	32,008,893	12,310,391	
1763		PT	SG		1,834,302	767,529	1,834,302	767,529	
1764		G-SG	SG		20,623,914	8,629,693	20,623,914	8,629,693	
1765		PTD	SO		3,964,074	1,660,310	3,964,074	1,660,310	
1766		P	SE		7,106	2,930	7,106	2,930	
1767		PT	SG		1,977,992	827,654	1,977,992	827,654	
1768		G-SG	SG		1,709,544	715,327	1,709,544	715,327	
1769		G-SG	SG		89,913	37,623	89,913	37,623	
1770				B8	62,215,738	24,951,457	62,215,738	24,951,457	
1771									
1772	395	Laboratory Equipment							
1773		G-SITUS	S		25,063,542	7,253,697	25,063,542	7,253,697	
1774		PT	SG		11,070	4,632	11,070	4,632	
1775		PT	SG		9,326	3,902	9,326	3,902	
1776		PTD	SO		5,119,905	2,144,417	5,119,905	2,144,417	
1777		P	SE		7,593	3,131	7,593	3,131	
1778		G-SG	SG		6,303,206	2,637,459	6,303,206	2,637,459	
1779		G-SG	SG		253,001	105,863	253,001	105,863	
1780		G-SG	SG		14,022	5,867	14,022	5,867	
1781				B8	36,781,664	12,158,969	36,781,664	12,158,969	
1782									
1783	396	Power Operated Equipment							
1784		G-SITUS	S		95,227,877	35,334,603	95,227,877	35,334,603	
1785		PT	SG		845,108	353,620	845,108	353,620	
1786		G-SG	SG		31,429,416	13,151,054	31,429,416	13,151,054	
1787		PTD	SO		1,274,031	533,614	1,274,031	533,614	
1788		PT	SG		1,664,492	696,476	1,664,492	696,476	
1789		P	SE		73,823	30,436	73,823	30,436	
1790		P	SG		-	-	-	-	
1791		G-SG	SG		984,372	411,892	984,372	411,892	
1792				B8	131,499,119	50,511,695	131,499,119	50,511,695	
1793	397	Communication Equipment							
1794		COM_EQ	S		105,160,379	31,787,693	108,886,559	33,256,485	
1795		COM_EQ	SG		3,390,211	1,418,571	3,390,211	1,418,571	
1796		COM_EQ	SG		6,237,293	2,609,879	6,237,293	2,609,879	
1797		COM_EQ	SO		48,999,541	20,522,932	50,370,837	21,097,284	
1798		COM_EQ	CN		2,745,435	1,325,210	2,782,682	1,343,189	
1799		COM_EQ	SG		83,583,563	34,973,986	90,170,019	37,729,966	
1800		COM_EQ	SE		120,692	49,760	120,692	49,760	
1801		COM_EQ	SG		830,945	347,694	830,945	347,694	
1802		COM_EQ	SG		1,590	665	1,590	665	
1803				B8	251,069,649	93,036,390	262,790,829	97,853,493	
1804									
1805	398	Misc. Equipment							
1806		G-SITUS	S		1,408,730	368,673	1,408,730	368,673	
1807		PT	SG		-	-	-	-	
1808		PT	SG		998	418	998	418	
1809		CUST	CN		205,632	99,258	205,632	99,258	
1810		PTD	SO		3,341,399	1,399,509	3,341,399	1,399,509	
1811		P	SE		1,668	688	1,668	688	
1812		G-SG	SG		1,892,054	791,695	1,892,054	791,695	
1813		G-SG	SG		-	-	-	-	
1814				B8	6,850,480	2,660,239	6,850,480	2,660,239	
1815									
1816	399	Coal Mine							
1817		P	SE		276,086,516	113,827,464	484,558,066	199,778,013	
1818	MP	P	SE		-	-	-	-	
1819				B8	276,086,516	113,827,464	484,558,066	199,778,013	
1820									
1821	399L	WIDCO Capital Lease							
1822		P	SE	B8	-	-	-	-	
1823					-	-	-	-	
1824					-	-	-	-	
1825		Remove Capital Leases							
1826				B8	-	-	-	-	
1827					-	-	-	-	



ROLLED-IN									
Beginning/Ending									
FERC	BUS				UNADJUSTED RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1890	303	Miscellaneous Intangible Plant							
1891		I-SITUS	S		6,780,013	2,827,096	6,780,013	2,827,096	
1892		I-SG	SG		101,931,147	42,651,191	115,937,576	48,511,920	
1893		PTD	SO		367,015,998	153,720,710	367,015,998	153,720,710	
1894		P	SE		3,447,308	1,421,287	3,447,308	1,421,287	
1895		CUST	CN		119,658,870	57,758,857	119,658,870	57,758,857	
1896		P	SG		-	-	-	-	
1897		P	SG		-	-	-	-	
1898				B8	598,833,336	258,379,141	612,839,765	264,239,870	
1899	303	Less Non-Utility Plant							
1900		I-SITUS	S		-	-	-	-	
1901					598,833,336	258,379,141	612,839,765	264,239,870	
1902	IP	Unclassified Intangible Plant - Acct 300							
1903		I-SITUS	S		-	-	-	-	
1904		I-SG	SG		-	-	-	-	
1905		P	SG		-	-	-	-	
1906		PTD	SO		-	-	-	-	
1907					-	-	-	-	
1908					-	-	-	-	
1909		<b>Total Intangible Plant</b>			B8	<b>756,928,723</b>	<b>324,112,781</b>	<b>807,994,042</b>	<b>345,480,113</b>
1910									
1911		Summary of Intangible Plant by Factor							
1912		S			7,780,013	2,827,096	7,780,013	2,827,096	
1913		DGP			-	-	-	-	
1914		DGU			-	-	-	-	
1915		SG			259,026,534	108,384,831	310,091,854	129,752,163	
1916		SO			367,015,998	153,720,710	367,015,998	153,720,710	
1917		CN			119,658,870	57,758,857	119,658,870	57,758,857	
1918		SSGCT			-	-	-	-	
1919		SSGCH			-	-	-	-	
1920		SE			3,447,308	1,421,287	3,447,308	1,421,287	
1921		<b>Total Intangible Plant by Factor</b>				<b>756,928,723</b>	<b>324,112,781</b>	<b>807,994,042</b>	<b>345,480,113</b>
1922		Summary of Unclassified Plant (Account 106)							
1923		DP			16,153,284	4,188,267	16,153,284	4,188,267	
1924		DS0			-	-	-	-	
1925		GP			2,683,293	1,123,869	2,683,293	1,123,869	
1926		HP			-	-	-	-	
1927		NP			-	-	-	-	
1928		OP			(740,692)	(309,929)	(740,692)	(309,929)	
1929		TP			277,062,361	115,931,587	277,062,361	115,931,587	
1930		TS0			-	-	-	-	
1931		IP			-	-	-	-	
1932		MP			-	-	-	-	
1933		SP			2,069,384	865,895	2,069,384	865,895	
1934		<b>Total Unclassified Plant by Factor</b>				<b>297,227,630</b>	<b>121,799,689</b>	<b>297,227,630</b>	<b>121,799,689</b>
1935									
1936		<b>Total Electric Plant In Service</b>			B8	<b>20,620,782,546</b>	<b>8,636,793,342</b>	<b>22,216,115,708</b>	<b>9,306,714,676</b>

ROLLED-IN									
Beginning/Ending						UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC	BUS	FACTOR		Ref	TOTAL	UTAH	TOTAL	UTAH	
ACCT	DESCRIP	FUNC							
1937	Summary of Electric Plant by Factor								
1938	S				5,906,934,653	2,476,007,685	5,950,547,465	2,497,918,062	
1939	SE				280,237,848	115,539,013	488,709,398	201,489,562	
1940	DGU				-	-	-	-	
1941	DGP				-	-	-	-	
1942	SG				13,721,893,570	5,741,670,907	15,063,733,829	6,303,138,982	
1943	SO				615,665,383	257,864,835	617,036,679	258,439,187	
1944	CN				144,651,093	69,822,502	144,688,339	69,840,481	
1945	DEU				-	-	-	-	
1946	SSGCH				-	-	-	-	
1947	SSGCT				-	-	-	-	
1948	Less Capital Leases				(48,600,002)	(24,111,599)	(48,600,002)	(24,111,599)	
1949					<u>20,620,782,546</u>	<u>8,636,793,342</u>	<u>22,216,115,708</u>	<u>9,306,714,676</u>	
1950	105	Plant Held For Future Use							
1951		DPW	S		5,276,995	2,776,808	5,276,995	2,776,808	
1952		P	SNPPS		-	-	-	-	
1953		T	SNPT		523,039	218,856	523,039	218,856	
1954		P	SNPP		8,923,302	3,733,789	8,923,302	3,733,789	
1955		P	SE		953,014	392,917	953,014	392,917	
1956		G	SNPG		-	-	-	-	
1957									
1958									
1959		Total Plant Held For Future Use		B10	<u>15,676,349</u>	<u>7,122,370</u>	<u>15,676,349</u>	<u>7,122,370</u>	
1960									
1961	114	Electric Plant Acquisition Adjustments							
1962		P	S		-	-	-	-	
1963		P	SG		143,623,933	60,096,761	143,623,933	60,096,761	
1964		P	SG		14,560,711	6,092,658	14,560,711	6,092,658	
1965		Total Electric Plant Acquisition Adjustment		B15	<u>158,184,644</u>	<u>66,189,419</u>	<u>158,184,644</u>	<u>66,189,419</u>	
1966									
1967	115	Accum Provision for Asset Acquisition Adjustments							
1968		P	S		-	-	-	-	
1969		P	SG		(86,528,978)	(36,206,440)	(86,528,978)	(36,206,440)	
1970		P	SG		(12,557,091)	(5,254,281)	(12,557,091)	(5,254,281)	
1971				B15	<u>(99,086,069)</u>	<u>(41,460,721)</u>	<u>(99,086,069)</u>	<u>(41,460,721)</u>	
1972									
1973	120	Nuclear Fuel							
1974		P	SE		-	-	-	-	
1975		Total Nuclear Fuel		B15	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
1976									
1977	124	Weatherization							
1978		DMSC	S		2,423,264	4,977,998	2,423,264	4,977,998	
1979		DMSC	SO		(4,454)	(1,865)	(4,454)	(1,865)	
1980				B16	<u>2,418,811</u>	<u>4,976,132</u>	<u>2,418,811</u>	<u>4,976,132</u>	
1981									
1982	182W	Weatherization							
1983		DMSC	S		20,570,108	233,169	20,570,108	233,169	
1984		DMSC	SG		-	-	-	-	
1985		DMSC	SG		-	-	-	-	
1986		DMSC	SO		-	-	-	-	
1987				B16	<u>20,570,108</u>	<u>233,169</u>	<u>20,570,108</u>	<u>233,169</u>	
1988									
1989	186W	Weatherization							
1990		DMSC	S		-	-	-	-	
1991		DMSC	CN		-	-	-	-	
1992		DMSC	CNP		-	-	-	-	
1993		DMSC	SG		-	-	-	-	
1994		DMSC	SO		-	-	-	-	
1995				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
1996									
1997		Total Weatherization		B16	<u>22,988,919</u>	<u>5,209,302</u>	<u>22,988,919</u>	<u>5,209,302</u>	





ROLLED-IN								
Beginning/Ending								
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
2119								
2120	1869	Misc Deferred Debits-Trojan						
2121		P	S		-	-	-	-
2122		P	SNPPN		-	-	-	-
2123				B15	-	-	-	-
2124								
2125		<b>Total Miscellaneous Rate Base</b>		B15	<b>972,369</b>	<b>489,558</b>	<b>(118,399)</b>	<b>34,271</b>
2126								
2127		<b>Total Rate Base Additions</b>		B15	<b>736,088,402</b>	<b>266,744,775</b>	<b>766,560,926</b>	<b>278,728,967</b>
2128	235	Customer Service Deposits						
2129		CUST	S		-	-	(14,610,438)	(14,610,438)
2130		CUST	CN		-	-	-	-
2131		<b>Total Customer Service Deposits</b>		B15	<b>-</b>	<b>-</b>	<b>(14,610,438)</b>	<b>(14,610,438)</b>
2132								
2133	2281	Prop Ins	PTD	SO	-	-	-	-
2134	2282	Inj & Dam	PTD	SO	(7,993,436)	(3,347,965)	(7,993,436)	(3,347,965)
2135	2283	Pen & Ben	PTD	SO	(23,795,084)	(9,966,315)	(23,795,084)	(9,966,315)
2136	2283	Pen & Ben	PTD	S	(35,616,008)	-	(35,616,008)	-
2137	254	Reg Liab	PTD	SE	(630,778)	(260,063)	(22,135)	(9,126)
2138	254	Ins Prov	PTD	SO	(54,782)	(22,945)	(54,782)	(22,945)
2139				B15	<b>(68,090,087)</b>	<b>(13,597,288)</b>	<b>(67,481,444)</b>	<b>(13,346,351)</b>
2140								
2141	22841	Accum Misc Oper Provisions - Other						
2142		P	S		-	-	-	-
2143		P	SG		(1,500,000)	(627,647)	(1,500,000)	(627,647)
2144				B15	<b>(1,500,000)</b>	<b>(627,647)</b>	<b>(1,500,000)</b>	<b>(627,647)</b>
2145								
2146	22842	Prv-Trojan	P	TROJD	-	-	-	-
2147	230	ARO	P	TROJP	(1,701,634)	(710,430)	(1,701,634)	(710,430)
2148	254105	ARO	P	TROJP	(3,560,838)	(1,486,644)	(3,560,838)	(1,486,644)
2149	254		P	S	(9,959,144)	(24,617)	(9,959,144)	(24,617)
2150				B15	<b>(15,221,617)</b>	<b>(2,221,690)</b>	<b>(15,221,617)</b>	<b>(2,221,690)</b>
2151								
2152	252	Customer Advances for Construction						
2153		DPW	S		(12,004,423)	(3,439,317)	(6,840,258)	(2,709,016)
2154		DPW	SE		-	-	-	-
2155		T	SG		(7,715,387)	(3,228,360)	(12,879,552)	(5,389,209)
2156		DPW	SO		-	-	-	-
2157		CUST	CN		-	-	-	-
2158		<b>Total Customer Advances for Construction</b>		B19	<b>(19,719,810)</b>	<b>(6,667,677)</b>	<b>(19,719,810)</b>	<b>(8,098,225)</b>
2159								
2160	25398	SO2 Emissions						
2161		P	SE		-	-	(6,307,766)	(2,600,623)
2162				B19	<b>-</b>	<b>-</b>	<b>(6,307,766)</b>	<b>(2,600,623)</b>
2163								
2164	25399	Other Deferred Credits						
2165		P	S		(3,718,080)	(759,683)	(3,718,080)	(759,683)
2166		LABOR	SO		-	-	(1,944,118)	(814,273)
2167		P	SG		(7,824,040)	(3,273,824)	(7,824,040)	(3,273,824)
2168		P	SE		(796,090)	(328,219)	(796,090)	(328,219)
2169				B19	<b>(12,338,210)</b>	<b>(4,361,726)</b>	<b>(14,282,329)</b>	<b>(5,175,999)</b>



ROLLED-IN									
Beginning/Ending						UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC	ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
	2231								
	2232								
	2233	108SP	Steam Prod Plant Accumulated Depr						
	2234		P S			-	-	-	-
	2235		P SG			(816,308,654)	(341,569,159)	(816,308,654)	(341,569,159)
	2236		P SG			(933,947,387)	(390,792,897)	(933,947,387)	(390,792,897)
	2237		P SG			(576,088,341)	(241,053,441)	(582,145,430)	(243,587,917)
	2238		Wind P SG			-	-	-	-
	2239		P SG			(161,783,578)	(67,695,326)	(161,783,578)	(67,695,326)
	2240				B17	(2,488,127,960)	(1,041,110,824)	(2,494,185,049)	(1,043,645,300)
	2241								
	2242	108NP	Nuclear Prod Plant Accumulated Depr						
	2243		P SG			-	-	-	-
	2244		P SG			-	-	-	-
	2245		P SG			-	-	-	-
	2246				B17	-	-	-	-
	2247								
	2248								
	2249	108HP	Hydraulic Prod Plant Accum Depr						
	2250		P S			-	-	-	-
	2251		P SG			(151,814,782)	(63,524,069)	(151,814,782)	(63,524,069)
	2252		P SG			(29,098,134)	(12,175,573)	(29,098,134)	(12,175,573)
	2253		P SG			(62,099,988)	(25,984,584)	(63,862,852)	(26,722,221)
	2254		P SG			(14,221,899)	(5,950,889)	(14,221,899)	(5,950,889)
	2255				B17	(257,234,804)	(107,635,115)	(258,997,667)	(108,372,752)
	2256								
	2257	108OP	Other Production Plant - Accum Depr						
	2258		P S			-	-	-	-
	2259		P SG			(1,423,589)	(595,674)	(1,423,589)	(595,674)
	2260		Wind P SG			(150,927,601)	(63,152,845)	(150,927,601)	(63,152,845)
	2261		P SG			(164,117,132)	(68,671,759)	(168,004,689)	(70,298,434)
	2262		P SG			(20,022,299)	(8,377,958)	(20,022,299)	(8,377,958)
	2263				B17	(336,490,621)	(140,798,236)	(340,378,178)	(142,424,912)
	2264								
	2265	108EP	Experimental Plant - Accum Depr						
	2266		P SG			-	-	-	-
	2267		P SG			-	-	-	-
	2268					-	-	-	-
	2269					-	-	-	-
	2270				B17	(3,081,853,385)	(1,289,544,175)	(3,093,560,894)	(1,294,442,964)
	2271								
	2272								
	2273		S			-	-	-	-
	2274		DGP			-	-	-	-
	2275		DGU			-	-	-	-
	2276		SG			(3,081,853,385)	(1,289,544,175)	(3,093,560,894)	(1,294,442,964)
	2277		SSGCH			-	-	-	-
	2278		SSGCT			-	-	-	-
	2279					(3,081,853,385)	(1,289,544,175)	(3,093,560,894)	(1,294,442,964)
	2280								
	2281								
	2282	108TP	Transmission Plant Accumulated Depr						
	2283		T SG			(384,456,032)	(160,868,469)	(384,456,032)	(160,868,469)
	2284		T SG			(392,978,825)	(164,434,673)	(392,978,825)	(164,434,673)
	2285		T SG			(380,392,147)	(159,168,012)	(387,095,625)	(161,972,958)
	2286				B17	(1,157,827,004)	(484,471,155)	(1,164,530,481)	(487,276,100)

ROLLED-IN									
Beginning/Ending									
FERC	DESCRIP	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS		
ACCT		FUNC			TOTAL	UTAH	TOTAL	UTAH	
2287	108360	Land and Land Rights							
2288		DPW	S		(6,625,879)	(2,101,067)	(6,625,879)	(2,101,067)	
2289				B17	(6,625,879)	(2,101,067)	(6,625,879)	(2,101,067)	
2290									
2291	108361	Structures and Improvements							
2292		DPW	S		(13,991,047)	(6,879,532)	(13,991,047)	(6,879,532)	
2293				B17	(13,991,047)	(6,879,532)	(13,991,047)	(6,879,532)	
2294									
2295	108362	Station Equipment							
2296		DPW	S		(211,624,103)	(86,588,552)	(211,624,103)	(86,588,552)	
2297				B17	(211,624,103)	(86,588,552)	(211,624,103)	(86,588,552)	
2298									
2299	108363	Storage Battery Equipment							
2300		DPW	S		(387,632)	(387,632)	(387,632)	(387,632)	
2301				B17	(387,632)	(387,632)	(387,632)	(387,632)	
2302									
2303	108364	Poles, Towers & Fixtures							
2304		DPW	S		(486,053,917)	(139,135,717)	(486,582,611)	(139,388,421)	
2305				B17	(486,053,917)	(139,135,717)	(486,582,611)	(139,388,421)	
2306									
2307	108365	Overhead Conductors							
2308		DPW	S		(264,541,795)	(53,951,867)	(264,541,795)	(53,951,867)	
2309				B17	(264,541,795)	(53,951,867)	(264,541,795)	(53,951,867)	
2310									
2311	108366	Underground Conduit							
2312		DPW	S		(123,030,490)	(59,296,973)	(123,030,490)	(59,296,973)	
2313				B17	(123,030,490)	(59,296,973)	(123,030,490)	(59,296,973)	
2314									
2315	108367	Underground Conductors							
2316		DPW	S		(284,559,792)	(167,343,974)	(284,559,792)	(167,343,974)	
2317				B17	(284,559,792)	(167,343,974)	(284,559,792)	(167,343,974)	
2318									
2319	108368	Line Transformers							
2320		DPW	S		(368,050,068)	(89,844,415)	(368,050,068)	(89,844,415)	
2321				B17	(368,050,068)	(89,844,415)	(368,050,068)	(89,844,415)	
2322									
2323	108369	Services							
2324		DPW	S		(168,181,742)	(54,693,382)	(168,181,742)	(54,693,382)	
2325				B17	(168,181,742)	(54,693,382)	(168,181,742)	(54,693,382)	
2326									
2327	108370	Meters							
2328		DPW	S		(78,817,814)	(26,040,858)	(77,728,279)	(24,951,323)	
2329				B17	(78,817,814)	(26,040,858)	(77,728,279)	(24,951,323)	
2330									
2331									
2332									
2333	108371	Installations on Customers' Premises							
2334		DPW	S		(7,874,291)	(3,676,604)	(7,874,291)	(3,676,604)	
2335				B17	(7,874,291)	(3,676,604)	(7,874,291)	(3,676,604)	
2336									
2337	108372	Leased Property							
2338		DPW	S		-	-	-	-	
2339				B17	-	-	-	-	
2340									
2341	108373	Street Lights							
2342		DPW	S		(28,049,150)	(13,312,830)	(28,049,150)	(13,312,830)	
2343				B17	(28,049,150)	(13,312,830)	(28,049,150)	(13,312,830)	
2344									
2345	108D00	Unclassified Dist Plant - Acct 300							
2346		DPW	S		-	-	-	-	
2347				B17	-	-	-	-	
2348									
2349	108DS	Unclassified Dist Sub Plant - Acct 300							
2350		DPW	S		-	-	-	-	
2351				B17	-	-	-	-	
2352									
2353	108DP	Unclassified Dist Sub Plant - Acct 300							
2354		DPW	S		4,026,938	3,523,414	4,026,938	3,523,414	
2355				B17	4,026,938	3,523,414	4,026,938	3,523,414	
2356									
2357									
2358		<b>Total Distribution Plant Accum Depreciation</b>		B17	<b>(2,037,760,781)</b>	<b>(699,729,989)</b>	<b>(2,037,199,940)</b>	<b>(698,893,158)</b>	
2359									
2360		Summary of Distribution Plant Depr by Factor							
2361		S			(2,037,760,781)	(699,729,989)	(2,037,199,940)	(698,893,158)	
2362									
2363		<b>Total Distribution Depreciation by Factor</b>		B17	<b>(2,037,760,781)</b>	<b>(699,729,989)</b>	<b>(2,037,199,940)</b>	<b>(698,893,158)</b>	



ROLLED-IN						UNADJUSTED RESULTS		NORMALIZED RESULTS	
Beginning/Ending									
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
ACCT		FUNC							
2435									
2436	111HP	Accum Prov for Amort-Hydro							
2437		P	SG		-	-	-	-	
2438		P	SG		-	-	-	-	
2439		P	SG		(74,378)	(31,122)	(74,378)	(31,122)	
2440		P	SG		(413,844)	(173,165)	(413,844)	(173,165)	
2441				B18	(488,221)	(204,287)	(488,221)	(204,287)	
2442									
2443									
2444	111IP	Accum Prov for Amort-Intangible Plant							
2445		I-SITUS	S		(956,429)	(22,619)	(956,429)	(22,619)	
2446		P	SG		-	-	-	-	
2447		P	SG		(341,017)	(142,692)	(341,017)	(142,692)	
2448		P	SE		(1,155,538)	(476,416)	(1,155,538)	(476,416)	
2449		I-SG	SG		(44,997,810)	(18,828,496)	(49,405,282)	(20,672,720)	
2450		I-SG	SG		(12,762,121)	(5,340,072)	(12,762,121)	(5,340,072)	
2451		I-SG	SG		(3,266,448)	(1,366,784)	(3,266,448)	(1,366,784)	
2452		CUST	CN		(92,246,634)	(44,527,080)	(92,246,634)	(44,527,080)	
2453		P	SG		-	-	-	-	
2454		P	SG		(94,954)	(39,732)	(94,954)	(39,732)	
2455		PTD	SO		(256,291,671)	(107,345,014)	(256,291,671)	(107,345,014)	
2456				B18	(412,112,622)	(178,088,906)	(416,520,094)	(179,933,130)	
2457	111IP	Less Non-Utility Plant							
2458		NUTIL	OTH		-	-	-	-	
2459					(412,112,622)	(178,088,906)	(416,520,094)	(179,933,130)	
2460									
2461	111390	Accum Amtr - Capital Lease							
2462		G-SITUS	S		(5,441,372)	(3,216,801)	(5,441,372)	(3,216,801)	
2463		P	SG		(1,545,941)	(646,870)	(1,545,941)	(646,870)	
2464		PTD	SO		1,600,562	670,378	1,600,562	670,378	
2465					(5,386,752)	(3,193,293)	(5,386,752)	(3,193,293)	
2466									
2467		Remove Capital Lease Amtr			5,386,752	3,193,293	5,386,752	3,193,293	
2468									
2469		<b>Total Accum Provision for Amortization</b>		<b>B18</b>	<b>(441,601,897)</b>	<b>(183,885,514)</b>	<b>(446,009,369)</b>	<b>(185,729,739)</b>	
2470									
2471									
2472									
2473									
2474		Summary of Amortization by Factor							
2475		S			(22,468,801)	(3,250,807)	(22,468,801)	(3,250,807)	
2476		DGP			-	-	-	-	
2477		DGU			-	-	-	-	
2478		SE			(1,155,538)	(476,416)	(1,155,538)	(476,416)	
2479		SO			(265,032,240)	(111,005,908)	(265,032,240)	(111,005,908)	
2480		CN			(94,835,558)	(45,776,744)	(94,835,558)	(45,776,744)	
2481		SSGCT			-	-	-	-	
2482		SSGCH			-	-	-	-	
2483		SG			(63,496,512)	(26,568,933)	(67,903,984)	(28,413,158)	
2484		Less Capital Lease			5,386,752	3,193,293	5,386,752	3,193,293	
2485		<b>Total Provision For Amortization by Factor</b>			<b>(441,601,897)</b>	<b>(183,885,514)</b>	<b>(446,009,369)</b>	<b>(185,729,739)</b>	



Utah Results of Operations  
December 2010  
Beginning / Ending Average Factors

UTAH RESULTS OF OPERATIONS  
HISTORICAL December 2010

REVISSED PROTOCOL  
FACTORS

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
Situs									Situs
System Generation	1.6907%	26.2026%	8.0194%	41.8431%	5.7570%	16.1009%	0.3862%		Pg 10.18
System Generation (Pac. Power Costs on SG)	1.6907%	26.2026%	8.0194%	41.8431%	5.7570%	16.1009%	0.3862%		Pg 10.18
System Generation (R.M.P. Costs on SG)	1.6907%	26.2026%	8.0194%	41.8431%	5.7570%	16.1009%	0.3862%		Pg 10.18
Divisional Generation - Pac. Power	3.4420%	53.3433%	16.3259%	0.0000%	0.0000%	26.8888%	0.0000%		Pg 10.18
Divisional Generation - R.M.P.	0.0000%	0.0000%	0.0000%	82.2400%	11.3151%	5.6858%	0.7591%		Pg 10.18
System Capacity	1.7077%	26.5773%	8.1207%	42.0479%	5.5624%	15.5874%	0.3967%		Pg 10.18
System Energy	1.6399%	25.0785%	7.7155%	41.2289%	6.3410%	17.6413%	0.3549%		Pg 10.18
System Energy (Pac. Power Costs on SE)	1.6399%	25.0785%	7.7155%	41.2289%	6.3410%	17.6413%	0.3549%		Pg 10.18
System Energy (R.M.P. Costs on SE)	1.6399%	25.0785%	7.7155%	41.2289%	6.3410%	17.6413%	0.3549%		Pg 10.18
Divisional Energy - Pac. Power	3.3617%	51.4105%	15.8167%	0.0000%	0.0000%	29.4110%	0.0000%		Pg 10.18
Divisional Energy - R.M.P.	0.0000%	0.0000%	0.0000%	80.4951%	12.3802%	6.4319%	0.6928%		Pg 10.18
System Overhead	2.3420%	27.7043%	7.8393%	41.8611%	5.5693%	14.4152%	0.2688%		Pg 10.8
System Overhead (Pac. Power Costs on SO)	2.3420%	27.7043%	7.8393%	41.8611%	5.5693%	14.4152%	0.2688%		Pg 10.8
System Overhead (R.M.P. Costs on SO)	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Divisional Overhead - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Divisional Overhead - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Gross Plant-System	2.3420%	27.7043%	7.8393%	41.8611%	5.5693%	14.4152%	0.2688%		Pg 10.7
System Generation (Wind Plant on SG)	1.6907%	26.2026%	8.0194%	41.8431%	5.7570%	16.1009%	0.3862%		Not Used
System Net Other Production Plant (Wind Plant on SNPPO)	1.6907%	26.2026%	8.0194%	41.8431%	5.7570%	16.1009%	0.3862%		Not Used
System Net Plant	2.1892%	26.8515%	7.6643%	43.1032%	5.4990%	14.4168%	0.2761%		Pg 10.7
SNP									
Seasonal System Capacity Combustion Turbine	1.7052%	25.7443%	7.9976%	40.6115%	5.8524%	17.8107%	0.3428%		Pg 10.21
Seasonal System Energy Combustion Turbine	1.6402%	25.0705%	7.7146%	41.2315%	6.3499%	17.6382%	0.3552%		Pg 10.19
Seasonal System Capacity Cholla	1.7177%	27.1896%	8.4244%	41.0832%	5.4219%	15.7920%	0.3712%		Pg 10.21
Seasonal System Energy Cholla	1.6408%	25.7443%	7.9976%	40.6115%	5.8524%	17.8107%	0.3428%		Pg 10.21
Seasonal System Generation Cholla	1.6985%	26.8283%	8.3177%	40.9653%	5.5295%	16.2367%	0.3641%		Pg 10.21
Seasonal System Capacity Purchases	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Pg 10.22
Seasonal System Energy Purchases	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Pg 10.22
Seasonal System Generation Contracts	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Pg 10.21
Seasonal System Generation Combustion Turbine	1.6990%	26.1747%	8.0140%	41.8778%	5.7610%	16.0966%	0.3869%		Pg 10.22
Mid-Columbia	0.9064%	54.0619%	10.6750%	22.4318%	3.0863%	8.6316%	0.2071%		Pg 10.20
Division Net Plant Distribution	3.5411%	28.0780%	6.6025%	47.3737%	4.6251%	9.7796%	0.0000%		Pg 10.6
Divisional Generation - Huntington	0.0000%	0.0000%	0.0000%	82.2400%	11.3151%	5.6858%	0.7591%		Pg 10.18
Divisional Energy - Huntington	0.0000%	0.0000%	0.0000%	80.4951%	12.3802%	6.4319%	0.6928%		Pg 10.18
Division Net Plant General-Mine - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Division Net Plant General-Mine - R.M.P.	1.6399%	25.0785%	7.7155%	41.2289%	6.3410%	17.6413%	0.3549%		Pg 10.6
Division Net Plant Intangible - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Division Net Plant Intangible - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Division Net Plant Steam - Pac. Power	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%		Not Used
Division Net Plant Hydro - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Division Net Plant Hydro - R.M.P.	1.6907%	26.2026%	8.0194%	41.8431%	5.7570%	16.1009%	0.3862%		Pg 10.4
System Net Hydro Plant-Pac. Power	1.6907%	26.2026%	8.0194%	41.8431%	5.7570%	16.1009%	0.3862%		Pg 10.4
System Net Hydro Plant-R.M.P.	2.5246%	30.7702%	7.0289%	48.2696%	3.8648%	7.5419%	0.0000%		Pg 10.10
Customer - System	0.0000%	69.1962%	15.8067%	0.0000%	0.0000%	14.9972%	0.0000%		Pg 10.10
Customer - Pac. Power	0.0000%	0.0000%	0.0000%	91.0621%	7.2911%	1.6468%	0.0000%		Pg 10.10
Customer - R.M.P.	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Pg 10.10
Washington Business Tax	0.0000%	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%		Not Used
Operating Revenue - Wyoming	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Excise Tax - superfund	1.3490%	27.3503%	-0.2560%	39.5094%	4.9103%	14.1864%	0.5305%	3.1512%	Pg 10.12
Interest	2.1892%	26.8515%	7.6643%	43.1032%	5.4990%	14.4168%	0.2761%		Pg 10.8
CIAC	3.5411%	28.0780%	6.6025%	47.3737%	4.6251%	9.7796%	0.0000%		Pg 10.11

UTAH RESULTS OF OPERATIONS  
 HISTORICAL December 2010

BEGINNING/ENDING AVERAGE FACTORS  
 REVISSED PROTOCOL  
 FACTOR

DESCRIPTION	Idaho State Income Tax	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%		0.0000% Pg 10.11
Bad Debt Expense	4.5163%	38.0592%	12.4518%	5.4155%	7.3278%	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% Pg 10.10
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	3.2870%	70.9760%	14.1800%	10.9460%	11.6100%	1.9200%	0.6110%	0.0000%		Fixed
Accumulated Investment Tax Credit 1985	5.4200%	67.6900%	13.3600%	15.5000%	16.7100%	1.9700%	2.8600%	0.0000%		Fixed
Accumulated Investment Tax Credit 1986	4.7890%	64.6980%	13.1260%	15.5000%	16.7100%	1.9700%	2.8172%	0.0000%		Fixed
Accumulated Investment Tax Credit 1988	4.2700%	61.2000%	14.9600%	15.2688%	20.6776%	17.3435%	0.3860%	0.0000%		Fixed
Accumulated Investment Tax Credit 1989	4.8806%	56.3558%	15.2688%	13.9815%	17.3435%	100.0000%	0.0000%	0.0000%		Situs
Accumulated Investment Tax Credit 1990	1.5047%	15.9356%	3.9132%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
Other Electric	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		100.0000%
Non-Utility	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		100.0000%
System Net Steam Plant	1.6916%	26.2749%	8.0194%	8.0194%	41.8431%	5.7570%	16.1009%	0.3862%		Pg 10.4
System Net Transmission Plant	1.6907%	26.2026%	8.0194%	8.0194%	41.8431%	5.7570%	16.1009%	0.3862%		Pg 10.5
System Net Production Plant	1.6911%	26.2378%	8.0363%	8.0363%	41.7938%	5.7442%	16.1119%	0.3862%		Pg 10.4
System Net Hydro Plant	1.6907%	26.2026%	8.0194%	8.0194%	41.8431%	5.7570%	16.1009%	0.3862%		Pg 10.4
System Net Nuclear Plant	1.6907%	26.2026%	8.0194%	8.0194%	41.8431%	5.7570%	16.1009%	0.3862%		Pg 10.4
System Net Other Production Plant	1.6907%	26.2026%	8.0194%	8.0194%	41.8431%	5.7570%	16.1009%	0.3862%		Pg 10.5
System Net General Plant	2.3107%	29.5403%	7.9691%	7.9691%	39.4202%	6.4153%	14.1916%	0.1529%		Pg 10.6
System Net Intangible Plant	1.9647%	27.0067%	7.8936%	7.8936%	42.3412%	5.6322%	14.8515%	0.3100%		Pg 10.7
Trojan Plant Allocator	1.6830%	26.0318%	7.8733%	7.8733%	41.7498%	5.8457%	16.3349%	0.3815%		Pg 10.12
Trojan Decommissioning Allocator	1.6816%	26.0017%	7.9651%	7.9651%	41.7334%	5.8614%	16.3762%	0.3806%		Pg 10.13
Income Before Taxes	1.3236%	27.2694%	-0.2401%	-0.2401%	39.4373%	4.9047%	14.2187%	0.5340%	3.2446%	9.3079% Pg 10.8
DIT Expense	1.9142%	27.3980%	3.2100%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	5.6810% Pg 10.9
Tax Depreciation	2.2833%	27.9486%	5.9953%	5.9953%	42.9019%	5.5448%	13.5622%	0.2756%	0.0000%	1.4882% Pg 10.10
DIT Expense	1.9855%	27.5462%	3.7250%	3.7250%	42.2138%	5.1015%	14.3145%	0.3019%	0.0000%	4.8119% Pg 10.13
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000% Not Used
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000% Not Used
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000% Not Used
SCHMAT Depreciation Expense	1.6314%	28.5812%	8.2739%	8.2739%	41.1705%	5.4901%	14.5929%	0.2600%	0.0000%	0.0000% Pg 10.13
SCHMDT Amortization Expense	2.4132%	27.8172%	7.2118%	7.2118%	41.4396%	5.3237%	15.4185%	0.0917%	0.0000%	0.0000% Pg 10.13
System Generation Cholia Transaction	1.6973%	26.3042%	8.0505%	8.0505%	42.0054%	5.7793%	16.1633%			Pg 10.18

BEGINNING/ENDING AVERAGE FACTORS  
 CALCULATION OF INTERNAL FACTORS  
 HISTORICAL December 2010

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	5,066,679,210	85,663,620	1,327,601,726	406,316,271	2,120,057,590	281,690,184	615,779,200	19,566,620
SSGCH	519,874,135	8,829,827	136,473,393	43,241,429	212,967,782	28,746,428	84,722,380	1,892,918
	5,586,553,345	94,493,447	1,467,075,118	448,559,699	2,333,025,372	320,436,612	900,501,559	21,461,537

UTAH RESULTS OF OPERATIONS  
 HISTORICAL December 2010

BEGINNING/ENDING AVERAGE FACTORS  
 REVISSED PROTOCOL  
 FACTOR

OTHER NON-UTILITY Page Ref.

LESS ACCUMULATED DEPRECIATION

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL
DGP	(816,308,654)	(213,894,099)	(65,463,217)	(341,569,159)	(46,965,125)	(131,432,756)	(3,152,762)
DGU	(933,947,387)	(244,718,605)	(74,897,161)	(390,792,897)	(53,767,621)	(150,373,612)	(3,607,108)
SG	(576,088,341)	(150,950,128)	(46,198,942)	(241,063,441)	(33,165,572)	(62,755,208)	(2,224,679)
SSGCH	(161,763,578)	(43,403,784)	(13,465,628)	(66,275,060)	(8,945,819)	(26,365,394)	(988,071)
	(2,488,127,960)	(652,966,515)	(200,015,948)	(1,039,690,556)	(142,874,137)	(400,926,672)	(9,573,921)

TOTAL NET STEAM PLANT

SNPPS

SYSTEM NET PLANT PRODUCTION STEAM

	3,098,425,385	614,108,604	249,543,751	1,293,394,814	177,562,476	499,574,588	11,887,617
	100.00000%	1.6916%	8.0539%	41.7417%	5.7307%	16.1235%	0.3837%

NUCLEAR:  
 NUCLEAR PRODUCTION PLANT

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0

LESS ACCUMULATED DEPRECIATION

TOTAL NUCLEAR PLANT

SNPPN

SYSTEM NET PLANT PRODUCTION NUCLEAR

	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
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HYDRO:  
 HYDRO PRODUCTION PLANT

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SG	642,390,307	168,322,967	51,515,975	268,795,265	36,982,595	103,430,399	2,481,051
	642,390,307	168,322,967	51,515,975	268,795,265	36,982,595	103,430,399	2,481,051

LESS ACCUMULATED DEPRECIATION (incl hydro amortization)

	(151,814,782)	(39,779,421)	(12,174,665)	(63,524,089)	(8,740,021)	(24,443,494)	(586,342)
	(29,098,134)	(7,624,468)	(2,333,502)	(12,175,573)	(1,675,188)	(4,685,051)	(112,363)
	(76,810,108)	(20,126,246)	(6,159,725)	(32,139,760)	(4,421,960)	(12,367,092)	(296,657)
	(257,723,025)	(67,530,135)	(20,667,891)	(107,839,402)	(14,837,169)	(41,495,637)	(995,363)

TOTAL NET HYDRO PRODUCTION PLANT

SNPPH

SYSTEM NET PLANT PRODUCTION HYDRO

	384,667,282	100,792,832	30,848,084	180,956,863	22,146,406	81,934,761	1,485,669
	100.00000%	26.2026%	8.0164%	41.9431%	5.7570%	16.1009%	0.3862%

OTHER:  
 OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SG	3,100,480,594	812,406,552	248,640,552	1,297,338,384	178,495,563	499,204,207	11,974,732
SSGCT	78,016,151	20,420,508	6,252,198	32,671,451	4,494,525	12,557,977	301,833
	3,178,496,745	832,827,060	254,892,749	1,330,009,635	182,990,087	511,762,184	12,276,565

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LESS ACCUMULATED DEPRECIATION

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
DGP	(150,927,601)	(39,546,057)	(12,103,518)	(63,152,845)	(6,688,946)	(24,300,650)	(582,915)		
DCU	(1,423,589)	(373,017)	(114,164)	(595,674)	(81,956)	(239,210)	(5,498)		
SG	(184,117,132)	(43,002,957)	(13,161,242)	(68,671,759)	(9,448,271)	(26,424,279)	(633,856)		
SSGCT	(20,022,299)	(5,240,781)	(1,604,583)	(8,384,899)	(1,153,488)	(3,222,917)	(77,463)		
	(336,489,621)	(88,163,712)	(26,963,506)	(140,806,177)	(19,372,061)	(54,177,055)	(1,299,733)		
TOTAL NET OTHER PRODUCTION PLANT	2,842,006,124	744,663,349	227,909,244	1,189,204,658	163,617,426	457,585,129	10,976,832		
SNPPO	100.0000%	26.2020%	8.0193%	41.6438%	5.7571%	16.1008%	0.3862%		

SYSTEM NET PLANT PRODUCTION OTHER

PRODUCTION:  
 TOTAL PRODUCTION PLANT

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0
DCU	0	0	0	0	0	0	0
SG	8,809,550,111	148,945,280	2,308,331,245	3,686,192,238	507,188,342	1,418,413,805	34,024,403
SSGCH	518,874,135	8,829,827	139,473,393	212,987,782	28,746,428	84,722,360	1,882,918
SSGCT	78,016,151	1,317,658	20,420,508	32,671,451	4,484,525	12,557,977	301,833
	9,407,440,397	159,092,766	2,468,225,146	3,931,831,471	540,409,295	1,515,694,142	36,219,154

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0
DCU	0	0	0	0	0	0	0
SG-P	(49,040,087)	(760,015,797)	(232,606,134)	(1,213,675,177)	(166,984,679)	(467,011,354)	(11,202,501)
SSGCH	(161,785,578)	(43,403,784)	(13,456,628)	(68,275,080)	(8,945,819)	(26,565,394)	(589,071)
SSGCT	(20,022,299)	(5,240,781)	(1,604,583)	(8,384,899)	(1,153,488)	(3,222,917)	(77,463)
	(3,082,341,607)	(808,660,361)	(247,667,345)	(1,288,335,137)	(177,083,986)	(486,599,665)	(11,869,036)
TOTAL NET PRODUCTION PLANT	6,325,098,790	1,659,564,784	508,301,079	2,643,496,334	363,325,308	1,019,094,477	24,350,118
SNPFP	100.0000%	26.2376%	8.0363%	41.7938%	5.7442%	16.1119%	0.3850%

TRANSMISSION:  
 TRANSMISSION PLANT

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0
DCU	0	0	0	0	0	0	0
SG	3,841,014,077	64,940,991	1,006,445,584	1,607,200,833	221,128,289	618,436,506	14,834,824
	3,841,014,077	64,940,991	1,006,445,584	1,607,200,833	221,128,289	618,436,506	14,834,824
DGP	(384,456,032)	(100,737,479)	(30,831,143)	(160,868,469)	(22,133,245)	(61,900,748)	(1,484,853)
DCU	(392,978,825)	(6,644,192)	(102,870,672)	(184,434,673)	(22,623,904)	(63,272,992)	(1,517,770)
SG	(380,392,147)	(6,431,386)	(99,672,636)	(159,166,012)	(21,899,286)	(61,246,428)	(1,469,157)
	(1,157,827,004)	(19,575,672)	(303,380,787)	(484,471,155)	(66,656,435)	(186,420,167)	(4,471,786)
TOTAL NET TRANSMISSION PLANT	2,683,187,073	45,365,319	703,064,797	1,122,729,678	154,471,854	432,016,339	10,363,054
SNPT	100.0000%	1.6907%	26.2026%	41.8431%	5.7570%	16.1009%	0.3862%

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0
DCU	0	0	0	0	0	0	0
SG	3,841,014,077	64,940,991	1,006,445,584	1,607,200,833	221,128,289	618,436,506	14,834,824
	3,841,014,077	64,940,991	1,006,445,584	1,607,200,833	221,128,289	618,436,506	14,834,824
DGP	(384,456,032)	(100,737,479)	(30,831,143)	(160,868,469)	(22,133,245)	(61,900,748)	(1,484,853)
DCU	(392,978,825)	(6,644,192)	(102,870,672)	(184,434,673)	(22,623,904)	(63,272,992)	(1,517,770)
SG	(380,392,147)	(6,431,386)	(99,672,636)	(159,166,012)	(21,899,286)	(61,246,428)	(1,469,157)
	(1,157,827,004)	(19,575,672)	(303,380,787)	(484,471,155)	(66,656,435)	(186,420,167)	(4,471,786)
TOTAL NET TRANSMISSION PLANT	2,683,187,073	45,365,319	703,064,797	1,122,729,678	154,471,854	432,016,339	10,363,054
SNPT	100.0000%	1.6907%	26.2026%	41.8431%	5.7570%	16.1009%	0.3862%

DISTRIBUTION:  
 DISTRIBUTION PLANT - PACIFIC POWER

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0
DCU	0	0	0	0	0	0	0
SG	2,752,217,871	215,696,032	1,684,082,771	393,772,696	0	458,666,372	0
	(1,188,160,688)	(96,422,003)	(738,350,006)	(171,383,686)	0	(182,004,991)	0
	1,564,057,182	119,274,029	945,732,765	222,388,008	0	276,661,361	0

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0
DCU	0	0	0	0	0	0	0
SG	2,752,217,871	215,696,032	1,684,082,771	393,772,696	0	458,666,372	0
	(1,188,160,688)	(96,422,003)	(738,350,006)	(171,383,686)	0	(182,004,991)	0
	1,564,057,182	119,274,029	945,732,765	222,388,008	0	276,661,361	0

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100.0000% 7.6259% 60.4666% 14.2187% 0.0000% 0.0000% 17.6887% 0.0000%

2,653,782,009 0 0 0 2,295,385,755 268,732,541 88,860,713 0

(849,800,092) 0 0 0 (699,729,989) (113,948,331) (35,921,772) 0

1,804,181,917 0 0 0 1,595,658,766 155,784,210 52,738,941 0

100.0000% 0.0000% 0.0000% 0.0000% 88.4422% 8.6548% 2.9231% 0.0000%

3,368,239,099 119,274,020 945,732,765 222,389,008 1,595,658,766 155,784,210 329,400,322 0

100.0000% 3.5411% 28.0760% 6.0025% 47.3737% 4.6251% 9.7796% 0.0000%

483,154,700 13,012,588 156,771,865 42,481,582 177,791,834 32,535,108 70,561,783 0

0 0 0 0 0 0 0 0

704,024 11,545 176,559 54,319 290,282 44,642 124,169 2,498

209,997,118 3,550,474 55,024,706 16,840,550 87,869,385 12,089,595 33,811,353 811,055

248,649,385 5,823,409 66,886,574 19,492,352 104,087,313 13,848,126 35,843,208 668,404

24,992,222 630,905 7,690,148 1,756,680 12,063,845 965,909 1,884,876 0

0 0 0 0 0 0 0 0

204,151 3,448 53,436 16,361 85,484 11,761 32,861 790

4,211,284 71,527 1,129,819 350,282 1,725,167 232,863 686,302 15,334

(48,600,002) (583,202) (13,832,465) (2,352,208) (24,108,705) (1,681,224) (5,942,654) (69,514)

853,312,853 22,520,754 275,900,640 76,639,819 359,804,394 58,046,781 137,001,888 1,388,566

LESS ACCUMULATED DEPRECIATION

S

DGP

DGU

SE

SG

SO

CN

SSGCT

SSGCH

Remove Capital Lease

Remove Capital Lease

Remove Capital Lease

Remove Capital Lease

Remove Capital Lease

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Remove Capital Lease

(188,103,439) (5,185,490) (53,358,974) (17,819,924) (53,779,439) (10,319,235) (27,640,378) 0

(4,766,652) (80,591) (1,248,987) (382,258) (1,994,517) (274,418) (767,472) (18,410)

(6,416,524) (142,394) (2,205,672) (675,117) (3,522,574) (484,657) (1,395,455) (32,514)

(337,335) (5,332) (84,599) (26,027) (139,080) (21,391) (59,510) (1,197)

(47,890,202) (606,141) (12,493,453) (3,823,676) (19,950,893) (2,744,963) (7,676,925) (184,151)

(82,584,178) (1,934,136) (22,876,369) (6,474,015) (34,570,627) (4,509,392) (11,904,642) (221,898)

(9,562,090) (241,914) (2,948,424) (673,516) (4,625,237) (370,332) (722,667) 0

(96,804) (9,633) (2,949) (15,413) (2,120) (6,924) (142) (6,924)

(2,111,796) (35,868) (566,559) (175,652) (865,103) (344,153) (7,889) (7,889)

(323,821,020) (8,432,626) (95,785,870) (30,053,135) (119,462,881) (18,933,280) (50,477,127) (486,102)

609,891,933 14,088,128 180,104,770 48,586,784 240,341,513 38,113,501 86,524,772 932,465

100.0000% 2.3107% 29.5403% 7.9691% 39.4202% 6.4153% 14.1916% 0.1529%

276,086,516 4,527,489 68,238,339 21,301,490 113,827,464 17,506,711 48,705,290 979,735

(152,691,493) (2,967,946) (40,800,575) (12,552,482) (67,075,931) (10,316,306) (28,700,917) (577,335)

113,395,023 1,859,543 28,437,763 8,746,007 46,751,533 7,190,405 20,004,372 402,398

100.0000% 1.6399% 25.0785% 7.7155% 41.2289% 6.3410% 17.6413% 0.3549%

609,891,933 14,088,128 180,104,770 48,586,784 240,341,513 38,113,501 86,524,772 932,465

100.0000% 2.3107% 29.5403% 7.9691% 39.4202% 6.4153% 14.1916% 0.1529%

276,086,516 4,527,489 68,238,339 21,301,490 113,827,464 17,506,711 48,705,290 979,735

(152,691,493) (2,967,946) (40,800,575) (12,552,482) (67,075,931) (10,316,306) (28,700,917) (577,335)

113,395,023 1,859,543 28,437,763 8,746,007 46,751,533 7,190,405 20,004,372 402,398

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INTANGIBLE: INTANGIBLE PLANT	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	FERC
S	7,780,013	111,557	1,716,477	593,305	2,827,096	1,421,726	1,108,852	0	0
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SE	3,447,308	56,532	664,533	265,977	1,421,287	218,595	608,150	0	0
CN	119,658,870	3,020,981	36,819,224	8,410,712	57,758,857	4,624,623	9,024,494	0	12,233
SG	259,026,534	4,370,427	67,871,689	20,772,425	108,384,831	14,912,232	41,705,514	0	1,000,417
SO	387,015,968	8,595,574	101,679,216	28,771,457	153,636,953	20,440,363	52,905,945	0	986,590
SSGCT	0	0	0	0	0	0	0	0	0
SSGOH	0	0	0	0	0	0	0	0	0
	756,928,723	16,164,051	208,951,138	58,813,877	324,028,924	41,617,539	105,353,954	0	1,999,240

LESS ACCUMULATED AMORTIZATION

S	(956,429)	0	(44,185)	(1,687)	(22,619)	(746,432)	(141,506)	0	0
DGP	0	0	0	0	0	0	0	0	0
DGU	(341,017)	(5,766)	(89,355)	(27,348)	(142,892)	(16,832)	(54,907)	(1,317)	(1,317)
SE	(1,155,538)	(18,949)	(289,792)	(66,156)	(476,416)	(73,273)	(203,852)	(4,101)	(4,101)
CN	(92,246,634)	(2,328,900)	(26,384,435)	(6,483,931)	(44,527,080)	(3,565,184)	(6,957,104)	0	0
SG	(61,026,378)	(1,031,788)	(15,990,498)	(4,893,961)	(25,535,352)	(3,513,396)	(9,825,715)	(235,697)	(235,697)
SO	(256,291,071)	(6,002,393)	(71,003,815)	(20,091,454)	(107,286,456)	(14,273,790)	(36,944,855)	(888,948)	(888,948)
SSGCT	0	0	0	0	0	0	0	0	0
SSGOH	(94,954)	(1,613)	(25,475)	(7,898)	(38,898)	(5,250)	(15,474)	(346)	(346)
	(412,112,622)	(9,389,408)	(115,827,556)	(31,595,434)	(178,029,514)	(22,196,829)	(54,143,473)	(830,408)	(830,408)

TOTAL NET INTANGIBLE PLANT

	344,816,100	6,774,643	93,123,582	27,216,443	145,999,410	19,420,710	51,210,481	1,068,832	0
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SNPI

	100.0000%	1.9647%	27.0067%	7.8936%	42.3412%	5.6322%	14.8515%	0.3100%	0
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GROSS PLANT:

PRODUCTION PLANT	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
PRODUCTION PLANT	9,407,440,397	159,092,766	2,468,225,146	755,968,424	3,931,831,471	540,400,295	1,515,694,142	36,719,154
TRANSMISSION PLANT	3,841,014,077	64,940,991	1,006,445,584	308,027,040	1,607,200,533	221,128,289	618,436,506	14,834,834
DISTRIBUTION PLANT	5,405,999,880	215,696,032	1,684,082,771	393,772,696	2,295,388,755	269,732,541	547,327,085	0
GENERAL PLANT	1,209,399,469	27,046,243	345,138,979	99,841,408	473,631,858	75,553,492	185,707,188	2,378,301
INTANGIBLE PLANT	756,928,723	16,164,051	208,951,138	58,813,877	324,028,924	41,617,539	105,353,954	1,999,240

TOTAL GROSS PLANT

	20,620,782,546	482,942,084	5,712,843,616	1,616,523,444	8,632,081,841	1,148,441,156	2,972,518,875	55,431,529
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GPS

	100.0000%	2.3420%	27.7043%	7.8933%	41.8911%	5.5693%	14.4152%	0.2688%
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GROSS PLANT-SYSTEM FACTOR

	100.0000%	1.9647%	27.0067%	7.8936%	42.3412%	5.6322%	14.8515%	0.3100%
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ACCUMULATED DEPRECIATION AND AMORTIZATION

PRODUCTION PLANT	(3,082,341,607)	(62,126,076)	(808,680,361)	(247,687,345)	(1,288,335,137)	(177,093,986)	(496,599,665)	(11,869,036)
TRANSMISSION PLANT	(1,157,827,004)	(19,575,672)	(303,390,787)	(92,851,007)	(484,471,155)	(66,656,435)	(186,420,167)	(4,471,780)
DISTRIBUTION PLANT	(2,037,760,781)	(86,422,003)	(738,350,006)	(171,383,668)	(898,729,989)	(113,946,351)	(217,926,763)	0
GENERAL PLANT	(486,312,513)	(11,106,572)	(136,596,446)	(42,605,617)	(186,538,811)	(29,249,586)	(79,178,044)	(1,043,437)
INTANGIBLE PLANT	(412,112,622)	(6,385,408)	(115,827,556)	(31,595,434)	(178,029,514)	(22,196,829)	(54,143,473)	(930,408)
	(7,176,354,526)	(188,613,732)	(2,102,815,156)	(566,103,091)	(2,837,104,606)	(409,135,167)	(1,034,268,112)	(18,314,662)

NET PLANT

	13,444,428,019	294,328,351	3,610,028,460	1,030,420,354	5,794,977,235	739,305,989	1,938,250,763	37,116,867
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SNP

	100.0000%	2.1892%	26.8515%	7.6643%	43.1032%	5.4990%	14.4168%	0.2761%
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SYSTEM NET PLANT FACTOR (SNP)

UTAH RESULTS OF OPERATIONS  
 HISTORICAL December 2010  
 BEGINNING/AVERAGE FACTORS

REVISED PROTOCOL  
 FACTOR

NON-UTILITY RELATED INTEREST PERCENTAGE

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
INT	0.0000%								
INTEREST FACTOR SNP - NON-UTILITY	2.1892%	26.8515%	7.6643%	43.1032%	5.4900%	14.4168%	0.2761%		
TOTAL GROSS PLANT (LESS SO FACTOR)	468,523,100	5,542,277,827	1,568,259,635	8,374,357,675	1,114,152,668	2,883,769,723	53,776,535		
SO									
SYSTEM OVERHEAD FACTOR (SO)	2.3420%	27.7043%	7.8393%	41.8611%	5.5693%	14.4152%	0.2688%		

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
IBT										
INCOME BEFORE TAXES										
INCOME BEFORE STATE TAXES	(1,278,657,354)	(17,236,636)	(349,668,397)	3,240,634	(505,157,469)	(62,785,437)	(181,418,764)	(6,784,659)	(40,334,557)	(118,512,029)
Interest Synchronization	17,506,408	543,995	5,760,712	(212,333)	7,793,444	929,500	2,099,740	50,089	(584,466)	1,125,723
	(1,261,150,946)	(16,692,642)	(343,907,685)	3,028,300	(497,364,045)	(61,855,937)	(179,318,043)	(6,734,569)	(40,919,024)	(117,386,301)
INCOME BEFORE TAXES (FACTOR)	100.0000%	1.3236%	27.2694%	-0.2401%	39.4373%	4.9047%	14.2187%	0.5340%	3.2446%	9.3076%

See Calculation of EXCTAX

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
DITEXP:										
Pacific Power										
Production	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0	0
NUTIL										
Total Pacific Power	(2,237,372)	(310,620)	(3,336,323)	(666,903)	(112,575)	47	(1,178,268)	19	0	3,387,251

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Rocky Mountain Power										
Production	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power	(12,421,380)	(492)	281	(1,486)	(10,186,954)	(1,590,926)	(583,284)	(48,517)	0	0

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
PC (Post Merger)										
Production	0	0	0	0	0	0	0	0	0	0
Hydro - P	0	0	0	0	0	0	0	0	0	0
Hydro - U	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0

UTAH RESULTS OF OPERATIONS  
 HISTORICAL December 2010  
 BEGINNING/ENDING AVERAGE FACTORS

REVISED PROTOCOL  
 FACTOR

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
General	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0
Intangibles	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Total PC (Post Merger)

787,409,056 15,103,064 215,054,452 25,483,720 333,076,941 39,725,977 115,887,793 2,540,410 0 40,512,889

Total Deferred Taxes

772,750,304 14,791,952 211,718,410 24,805,331 322,777,412 38,135,096 114,126,241 2,401,912 0 43,899,950

Percentage of Total (DITEXP)

100.0000% 1.9142% 27.3060% 3.2100% 41.7699% 4.9355% 14.7688% 0.3225% 0.0000% 5.6810%

DITBAL:

DESCRIPTION	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Pacific Power	0	0	0	0	0	0	0	0	0	0
Production	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Total Pacific Power

114,259,485 6,228,380 64,959,163 16,156,469 3,049,853 155 24,750,727 (161) (885,091)

Rocky Mountain Power

Production	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Total Rocky Mountain Power

184,942,052 970 (65,806) 3,232 149,316,600 26,005,263 8,806,704 895,089 0

Pacificorp

Production	0	0	0	0	0	0	0	0	0	0
Hydro - P	0	0	0	0	0	0	0	0	0	0
Hydro - U	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0
Intangibles	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Total PC (Post Merger)

2,734,442,379 63,037,049 782,967,952 165,717,429 1,148,125,889 142,203,202 3,777,871,208 7,466,714 48,032,038

Total Deferred Taxes

3,033,643,926 69,266,399 847,861,329 181,877,130 1,301,492,342 168,208,620 4,114,228,639 8,361,622 45,147,845

UTAH RESULTS OF OPERATIONS  
 HISTORICAL December 2010  
 BEGINNING/ENDING AVERAGE FACTORS  
 DESCRIPTION

REVISED PROTOCOL  
 FACTOR

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
Percentage of Total (DITBAL)	2.2633%	27.9486%	5.9953%	42.9019%	5.5448%	13.5622%	0.2756%	0.0000%	1.4882%

OPRV-WY

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

OPRV-ID

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

BADDEBT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
Account 904 Balance	12,590,656	566,634	4,791,897	1,567,761	4,057,696	681,853	922,614	0	0	0
Bad Debt Expense Allocation Factor - BADDEBT		4.5163%	38.0592%	12.4518%	32.2294%	5.4155%	7.3278%	0.0000%	0.0000%	0.0000%

Customer Factors 1

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Total Electric Billings	1,673,340	47,295	576,430	131,675	904,254	72,402	141,285	0	0	0
CN		2.5246%	30.7702%	7.0286%	48.2696%	3.8648%	7.5419%	0.0000%	0.0000%	0.0000%
Customer System factor - CN										
Pacific Power Billings	833,037	0	576,430	131,675	0	0	124,931,8524	0	0	0
CNP		0.00%	69.20%	15.81%	0.00%	0.00%	15.00%	0.00%	0.00%	0.00%
Customer Service Pacific Power factor - CNP										

Rocky Mountain Power Billings

	963,008	0	0	0	904,254	72,402	163,621,65	0	0	0
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UTAH RESULTS OF OPERATIONS  
 HISTORICAL December 2010  
 BEGINNING/ENDING AVERAGE FACTORS  
 DESCRIPTION

REVISED PROTOCOL  
 FACTOR

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
Customer Service R.M.P. Factor - CNU	0.00%	0.00%	0.00%	91.06%	7.20%	1.65%	0.00%	0.00%	0.00%

1) The CN factor is calculated based off number of billings not customers

CIAC  
 TOTAL NET DISTRIBUTION PLANT  
 CIAC FACTOR: Same as (SNPD Factor)

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
TOTAL	119,274,029	945,732,765	222,389,008	1,595,658,766	155,784,210	329,400,322	0	0	0
3,368,239,099	3.54%	28.08%	6.60%	47.37%	4.63%	9.76%	0.00%	0.00%	0.00%

IDSIT

Idaho State Income Tax Allocation

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

Idaho - PPL Factor  
 Idaho - UPL Factor

Idaho - PPL Factor	0.00%
Idaho - UPL Factor	0.00%

EXCTAX

Excise Tax (Superfund)

Total Taxable Income  
 Less Other Electric Items:

- 419 OTH
- 432 OTH
- 40910 OTH
- SCHMDT OTH
- SCHMDT (Steam) OTH

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
TOTAL	(16,504,020)	(334,600,427)	3,132,459	(483,354,254)	(60,072,180)	(173,554,657)	(6,489,967)	(38,550,992)	(113,395,433)
(1,223,389,672)									
419 OTH	0	0	0	0	0	0	0	0	0
432 OTH	0	0	0	0	0	0	0	0	0
40910 OTH	0	0	0	0	0	0	0	0	0
SCHMDT OTH	0	0	0	0	0	0	0	0	0
SCHMDT (Steam) OTH	0	0	0	0	0	0	0	0	0
TOTAL	(16,504,020)	(334,600,427)	3,132,459	(483,354,254)	(60,072,180)	(173,554,657)	(6,489,967)	(38,550,992)	(113,395,433)

Total Taxable Income Excluding Other

Excise Tax (Superfund) Factor - EXCTAX

100.0000%	1.3490%	27.3503%	-0.2560%	39.5004%	4.9103%	14.1864%	0.5305%	3.1512%	9.2690%
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UTAH RESULTS OF OPERATIONS  
 HISTORICAL December 2010  
 BEGINNING/ENDING AVERAGE FACTORS  
 DESCRIPTION

REVISED PROTOCOL  
 FACTOR

Trojan Allocators	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Pre-merger									
Dec 1991 Plant									
Dec 1992 Plant									
Average	287,535	4,458,169	1,363,830	7,116,091	979,074	2,738,208	65,883	0	0
Dec 1991 Reserve									
Dec 1992 Reserve									
Average	(7,851,432)								
	(8,434,030)								
Post-merger									
Dec 1991 Plant									
Dec 1992 Plant									
Average	65,690	1,018,046	311,577	1,825,726	223,877	625,565	15,006	0	0
Dec 1991 Reserve									
Dec 1992 Reserve									
Average	(185,002)	(48,475)	(14,838)	(77,411)	(10,851)	(29,787)	(715)	0	0
Net Plant	12,564,143	3,292,132	1,007,571	5,257,232	723,321	2,022,936	48,525	0	0
Division Net Plant Nuclear Pacific Power	1.6907%	26.2026%	8.0194%	41.8431%	5.7570%	16.1005%	0.3862%	0.0000%	0.0000%
Division Net Plant Nuclear Rocky Mountain Power	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant	1.6907%	26.2026%	8.0194%	41.8431%	5.7570%	16.1005%	0.3862%	0.0000%	0.0000%
Account 182.22									
Pre-merger									
(101) SG	17,094,202	4,478,126	1,370,856	7,152,751	984,118	2,752,314	66,022	0	0
	(8,434,030)	(2,208,935)	(676,360)	(3,529,063)	(465,550)	(1,357,952)	(32,574)	0	0
Post-merger									
(101) SG	3,485,613	913,321	279,526	1,458,480	200,668	581,214	13,462	0	0
	(240,609)	(63,046)	(19,295)	(100,678)	(13,852)	(38,740)	(929)	0	0
(107) SG	1,778,549	466,026	142,629	744,201	102,392	286,362	6,869	0	0
(120) SE	1,975,759	495,491	152,440	814,584	125,283	348,550	7,011	0	0
(228) SG	7,220,849	1,892,050	579,070	3,021,430	415,706	1,182,619	27,888	0	0
(228) SG	1,472,376	385,801	118,076	616,088	84,765	237,065	5,687	0	0
(228) SNNP	3,531,000	59,700	283,166	1,477,481	203,281	568,522	13,637	0	0
(228) SE	1,743,025	437,124	134,483	718,630	110,526	307,493	6,185	0	0
Total Acct 182.22	29,626,734	7,721,172	2,364,590	12,373,913	1,727,337	4,827,447	113,259	0	0
Revised Study									
(228) SE	112,680	1,905	9,036	47,149	6,487	18,142	435	0	0
	941,950	15,447	72,676	388,356	59,729	166,172	3,343	0	0
December 1993 Adj.	1,054,630	17,352	81,713	435,505	66,216	184,315	3,778	0	0
Adjusted Acct 182.22	30,681,364	516,368	2,446,303	12,809,418	1,793,553	5,011,761	117,037	0	0
TROJAN Trojan Plant Allocator	100.0000%	1.6930%	7.8733%	41.7488%	5.8457%	16.3546%	0.3815%	0.0000%	0.0000%
Account 228.42									

UTAH RESULTS OF OPERATIONS  
HISTORICAL December 2010

BEGINNING/ENDING AVERAGE FACTORS

REVISED PROTOCOL  
FACTOR

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
Plant - Premerger	7,220,849	1,892,050	579,070	3,021,430	415,706	1,162,619	27,888	0	0
SG - Postmerger	1,472,376	385,801	118,076	616,088	84,765	237,065	5,697	0	0
Storage Facility	1,743,025	437,124	134,483	718,630	110,526	307,493	6,185	0	0
Transition Costs	3,531,000	59,700	283,166	1,477,481	203,281	568,522	13,637	0	0
Total Acct 228.42	13,967,250	3,640,169	1,114,785	5,833,630	814,278	2,275,998	53,398	0	0
Transition Costs	112,660	1,965	9,036	47,149	6,487	18,142	435	0	0
Storage Facility	941,950	236,227	72,676	388,356	58,729	166,172	3,343	0	0
December 1993 Adj.	1,054,630	265,752	81,713	435,505	66,216	184,315	3,778	0	0
Adjusted Acct 228.42	15,021,860	252,614	1,196,508	6,299,134	880,494	2,460,013	57,176	0	0
TROJID	100.0000%	1.6816%	7.9651%	41.7394%	5.8614%	16.3762%	0.3806%	0.0000%	0.0000%
Trojan Decommissioning Allocator									

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Amortization Expense:	34,892,511	909,938	9,861,053	2,687,390	14,293,947	1,794,681	5,257,710	87,790	0	0
Amortization of Limited Term Plant	0	0	0	0	0	0	0	0	0	0
Amortization of Other Electric Plant	5,518,393	93,301	1,445,962	442,543	2,309,069	317,665	888,509	21,313	0	0
Amortization of Plant Acquisitions	4,585,043	82,141	1,204,031	113,653	2,034,842	282,003	788,405	18,704	41,264	0
Amort of Prop. Losses, Unrecovered Plant, etc.										
Total Amortization Expense	44,975,946	1,085,380	12,511,047	3,243,586	18,637,858	2,394,380	6,834,624	127,807	41,264	0
Schedule M Amortization Factor	100.0000%	2.4132%	27.8172%	7.2118%	41.4396%	5.3237%	15.4185%	0.2842%	0.0917%	0.0000%

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Depreciation Expense:	119,516,259	2,021,298	31,385,448	9,607,905	49,940,492	6,862,738	19,258,514	459,863	0	0
Steam	0	0	0	0	0	0	0	0	0	0
Nuclear	15,836,545	287,752	4,149,587	1,269,989	6,626,508	911,714	2,549,821	61,164	0	0
Hydro	107,854,351	1,823,475	26,259,920	8,649,152	48,130,547	6,203,310	17,365,374	416,574	0	0
Other	71,678,696	1,211,860	18,781,662	5,748,215	29,992,616	4,126,563	11,540,890	276,839	0	0
Transmission	142,300,998	1,981,688	48,016,898	12,352,368	57,454,047	6,607,280	15,588,726	0	0	0
Distribution	34,457,022	714,581	9,944,381	3,050,355	13,267,887	1,974,307	5,441,811	63,691	0	0
General	0	0	0	0	0	0	0	0	0	0
Mining	0	0	0	0	0	0	0	0	0	0
Experimental	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step / Adjustment	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense	491,643,870	8,020,684	140,517,906	40,677,994	202,412,107	26,991,912	71,745,135	1,278,132	0	0
Schedule M Depreciation Factor	100.0000%	1.6314%	28.5612%	8.2739%	41.1705%	5.4801%	14.5929%	0.2600%	0.0000%	0.0000%

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Production	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0
Mining	0	0	0	0	0	0	0	0	0	0
Intangible	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant	0	0	0	0	0	0	0	0	0	0
Total	2,462,905,267	48,900,097	678,435,666	91,743,531	1,039,686,179	125,843,975	382,548,405	7,435,365	0	118,512,029
Tax Depreciation Factor	100.0000%	1.9855%	27.5462%	3.7250%	42.2138%	5.1015%	14.3143%	0.3019%	0.0000%	4.8115%

UTAH RESULTS OF OPERATIONS  
 HISTORICAL December 2010  
 COINCIDENTAL PEAKS

			HISTORICAL LOADS (CP)							
			Non-FERC					FERC		
Month	Day	Time	CA	OR	WA	UT	ID	WY		Total
Jan-10	7	18	123	2,129	735	3,330	470	1,336	28	8,152
Feb-10	22	8	151	2,359	689	3,024	442	1,312	25	8,002
Mar-10	9	19	141	2,171	592	3,011	428	1,206	25	7,574
Apr-10	1	8	144	2,231	621	2,690	331	1,205	27	7,248
May-10	17	15	113	1,688	520	2,976	452	1,145	29	6,922
Jun-10	28	17	135	1,986	660	4,093	660	1,249	42	8,824
Jul-10	16	17	165	2,200	697	4,198	628	1,263	43	9,194
Aug-10	17	16	140	2,345	766	4,319	520	1,248	44	9,382
Sep-10	3	17	131	2,144	614	3,574	469	1,200	35	8,168
Oct-10	1	16	107	1,689	589	3,434	384	1,192	31	7,426
Nov-10	23	18	157	2,513	809	3,326	448	1,311	28	8,592
Dec-10	20	18	144	2,267	702	3,469	432	1,333	29	8,377
			1,651.9	25,723.7	7,993.6	41,442.6	5,663.0	14,998.6	387.3	97,860.6

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)

			Non-FERC					FERC		
Month	Day	Time	CA	OR	WA	UT	ID	WY		Total
Jan-10	7	18				(53)				(53)
Feb-10	22	8				-				-
Mar-10	9	19				-				-
Apr-10	1	8				-				-
May-10	17	15				-				-
Jun-10	28	17				(150)	(142)			(292)
Jul-10	16	17				-	-			-
Aug-10	17	16				(147)	(147)			(294)
Sep-10	3	17				-				-
Oct-10	1	16				-				-
Nov-10	23	18				-				-
Dec-10	20	18				(49)				(49)
			-	-	-	(398.9)	(288.6)	-	-	(687.5)

= equals

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES							
			Non-FERC					FERC		
Month	Day	Time	CA	OR	WA	UT	ID	WY		Total
Jan-10	7	18	123	2,129	735	3,278	470	1,336	28	8,099
Feb-10	22	8	151	2,359	689	3,024	442	1,312	25	8,002
Mar-10	9	19	141	2,171	592	3,011	428	1,206	25	7,574
Apr-10	1	8	144	2,231	621	2,690	331	1,205	27	7,248
May-10	17	15	113	1,688	520	2,976	452	1,145	29	6,922
Jun-10	28	17	135	1,986	660	3,942	518	1,249	42	8,532
Jul-10	16	17	165	2,200	697	4,198	628	1,263	43	9,194
Aug-10	17	16	140	2,345	766	4,172	373	1,248	44	9,088
Sep-10	3	17	131	2,144	614	3,574	469	1,200	35	8,168
Oct-10	1	16	107	1,689	589	3,434	384	1,192	31	7,426
Nov-10	23	18	157	2,513	809	3,326	448	1,311	28	8,592
Dec-10	20	18	144	2,267	702	3,420	432	1,333	29	8,328
			1,651.9	25,723.7	7,993.6	41,043.7	5,374.4	14,998.6	387.3	97,173.1

+ plus

Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)

			Non-FERC					FERC		
Month	Day	Time	CA	OR	WA	UT	ID	WY		Total
Jan-10	7	18								-
Feb-10	22	8								-
Mar-10	9	19								-
Apr-10	1	8								-
May-10	17	15								-
Jun-10	28	17								-
Jul-10	16	17								-
Aug-10	17	16								-
Sep-10	3	17								-
Oct-10	1	16								-
Nov-10	23	18								-
Dec-10	20	18								-
			-	-	-	-	-	-	-	-

**= equals**

**LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustmen**

Month	Day	Time	Non-FERC						FERC	Total
			CA	OR	WA	UT	ID	WY		
Jan-10	7	18	123	2,129	735	3,278	470	1,336	28	8,099
Feb-10	22	8	151	2,359	689	3,024	442	1,312	25	8,002
Mar-10	9	19	141	2,171	592	3,011	428	1,206	25	7,574
Apr-10	1	8	144	2,231	621	2,690	331	1,205	27	7,248
May-10	17	15	113	1,688	520	2,976	452	1,145	29	6,922
Jun-10	28	17	135	1,986	660	3,942	518	1,249	42	8,532
Jul-10	16	17	165	2,200	697	4,198	628	1,263	43	9,194
Aug-10	17	16	140	2,345	766	4,172	373	1,248	44	9,088
Sep-10	3	17	131	2,144	614	3,574	469	1,200	35	8,168
Oct-10	1	16	107	1,689	589	3,434	384	1,192	31	7,426
Nov-10	23	18	157	2,513	809	3,326	448	1,311	28	8,592
Dec-10	20	18	144	2,267	702	3,420	432	1,333	29	8,328
			1,651.9	25,723.7	7,993.6	41,043.7	5,374.4	14,998.6	387.3	97,173.1

**+ plus**

**Temperature Normalization Adjustments**

Month	Day	Time	Non-FERC						FERC	Total
			CA	OR	WA	UT	ID	WY		
Jan-10	7	18	1	(76)	(10)	2	0	(3)		(86)
Feb-10	22	8	3	(13)	-	27	2	2		22
Mar-10	9	19	(0)	(2)	2	(36)	(0)	(7)		(42)
Apr-10	1	8	(1)	-	3	(60)	-	(1)		(59)
May-10	17	15	11	207	(15)	(6)	56	201		455
Jun-10	28	17	0	(57)	(23)	108	1	24		52
Jul-10	16	17	(0)	(9)	(17)	5	5	(12)		(27)
Aug-10	17	16	1	1	(8)	(47)	5	3		(44)
Sep-10	3	17	(4)	-	-	85	(9)	4		76
Oct-10	1	16	4	135	(23)	(102)	(8)	7		12
Nov-10	23	18	3	56	30	55	4	(4)		144
Dec-10	20	18	(3)	(16)	(5)	(20)	1	5		(36)
			15.5	226.4	(64.6)	11.8	56.7	220.9	-	466.7

**= equals**

**LOADS FOR JURISDICTIONAL ALLOCATION (CP) (Temperature Adjusted)**

Month	Day	Time	Non-FERC						FERC	Total
			CA	OR	WA	UT	ID	WY		
Jan-10	7	18	124	2,054	725	3,279	470	1,333	28	8,013
Feb-10	22	8	154	2,346	689	3,051	444	1,314	25	8,023
Mar-10	9	19	141	2,169	594	2,975	428	1,199	25	7,532
Apr-10	1	8	143	2,231	624	2,629	331	1,204	27	7,189
May-10	17	15	124	1,895	505	2,970	508	1,345	29	7,377
Jun-10	28	17	135	1,929	637	4,050	519	1,272	42	8,584
Jul-10	16	17	165	2,192	680	4,204	633	1,251	43	9,167
Aug-10	17	16	142	2,346	758	4,125	378	1,251	44	9,044
Sep-10	3	17	128	2,144	614	3,659	460	1,204	35	8,244
Oct-10	1	16	111	1,824	565	3,333	375	1,199	31	7,438
Nov-10	23	18	160	2,568	840	3,382	451	1,308	28	8,737
Dec-10	20	18	141	2,252	698	3,400	433	1,338	29	8,291
			1,667.4	25,950.0	7,929.1	41,055.5	5,431.1	15,219.5	387.3	97,639.9

UTAH RESULTS OF OPERATIONS  
HISTORICAL December 2010  
ENERGY

		HISTORICAL LOADS (MWH)							
		Non-FERC					FERC		
Year	Month	CA	OR	WA	UT	ID	WY	Total	
2010	Jan	80,851	1,305,544	422,795	2,078,360	295,955	903,320	5,103,878	
2010	Feb	71,589	1,156,228	345,538	1,855,342	263,287	811,169	4,517,802	
2010	Mar	76,428	1,234,791	354,934	1,854,707	272,177	860,934	4,670,231	
2010	Apr	74,482	1,149,866	329,525	1,747,776	259,025	805,378	4,381,813	
2010	May	75,909	1,106,767	325,368	1,773,930	297,306	819,893	4,414,761	
2010	Jun	79,250	1,061,006	310,849	1,986,651	332,472	808,885	4,596,811	
2010	Jul	89,602	1,246,481	394,267	2,379,459	501,026	868,640	5,501,070	
2010	Aug	85,603	1,226,650	384,810	2,289,693	362,204	872,580	5,242,765	
2010	Sep	70,467	1,088,771	341,096	1,955,005	281,539	823,412	4,577,712	
2010	Oct	68,238	1,135,089	358,467	1,858,132	246,550	865,466	4,547,544	
2010	Nov	79,115	1,268,375	402,477	1,968,933	253,603	878,650	4,867,007	
2010	Dec	89,228	1,399,049	445,341	2,121,452	280,752	926,364	5,279,736	
		940,762.5	14,378,616.6	4,415,466.9	23,869,441.2	3,645,896.5	10,244,690.5	57,701,129.9	

(less)

		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)						
		Non-FERC					FERC	
Year	Month	CA	OR	WA	UT	ID	WY	Total
2010	Jan				(5,612)			(5,612)
2010	Feb				-			-
2010	Mar				-			-
2010	Apr				-			-
2010	May				-			-
2010	Jun				(2,357)			(2,357)
2010	Jul				(5,777)			(5,777)
2010	Aug				(3,495)			(3,495)
2010	Sep				(4,113)			(4,113)
2010	Oct				-			-
2010	Nov				-			-
2010	Dec				(7,103)			(7,103)
		-	-	-	(28,466.3)	-	-	(28,466.3)

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)						
		Non-FERC					FERC	
Year	Month	CA	OR	WA	UT	ID	WY	Total
2010	Jan	80,851	1,305,544	422,795	2,072,749	295,955	903,320	5,098,266
2010	Feb	71,589	1,156,228	345,538	1,855,342	263,287	811,169	4,517,802
2010	Mar	76,428	1,234,791	354,934	1,854,707	272,177	860,934	4,670,231
2010	Apr	74,482	1,149,866	329,525	1,747,776	259,025	805,378	4,381,813
2010	May	75,909	1,106,767	325,368	1,773,930	297,306	819,893	4,414,761
2010	Jun	79,250	1,061,006	310,849	1,984,294	332,472	808,885	4,594,454
2010	Jul	89,602	1,246,481	394,267	2,373,682	501,026	868,640	5,495,293
2010	Aug	85,603	1,226,650	384,810	2,286,198	362,204	872,580	5,239,270
2010	Sep	70,467	1,088,771	341,096	1,950,892	281,539	823,412	4,573,600
2010	Oct	68,238	1,135,089	358,467	1,858,132	246,550	865,466	4,547,544
2010	Nov	79,115	1,268,375	402,477	1,968,933	253,603	878,650	4,867,007
2010	Dec	89,228	1,399,049	445,341	2,114,349	280,752	926,364	5,272,633
		940,762.5	14,378,616.6	4,415,466.9	23,840,984.9	3,645,896.5	10,244,690.5	57,672,673.6

+ plus

		Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)						
		Non-FERC					FERC	
Year	Month	CA	OR	WA	UT	ID	WY	Total
2010	Jan				109	197		305
2010	Feb				125	-		125
2010	Mar				193	496		689
2010	Apr				28	122		150
2010	May				552	348		900
2010	Jun				185	108		293
2010	Jul				799	2,434		3,233
2010	Aug				424	2,018		2,443
2010	Sep				104	204		308
2010	Oct				245	40		284
2010	Nov				842	554		1,396
2010	Dec				89	3		92
		-	-	-	3,694.0	6,523.4	-	10,217.5

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (MWH) - Prior to Temperature Adjustments									
Year	Month	Non-FERC						FERC	Total
		CA	OR	WA	UT	ID	WY		
2010	Jan	80,851	1,305,544	422,795	2,072,857	296,152	903,320	17,052	5,098,572
2010	Feb	71,589	1,156,228	345,538	1,855,467	263,287	811,169	14,649	4,517,926
2010	Mar	76,428	1,234,791	354,934	1,854,899	272,673	860,934	16,261	4,670,920
2010	Apr	74,482	1,149,866	329,525	1,747,804	259,147	805,378	15,761	4,381,963
2010	May	75,909	1,106,767	325,368	1,774,482	297,655	819,893	15,587	4,415,661
2010	Jun	79,250	1,061,006	310,849	1,984,479	332,580	808,885	17,698	4,594,746
2010	Jul	89,602	1,246,481	394,267	2,374,481	503,460	868,640	21,595	5,498,526
2010	Aug	85,603	1,226,650	384,810	2,286,623	364,222	872,580	21,225	5,241,713
2010	Sep	70,467	1,088,771	341,096	1,950,996	281,743	823,412	17,422	4,573,908
2010	Oct	68,238	1,135,089	358,467	1,858,377	246,590	865,466	15,602	4,547,828
2010	Nov	79,115	1,268,375	402,477	1,969,775	254,156	878,650	15,854	4,868,403
2010	Dec	89,228	1,399,049	445,341	2,114,438	280,755	926,364	17,550	5,272,725
		940,762.5	14,378,616.6	4,415,466.9	23,844,678.9	3,652,419.9	10,244,690.5	206,255.6	57,682,891.0

+ plus

Temperature Normalization Adjustments									
Year	Month	Non-FERC						FERC	Total
		CA	OR	WA	UT	ID	WY		
2010	Jan	6,765	88,506	26,133	(13,029)	2,258	1,828		112,461
2010	Feb	2,438	44,876	21,888	11,546	(1,732)	(4,392)		74,623
2010	Mar	(103)	3,742	8,435	(2,812)	(649)	3,318		11,931
2010	Apr	(1,547)	(21,071)	2,161	(7,553)	(1,122)	(1,882)		(31,013)
2010	May	(204)	(5,442)	2,866	81,200	20,222	(4,319)		94,323
2010	Jun	687	23,554	7,048	38,258	6,284	3,146		78,976
2010	Jul	(409)	(1,523)	(7,029)	(15,116)	4,482	1,924		(17,671)
2010	Aug	151	12,497	(1,435)	23,964	4,598	(2,401)		37,374
2010	Sep	387	17,875	5,092	(10,395)	(1,091)	4,900		16,767
2010	Oct	1,005	15,792	5,960	5,306	(2,545)	7,712		33,230
2010	Nov	(945)	(24,681)	(12,364)	(18,088)	(2,350)	(4,090)		(62,519)
2010	Dec	4,148	43,448	10,210	25,215	4,771	3,097		90,889
		12,373.2	197,571.1	68,963.5	118,496.9	33,126.4	8,840.4	-	439,371.5

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (MWH) (Temperature Adjusted)									
Year	Month	Non-FERC						FERC	Total
		CA	OR	WA	UT	ID	WY		
2010	Jan	87,616	1,394,049	448,928	2,059,829	298,410	905,148	17,052	5,211,033
2010	Feb	74,027	1,201,104	367,426	1,867,013	261,555	806,776	14,649	4,592,549
2010	Mar	76,324	1,238,532	363,369	1,852,087	272,025	864,252	16,261	4,682,851
2010	Apr	72,935	1,128,795	331,686	1,740,252	258,025	803,496	15,761	4,350,951
2010	May	75,706	1,101,325	328,233	1,855,683	317,876	815,574	15,587	4,509,984
2010	Jun	79,937	1,084,560	317,897	2,022,737	338,863	812,031	17,698	4,673,722
2010	Jul	89,194	1,244,957	387,239	2,359,365	507,942	870,564	21,595	5,480,855
2010	Aug	85,754	1,239,147	383,375	2,310,586	368,820	870,179	21,225	5,279,087
2010	Sep	70,854	1,106,646	346,188	1,940,602	280,652	828,312	17,422	4,590,674
2010	Oct	69,243	1,150,881	364,427	1,863,683	244,045	873,177	15,602	4,581,059
2010	Nov	78,170	1,243,694	390,113	1,951,687	251,806	874,559	15,854	4,805,884
2010	Dec	93,376	1,442,496	455,551	2,139,652	285,527	929,461	17,550	5,363,614
		953,135.7	14,576,187.7	4,484,430.4	23,963,175.8	3,685,546.3	10,253,530.9	206,255.6	58,122,262.6

UTAH RESULTS OF OPERATIONS  
HISTORICAL December 2010

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	Ref Page
Subtotal	953,136	14,576,188	4,484,430	23,963,176	3,685,546	10,253,531	206,256	10.17
System Energy Factor	1.6399%	25.0785%	7.7155%	41.2289%	6.3410%	17.6413%	0.3549%	100.00%
Divisional Energy - Pacific	3.3617%	51.4105%	15.8167%	0.0000%	0.0000%	29.4110%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	80.4951%	12.3802%	6.4319%	0.6928%	100.00%
System Generation Factor	1.6907%	26.2026%	8.0194%	41.8431%	5.7570%	16.1009%	0.3862%	100.00%
Divisional Generation - Pacific	3.4420%	53.3433%	16.3259%	0.0000%	0.0000%	26.8888%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	82.2400%	11.3151%	5.6858%	0.7591%	100.00%
System Capacity (kw)								
Accord	1,667.4	25,950.0	7,929.1	41,055.5	5,431.1	15,219.5	387.3	97,639.9 Ref Page 10.15
Modified Accord	1,667.4	25,950.0	7,929.1	41,055.5	5,431.1	15,219.5	387.3	97,639.9 Ref Page 10.15
Rolled-In	1,667.4	25,950.0	7,929.1	41,055.5	5,431.1	15,219.5	387.3	97,639.9 Ref Page 10.15
Rolled-In with Hydro Adj.	1,667.4	25,950.0	7,929.1	41,055.5	5,431.1	15,219.5	387.3	97,639.9 Ref Page 10.15
Rolled-In with Off-Sys Adj.	1,667.4	25,950.0	7,929.1	41,055.5	5,431.1	15,219.5	387.3	97,639.9 Ref Page 10.15
System Capacity Factor								
Accord	1.7077%	26.5773%	8.1207%	42.0479%	5.5624%	15.5874%	0.3967%	100.00%
Modified Accord	1.7077%	26.5773%	8.1207%	42.0479%	5.5624%	15.5874%	0.3967%	100.00%
Rolled-In	1.7077%	26.5773%	8.1207%	42.0479%	5.5624%	15.5874%	0.3967%	100.00%
Rolled-In with Hydro Adj.	1.7077%	26.5773%	8.1207%	42.0479%	5.5624%	15.5874%	0.3967%	100.00%
Rolled-In with Off-Sys Adj.	1.7077%	26.5773%	8.1207%	42.0479%	5.5624%	15.5874%	0.3967%	100.00%
System Energy (kwh)								
Accord	953,136	14,576,188	4,484,430	23,963,176	3,685,546	10,253,531	206,256	58,122,263
Modified Accord	953,136	14,576,188	4,484,430	23,963,176	3,685,546	10,253,531	206,256	58,122,263
Rolled-In	953,136	14,576,188	4,484,430	23,963,176	3,685,546	10,253,531	206,256	58,122,263
Rolled-In with Hydro Adj.	953,136	14,576,188	4,484,430	23,963,176	3,685,546	10,253,531	206,256	58,122,263
Rolled-In with Off-Sys Adj.	953,136	14,576,188	4,484,430	23,963,176	3,685,546	10,253,531	206,256	58,122,263
System Energy Factor	1.6399%	25.0785%	7.7155%	41.2289%	6.3410%	17.6413%	0.3549%	100.00%
Modified Accord	1.6399%	25.0785%	7.7155%	41.2289%	6.3410%	17.6413%	0.3549%	100.00%
Rolled-In	1.6399%	25.0785%	7.7155%	41.2289%	6.3410%	17.6413%	0.3549%	100.00%
Rolled-In with Hydro Adj.	1.6399%	25.0785%	7.7155%	41.2289%	6.3410%	17.6413%	0.3549%	100.00%
Rolled-In with Off-Sys Adj.	1.6399%	25.0785%	7.7155%	41.2289%	6.3410%	17.6413%	0.3549%	100.00%
System Generation Factor								
Accord	1.6907%	26.2026%	8.0194%	41.8431%	5.7570%	16.1009%	0.3862%	100.00%
Modified Accord	1.6907%	26.2026%	8.0194%	41.8431%	5.7570%	16.1009%	0.3862%	100.00%
Rolled-In	1.6907%	26.2026%	8.0194%	41.8431%	5.7570%	16.1009%	0.3862%	100.00%
Rolled-In with Hydro Adj.	1.6907%	26.2026%	8.0194%	41.8431%	5.7570%	16.1009%	0.3862%	100.00%
Rolled-In with Off-Sys Adj.	1.6907%	26.2026%	8.0194%	41.8431%	5.7570%	16.1009%	0.3862%	100.00%

UTAH RESULTS OF OPERATIONS  
HISTORICAL December 2010

Utah Results of Operations - December 2010

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

Contract	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Wells	4,274.9	66,252.2	20,276.8	105,798.7	14,566.4	40,710.4	976.5
Rocky Reach	4,470.7	69,285.9	21,205.2	110,643.1	15,222.9	42,574.5	1,021.3
Wanapum							
Priority							
Displacement		297,153.9	47,347.4				
Surplus		88,943.9	14,172.0				
0							
Total	8,746	521,636	103,001	216,442	29,779	83,284.9	1,988
MC Factor	0.906%	54.062%	10.675%	22.432%	3.086%	8.63%	0.207%

100%

Utah Results of Operations - December 2010

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

MONTH	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Jan-10	29,016	8.52%	7,461.8	118,724.0	38,232.9	175,425.0	25,414.0	77,086.8	1,452.2
Feb-10	25,272	7.42%	5,491.0	89,092.9	27,254.1	138,487.2	19,401.0	59,843.3	1,086.6
Mar-10	29,016	8.52%	6,500.2	105,479.4	30,946.2	157,732.7	23,166.9	73,603.9	1,384.8
Apr-10	28,080	8.24%	6,011.2	93,032.6	27,336.8	143,427.3	21,265.8	66,222.2	1,299.0
May-10	29,016	8.52%	6,447.5	93,794.1	27,953.9	158,038.9	27,071.9	69,458.3	1,327.5
Jun-10	28,080	8.24%	6,588.2	89,386.8	26,200.3	166,709.1	27,928.3	66,925.6	1,458.6
Jul-10	29,016	8.52%	7,596.2	106,026.6	32,979.1	200,934.9	43,258.8	74,141.4	1,839.1
Aug-10	29,016	8.52%	7,303.2	105,531.8	32,650.0	196,780.7	31,410.5	74,108.7	1,807.7
Sep-10	28,080	8.24%	5,839.6	91,207.1	28,531.9	159,939.7	23,130.6	68,267.5	1,435.9
Oct-10	29,016	8.52%	5,897.1	98,014.6	31,036.3	158,720.3	20,784.1	74,364.0	1,328.7
Nov-10	28,080	8.24%	6,442.6	102,502.3	32,152.2	160,853.3	20,753.3	72,079.1	1,306.7
Dec-10	29,016	8.52%	7,952.3	122,850.0	38,797.0	182,223.1	24,316.9	79,157.4	1,494.6
SSECT Factor	340,704	100.00%	79,531	1,215,642	374,071	1,999,272	307,902	855,258	17,221
			1.640%	25.070%	7.715%	41.231%	6.350%	17.636%	0.355%

100%

Utah Results of Operations - December 2010  
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF THE COMBUSTION TURBINES

MONTH	MWH	Proportion	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Jan-10	29,016	8.52%	10.6	174.9	61.7	279.3	40.0	113.6	2.4
Feb-10	25,272	7.42%	11.4	174.0	51.1	226.3	32.9	97.5	1.9
Mar-10	29,016	8.52%	12.0	184.7	50.6	253.4	36.4	102.1	2.1
Apr-10	28,080	8.24%	11.8	183.9	51.4	216.7	27.3	99.2	2.2
May-10	29,016	8.52%	10.6	161.4	43.0	252.9	43.3	114.6	2.5
Jun-10	28,080	8.24%	11.1	159.0	52.5	333.8	42.8	104.9	3.5
Jul-10	29,016	8.52%	14.0	186.7	57.9	358.0	53.9	106.6	3.6
Aug-10	29,016	8.52%	12.1	199.8	64.6	351.3	32.2	106.5	3.7
Sep-10	28,080	8.24%	10.5	176.7	50.6	301.5	37.9	99.2	2.9
Oct-10	29,016	8.52%	9.4	155.3	48.2	283.8	32.0	102.1	2.7
Nov-10	28,080	8.24%	13.2	211.7	69.2	278.7	37.2	107.8	2.3
Dec-10	29,016	8.52%	12.0	191.8	59.4	289.6	36.9	114.0	2.5
	340,704	100.00%	139	2,160	660	3,425	453	1,268	32
SSCCT Factor			1.705%	26.543%	8.114%	42.093%	5.565%	15.583%	0.40%
SSCCT Factor			1.689%	26.175%	8.014%	41.878%	5.761%	16.097%	0.39%

100%  
100%

Utah Results of Operations - December 2010  
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF CHOLLA IVIAPS

MONTH	Cholla IV	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Jan-10	237,567	360,217	14.37%	12,593.5	200,374.0	64,526.8	296,069.9	42,892.0	130,101.7	2,451.0
Feb-10	213,760	282,640	10.68%	7,909.6	128,335.2	39,258.6	199,486.1	27,946.5	86,202.2	1,565.2
Mar-10	238,175	238,175	9.00%	6,872.1	111,515.7	32,717.2	166,759.3	24,492.7	77,816.0	1,464.1
Apr-10	200,093	200,093	7.56%	5,517.0	85,384.6	25,089.5	131,636.5	19,517.6	60,778.2	1,192.2
May-10	136,804	58,774	2.22%	1,682.1	24,469.9	7,292.9	41,230.7	7,062.8	18,120.9	346.3
Jun-10	208,702	70,722	2.67%	2,137.2	28,986.3	8,499.1	54,079.0	9,059.7	21,710.1	473.2
Jul-10	237,438	94,948	3.59%	3,201.5	44,685.9	13,899.4	84,685.9	18,231.8	31,247.6	775.1
Aug-10	240,551	98,111	3.71%	3,180.6	45,959.3	14,219.2	85,698.5	13,679.3	32,274.5	787.2
Sep-10	232,629	163,929	6.20%	4,390.9	68,579.9	21,453.6	120,261.0	17,392.3	51,331.4	1,079.6
Oct-10	233,543	311,768	11.79%	8,160.9	135,642.1	42,951.1	219,652.5	28,763.0	102,912.1	1,838.8
Nov-10	228,945	366,255	13.85%	10,823.2	172,198.5	54,014.0	270,225.2	34,864.4	121,089.1	2,195.1
Dec-10	236,960	379,625	14.35%	13,400.5	207,014.8	65,376.8	307,054.7	40,976.4	133,388.4	2,518.6
	2,644,567	2,645,257	100.00%	79,869	1,253,156	389,298	1,976,849	284,879	866,972	16,687
SSECH Factor			1.641%	25.744%	7.998%	40.611%	5.852%	17.811%	0.343%	100%

Utah Results of Operations - December 2010

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA IWAPS

MONTH	MWH		Total	Proportion	STATE								FERC
	Cholla IV	APS			CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC		
Jan-10	237,567	142,650	380,217	14.37%	17.8	295.2	104.2	471.3	67.6	191.6	4.1		
Feb-10	213,760	68,880	282,640	10.68%	16.4	250.6	73.6	326.0	47.5	140.4	2.7		
Mar-10	238,175	-	238,175	9.00%	12.7	195.3	53.5	267.9	38.5	108.0	2.2		
Apr-10	200,093	-	200,093	7.56%	10.8	168.8	47.2	198.9	25.0	91.1	2.0		
May-10	136,804	(78,030)	58,774	2.22%	2.8	42.1	11.2	66.0	11.3	29.9	0.7		
Jun-10	208,702	(137,980)	70,722	2.67%	3.6	51.6	17.0	108.3	13.9	34.0	1.1		
Jul-10	237,438	(142,490)	94,948	3.59%	5.9	78.7	24.4	150.9	22.7	44.9	1.5		
Aug-10	240,551	(142,440)	98,111	3.71%	5.3	87.0	28.1	153.0	14.0	46.4	1.6		
Sep-10	232,629	(68,700)	163,929	6.20%	7.9	132.9	38.1	226.7	28.5	74.6	2.2		
Oct-10	233,543	78,225	311,768	11.79%	13.0	214.9	66.6	392.8	44.3	141.3	3.7		
Nov-10	228,345	137,910	366,255	13.85%	22.1	358.6	116.2	468.2	62.5	181.0	3.9		
Dec-10	236,960	142,665	379,625	14.35%	20.3	323.1	100.1	487.9	62.1	192.1	4.2		
	2,644,567	690	2,645,257	100.00%	139	2196	680	3318	438	1275	30		
SSCCH Factor					1.718%	27.190%	8.424%	41.083%	5.422%	15.792%	0.371%	100%	
SSGCH Factor					1.698%	26.828%	8.318%	40.965%	5.529%	16.297%	0.364%	100%	

Utah Results of Operations - December 2010

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

MONTH	Total	Proportion	STATE								FERC	
			CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC			
Jul-09	-	0%	-	-	-	-	-	-	-	-	-	
Aug-09	-	0%	-	-	-	-	-	-	-	-	-	
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			0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

Utah Results of Operations - December 2010  
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF SEASONAL PURCHASE CONTRACTS

MONTH	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Jul-09	-	0%	-	-	-	-	-	-	-
Aug-09	-	0%	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	-
<hr/>									
SSCP Factor	-	0%	-	-	-	-	-	-	-
			0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
SSGC Factor			0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

UTAH RESULTS OF OPERATIONS  
HISTORICAL December 2010  
ANNUAL EMBEDDED COSTS  
AVERAGE BALANCE

Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	35,466,102				Page 2.7, West only
403HP	Hydro Depreciation Expense	16,026,431				Page 2.15, West only
404IP	Hydro Relicensing Amortization	10,889,152				Page 2.16, West only
	<b>Total West Hydro Operating Expense</b>	<b>62,381,685</b>				
330 - 336	Hydro Electric Plant in Service	537,172,666				Page 2.23, West only
302 & 182M	Hydro Relicensing	173,202,276				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(214,291,954)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(16,898,927)				Page 2.39, West only
154	Materials and Supplies	(1,860)				Page 2.32, West only
	<b>West Hydro Net Rate Base</b>	<b>479,182,201</b>				
	Pre-tax Return	11.71%				
	<b>Rate Base Revenue Requirement</b>	<b>56,124,672</b>				
	<b>Annual Embedded Cost</b>					
	<b>West Hydro-Electric Resources</b>	<b>118,506,357</b>	3,749,297	31.61	(46,224.853)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	18,681,384	964,887	19.36	(23,712.429)	GRID
	Grant Reasonable Portion	(8,442,417)			(8,442.417)	GRID
		10,238,967			(32,154.846)	

Qualified Facilities

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilities Costs	26,049,100	404,403	64.41	8,281,023	
555	Oregon Annual Qualified Facilities Costs	36,424,908	214,130	170.11	27,016,771	
555	Idaho Annual Qualified Facilities Costs	4,197,547	75,820	55.36	866,277	
555	WYU Annual Qualified Facilities Costs	-	-	-	-	
555	WYP Annual Qualified Facilities Costs	751,874	11,378	66.08	251,964	
555	California Annual Qualified Facilities Costs	4,077,965	33,552	121.54	2,603,805	
555	Washington Annual Qualified Facilities Costs	1,984,329	13,070	151.82	1,410,078	
	<b>Total Qualified Facilities Costs</b>	<b>73,485,723</b>	<b>752,353</b>	<b>97.67</b>	<b>40,429,918</b>	GRID

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

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
500 - 514	Steam Operation & Maintenance Expense	1,068,760,305				Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	8,969,770				Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	499,336,297				Page 2.8
555	Other Purchased Power Contracts	448,168,503				GRID less QF and Mid-C
40910	Production Tax Credit	(113,003,982)				Page 2.20
4118	SO2 Emission Allowances	(4,673,819)				Page 2.4
	James River / Little Mountain Offset	(8,393,306)				James River Adj (Tab 5)
	REC Revenue	(78,523,632)				REC Revenue (Tab 3)
403SP	Steam Depreciation Expense	131,630,436				Page 2.15
403HP	East Hydro Depreciation Expense	4,707,189				Page 2.15, East only
403OP	Other Generation Depreciation Expense	115,629,465				Page 2.15
403MP	Mining Depreciation Expense	0				Page 2.15
404IP	East Hydro Relicensing Amortization	111,286				Page 2.16, East only
406	Amortization of Plant Acquisition Costs	5,518,393				Page 2.17
	<b>Total All Other Operating Expenses</b>	<b>2,078,236,894</b>				
310 - 316	Steam Electric Plant in Service	6,135,262,616				Page 2.21
330 - 336	East Hydro Electric Plant in Service	132,190,565				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	3,303,785,366				Page 2.24
399	Mining	484,558,066				Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,494,185,049)				Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(340,378,178)				Page 2.36
108MP	Other Accumulated Depreciation Reserve	(162,984,090)				Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(44,705,713)				Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(3,607,465)				Page 2.39, East only
114	Electric Plant Acquisition Adjustment	158,184,644				Page 2.31
115	Accumulated Provision Acquisition Adjustment	(99,086,069)				Page 2.31
151	Fuel Stock	207,397,167				Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(4,729,125)				Page 2.32
253.98	SO2 Emission Allowances	(6,307,766)				Page 2.34
154	Materials & Supplies	83,222,609				Page 2.32
154	East Hydro Materials & Supplies					
	<b>Total Net Rate Base</b>	<b>7,358,450,311</b>				
	Pre-tax Return	11.71%				
	<b>Rate Base Revenue Requirement</b>	<b>861,866,561</b>				
	<b>Annual Embedded Cost</b>					
	<b>All Other Generation Resources</b>	<b>2,940,103,455</b>	66,917,007	43.94		MWh from GRID
	<b>Total Annual Embedded Costs</b>	<b>3,142,334,502</b>	<b>72,383,544</b>	<b>43.41</b>		





### Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC	Other
4118000	SE									
GAINS-DISP OF ALLOW		(\$2,818)								
4118000	Result	(\$2,818)								
GAINS-DISP OF ALLOW		(\$46)								
4211000	CA	(\$46)								
GAIN DISPOS PROP		\$463								
4211000	OR	\$463								
GAIN DISPOS PROP		(\$1,809)								
4211000	SG	(\$1,809)								
GAIN DISPOS PROP		(\$47)								
4211000	SO	(\$47)								
GAIN DISPOS PROP		(\$1,178)								
4211000	UT	(\$1,178)								
GAIN DISPOS PROP		(\$2,618)								
4212000	Result	(\$2,618)								
LOSS DISPOS PROP		\$0								
4212000	CN	\$0								
LOSS DISPOS PROP		(\$8)								
4212000	OR	(\$8)								
LOSS DISPOS PROP		\$0								
4212000	SG	\$0								
LOSS DISPOS PROP		\$49								
4212000	SO	\$49								
LOSS DISPOS PROP		\$3								
4212000	WA	\$3								
LOSS DISPOS PROP		\$1								
4212000	WYP	\$1								
LOSS DISPOS PROP		\$46								
4212000	Result	\$46								
RESIDENTIAL SALES		\$45,021								
4401000	CA	\$45,021								
RESIDENTIAL SALES		\$59,871								
4401000	IDU	\$59,871								
RESIDENTIAL SALES		\$491,561								
4401000	OR	\$491,561								
RESIDENTIAL SALES		\$585,460								
4401000	UT	\$585,460								
RESIDENTIAL SALES		\$119,240								
4401000	WA	\$119,240								
RESIDENTIAL SALES		\$78,141								
4401000	WYP	\$78,141								
RESIDENTIAL SALES		\$11,131								
4401000	WYU	\$11,131								
RESIDENTIAL SALES		\$1,390,424								
4401000	Result	\$1,390,424								
RESIDENTIAL SALES		\$1,641								
4403000	IDU	\$1,641								
BPA REG BAL-RES		(\$26,622)								
4403000	OR	(\$26,622)								
BPA REG BAL-RES		(\$7,616)								
4403000	WA	(\$7,616)								
BPA REG BAL-RES		\$29,651								
4403000	Result	\$29,651								
COMMERCIAL SALES		\$28,243								
4421000	CA	\$28,243								
COMMERCIAL SALES		\$341,579								
4421000	IDU	\$341,579								
COMMERCIAL SALES		\$547,166								
4421000	OR	\$547,166								
COMMERCIAL SALES		\$92,344								
4421000	UT	\$92,344								
COMMERCIAL SALES		\$98,491								
4421000	WA	\$98,491								
COMMERCIAL SALES		\$10,588								
4421000	WYU	\$10,588								
COMMERCIAL SALES		\$1,148,063								
4421200	Result	\$1,148,063								
BPA REG BAL-INDUST		\$15								
4421200	IDU	\$15								
BPA REG BAL-INDUST		(\$4)								
4421200	OR	(\$4)								
BPA REG BAL-INDUST		(\$29)								
4421200	WA	(\$29)								
BPA REG BAL-INDUST		(\$18)								
4421200	Result	(\$18)								
BPA REG BAL-INDUST		(\$1,146)								
4421400	IDU	(\$1,146)								
BPA REG BAL-IRRIG		(\$760)								
4421400	OR	(\$760)								
BPA REG BAL-IRRIG		(\$556)								
4421400	WA	(\$556)								
BPA REG BAL-IRRIG		(\$2,463)								
4421400	Result	(\$2,463)								
BPA REG BAL-IRRIG		\$97								
4421500	IDU	\$97								
BPA REG BAL-COMMRC		(\$1,264)								
4421500	OR	(\$1,264)								
BPA REG BAL-COMMRC		(\$573)								
4421500	WA	(\$573)								
BPA REG BAL-COMMRC		(\$1,740)								
4421500	Result	(\$1,740)								
BPA REG BAL-COMMRC		\$3,603								
4422000	CA	\$3,603								
IND SLS/EXCL IRRIG		\$76,465								
4422000	IDU	\$76,465								
IND SLS/EXCL IRRIG		\$120,692								
4422000	OR	\$120,692								
IND SLS/EXCL IRRIG										



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC	Other
4422000	UT	\$366,604					\$366,604		\$0	
4422000	IND SLS/EXCL IRRIG	\$41,895			\$41,895				\$0	
4422000	IND SLS/EXCL IRRIG	\$264,270						\$264,270	\$0	
4422000	WYP	\$70,236						\$70,236		
4422000	IND SLS/EXCL IRRIG	\$943,764			\$41,895		\$366,604	\$76,465	\$334,506	
4423000	CA	\$9,335	\$9,335						\$0	
4423000	INDUST SALES-IRRIG	\$40,905						\$40,905	\$0	
4423000	INDUST SALES-IRRIG	\$13,261		\$13,261					\$0	
4423000	OR	\$12,962			\$10,697				\$0	
4423000	UT	\$10,697							\$0	
4423000	WA	\$1,345							\$1,345	
4423000	INDUST SALES-IRRIG	\$264							\$264	
4423000	WYP	\$88,770	\$88,770		\$10,697			\$40,905	\$1,609	
4441000	CA	\$366	\$366						\$0	
4441000	PUB ST/HWY LIGHT	\$471						\$471	\$0	
4441000	OR	\$5,689		\$5,689					\$0	
4441000	PUB ST/HWY LIGHT	\$10,912			\$1,237		\$10,912		\$0	
4441000	WA	\$1,581							\$1,581	
4441000	WYP	\$355							\$355	
4441000	PUB ST/HWY LIGHT	\$20,610	\$20,610		\$1,237		\$10,912	\$471	\$1,935	
4451000	UT	\$19,770					\$19,770		\$0	
4451000	OTHER SALES PUBLIC	\$19,770			\$0		\$19,770	\$0	\$0	
4471000	ON-SYS WHOLE-FIRM	\$6,601							\$0	\$6,601
4471000	OR	\$1,025		\$1,025					\$0	
4471000	WYP	\$28							\$28	
4471000	ON-SYS WHOLE-FIRM	\$7,654			\$0		\$0	\$0	\$6,601	
4471300	POST MERGER FIRM	\$97,888	\$1,655	\$1,025	\$7,850		\$40,959	\$5,635	\$378	
4471300	SG	\$97,888	\$1,655	\$25,649	\$7,850		\$40,959	\$5,635	\$15,761	
4471400	POST MERGER FIRM	\$408,709	\$6,910	\$25,649	\$32,776		\$171,017	\$23,529	\$65,806	
4471400	SG	\$408,709	\$6,910	\$107,092	\$32,776		\$171,017	\$23,529	\$1,579	
4472000	S/T FIRM WHOLESale	\$42,451	(\$42,451)	(\$11,123)	(\$3,404)		(\$17,763)	(\$2,444)	(\$6,835)	(\$164)
4472000	SLS FOR RESL-SURP	\$903	(\$718)	(\$11,123)	(\$3,404)		(\$17,763)	(\$2,444)	(\$6,835)	(\$164)
4472000	SG	\$903	(\$718)	(\$11,123)	(\$3,404)		(\$17,763)	(\$2,444)	(\$6,835)	(\$164)
4475000	OFF-SYS - NON FIRM	\$903	\$15	\$226	\$70		\$372	\$57	\$159	\$3
4475000	SE	\$903	\$15	\$226	\$70		\$372	\$57	\$159	\$3
4476100	BOOKOUTS NETTED-GAIN	\$26,517	\$448	\$6,948	\$2,126		\$11,095	\$1,527	\$4,269	\$102
4476100	SG	\$26,517	\$448	\$6,948	\$2,126		\$11,095	\$1,527	\$4,269	\$102
4476200	BOOKOUTS NETTED-GAIN	\$956	\$16	\$250	\$77		\$400	\$55	\$154	\$4
4476200	SG	\$956	\$16	\$250	\$77		\$400	\$55	\$154	\$4
4479000	TRANS SRVC	\$1,381	\$16	\$250	\$77		\$400	\$55	\$154	\$4
4479000	FERC	\$1,381	\$16	\$250	\$77		\$400	\$55	\$154	\$4
4479000	WYP	\$6							\$0	\$1,381
4479000	TRANS SRVC	\$1,387	\$0	\$0	\$0		\$0	\$0	\$6	\$1,381
4501000	FORF DISC/INT-RES	\$174	\$174						\$0	
4501000	CA	\$174	\$174						\$0	
4501000	IDU	\$180						\$180	\$0	
4501000	FORF DISC/INT-RES	\$2,145		\$2,145					\$0	
4501000	OR	\$2,128					\$2,128		\$0	
4501000	UT	\$417			\$417				\$0	
4501000	WA	\$352							\$0	
4501000	WYP	\$46							\$352	
4501000	FORF DISC/INT-RES	\$5,442	\$174	\$2,145	\$417		\$2,128	\$180	\$46	\$398
4501000	WYP	\$5,442	\$174	\$2,145	\$417		\$2,128	\$180	\$46	\$398
4501000	Result	\$5,442	\$174	\$2,145	\$417		\$2,128	\$180	\$46	\$398



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC	Other
4502000	CA	\$65	\$65						\$0	
4502000	FORF DISC/INT-COMM	\$31	\$31					\$31	\$0	
4502000	FORF DISC/INT-COMM	\$439	\$439						\$0	
4502000	OR					\$601			\$0	
4502000	FORF DISC/INT-COMM	\$601	\$601						\$0	
4502000	FORF DISC/INT-COMM	\$96	\$96						\$108	
4502000	WYP	\$108	\$108						\$18	
4502000	FORF DISC/INT-COMM	\$18	\$18						\$126	
4502000	FORF DISC/INT-COMM	<b>\$1,358</b>	<b>\$439</b>	<b>\$65</b>	<b>\$96</b>	<b>\$601</b>	<b>\$31</b>	<b>\$31</b>	<b>\$126</b>	
4503000	CA	\$15	\$15						\$0	
4503000	FORF DISC/INT-IND	\$197	\$197					\$197	\$0	
4503000	OR	\$91	\$91						\$0	
4503000	FORF DISC/INT-IND	\$154	\$154						\$0	
4503000	UT	\$31	\$31			\$154			\$0	
4503000	FORF DISC/INT-IND	\$21	\$21						\$21	
4503000	WYP	\$6	\$6						\$6	
4503000	FORF DISC/INT-IND	<b>\$516</b>	<b>\$91</b>	<b>\$15</b>	<b>\$31</b>	<b>\$154</b>	<b>\$197</b>	<b>\$197</b>	<b>\$27</b>	
4504000	CA	\$1	\$1						\$0	
4504000	GOVT MUNI/ALL OTH	(\$0)	(\$0)					(\$0)	\$0	
4504000	OR	\$7	\$7						\$0	
4504000	GOVT MUNI/ALL OTH	\$74	\$74						\$0	
4504000	UT	\$12	\$12			\$74			\$0	
4504000	GOVT MUNI/ALL OTH	\$3	\$3						\$3	
4504000	WYP	\$0	\$0						\$0	
4504000	GOVT MUNI/ALL OTH	<b>\$96</b>	<b>\$7</b>	<b>\$1</b>	<b>\$12</b>	<b>\$74</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$3</b>	
4510000	CA	\$41	\$41						\$0	
4510000	ACCOUNT SERV CHG	\$93	\$93					\$93	\$0	
4510000	OR	\$696	\$696						\$0	
4510000	ACCOUNT SERV CHG	\$2,920	\$2,920						\$0	
4510000	UT	\$133	\$133						\$160	
4510000	ACCOUNT SERV CHG	\$26	\$26						\$26	
4510000	WYP	<b>\$4,070</b>	<b>\$696</b>	<b>\$41</b>	<b>\$133</b>	<b>\$2,920</b>	<b>\$93</b>	<b>\$93</b>	<b>\$186</b>	
4512000	CA	\$1	\$1						\$0	
4512000	TAMPER/RECONNECT	\$1	\$1					\$1	\$0	
4512000	TAMPER/RECONNECT	\$26	\$26						\$0	
4512000	OR	\$0	\$0						\$0	
4512000	TAMPER/RECONNECT	\$24	\$24						\$0	
4512000	UT	\$7	\$7						\$0	
4512000	TAMPER/RECONNECT	\$2	\$2						\$2	
4512000	WYP	\$0	\$0						\$0	
4512000	TAMPER/RECONNECT	<b>\$61</b>	<b>\$26</b>	<b>\$1</b>	<b>\$7</b>	<b>\$24</b>	<b>\$1</b>	<b>\$1</b>	<b>\$2</b>	
4513000	CA	\$27	\$27						\$0	
4513000	OTHER	\$6	\$6						\$0	
4513000	OTHER	\$392	\$392					\$6	\$0	
4513000	OR	\$57	\$57						\$0	
4513000	OTHER	\$719	\$719					\$3	\$8	
4513000	UT	\$4	\$4						\$0	
4513000	OTHER	\$331	\$331						\$0	
4513000	WYP	\$220	\$220						\$331	
4513000	OTHER	<b>\$1,756</b>	<b>\$408</b>	<b>\$28</b>	<b>\$8</b>	<b>\$743</b>	<b>\$9</b>	<b>\$9</b>	<b>\$559</b>	
4513000	Result									<b>\$0</b>



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC	Other
4513500	IDU	\$0	\$0					\$0	\$0	
WEATHERIZ 12% 12MO	Result	\$0	\$0					\$0	\$0	
4513500	UT	\$24						\$24	\$0	
ENERGY FINANSWR	WA	\$3						\$3	\$0	
4514100	Result	\$26	\$0					\$24	\$0	
ENERGY FINANSWR	CA	\$1						\$3	\$0	
4514400	WA	\$3						\$3	\$0	
ENERGY FINANSWR LIGHT	Result	\$4	\$1					\$3	\$0	
4514400	UT	\$0						\$0	\$0	
ENERGY FINANSWR LIGHT	WYU	\$0						\$0	\$0	
4514900	Result	\$1	\$0					\$0	\$0	
ENERGY FINANSWR 12000	SG	\$3	\$0					\$1	\$0	
4514900	Result	\$3	\$0					\$1	\$0	
ENERGY FINANSWR 12000	CA	\$533						\$0	\$0	
4530000	Result	\$209	\$5,094					\$209	\$0	
SLS WATER & W PWR	OR	\$5,094						\$209	\$0	
4541000	SG	\$2,067	\$35		\$166	\$865	\$865	\$119	\$333	\$8
RENTS - COMMON	SO	\$3,480	\$81		\$273	\$1,457	\$1,457	\$194	\$502	\$9
4541000	UT	\$3,406				\$3,406				
RENTS - COMMON	WA	\$1,032								
4541000	WYP	\$347			\$1,032					
RENTS - COMMON	WYU	\$32								
4541000	Result	\$16,200	\$649	\$6,600	\$1,470	\$5,728	\$5,728	\$522	\$1,214	\$17
RENTS - COMMON	SG	\$6	\$0	\$2	\$0	\$4	\$4	\$0	\$1	\$0
4542000	UT	\$4						\$0	\$0	
RENTS - NON COMMON	Result	\$9	\$0	\$2	\$0	\$6	\$6	\$0	\$1	\$0
4542000	SG	\$3,350	\$78		\$269	\$1,402	\$1,402	\$193	\$539	\$13
MCI FOGWIRE REVENUES	Result	\$3,350	\$57		\$269	\$1,402	\$1,402	\$193	\$539	\$13
4543000	SG	\$26,643	\$450	\$6,981	\$2,137	\$11,148	\$11,148	\$1,534	\$4,290	\$103
Other Wheeling Rev	Result	\$26,643	\$450	\$6,981	\$2,137	\$11,148	\$11,148	\$1,534	\$4,290	\$103
4561100	SG	\$1,176	\$20	\$308	\$94	\$492	\$492	\$68	\$189	\$5
S/T FIRM WHEEL REV	Result	\$1,176	\$20	\$308	\$94	\$492	\$492	\$68	\$189	\$5
4561910	SG	\$31,831	\$538	\$8,341	\$2,553	\$13,319	\$13,319	\$1,833	\$5,125	\$123
L/T FIRM WHEEL REV	Result	\$31,831	\$538	\$8,341	\$2,553	\$13,319	\$13,319	\$1,833	\$5,125	\$123
4561920	SE	\$8,163	\$134	\$2,047	\$630	\$3,365	\$3,365	\$518	\$1,440	\$29
NON-FIRM WHEEL REV	Result	\$8,163	\$134	\$2,047	\$630	\$3,365	\$3,365	\$518	\$1,440	\$29
4561930	SG	\$27	\$0	\$7	\$2	\$11	\$11	\$2	\$4	\$0
USE OF FACIL REV	Result	\$27	\$0	\$7	\$2	\$11	\$11	\$2	\$4	\$0
4562100	CA	\$865						\$2	\$4	\$0
DSM REVENUES	Result	\$865						\$2	\$4	\$0
4562200	IDU	\$5,940						\$5,940	\$0	
DSM REVENUES	OR	\$18,763		\$18,763				\$5,940	\$0	
4562200	OTHER	\$236						\$0	\$0	\$236
DSM REVENUES	UT	\$62,981				\$62,981		\$0	\$0	
4562200	WA	\$8,855				\$8,855		\$0	\$0	
DSM REVENUES	WYP	\$2,043						\$2,043	\$648	
4562200	WYU	\$648						\$648	\$648	
DSM REVENUES	Result	\$100,332	\$865	\$18,763	\$8,855	\$62,981	\$62,981	\$5,940	\$2,691	\$0
4562200	IDU	\$0						\$0	\$0	\$236
MISC OTHER REV	OR	\$0						(\$0)	\$0	
4562300	SG	\$26,836	\$454	\$7,032	\$2,152	\$11,229	\$11,229	\$1,545	\$4,321	\$104
MISC OTHER REV										



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC	Other
4562300	MISC OTHER REV	UT	\$11				\$11		\$0	
4562300	MISC OTHER REV	WA	(\$52)		(\$52)				\$0	
4562300	MISC OTHER REV	WYP	\$240					\$240	\$0	
4562300	MISC OTHER REV	WYU	\$0						\$0	
4562300	MISC OTHER REV	Result	\$27,034	\$454	\$7,032	\$2,100	\$11,240	\$1,545	\$4,560	\$104
4562400	M&S INVENTORY SALES	IDU	\$0					\$0	\$0	
4562400	M&S INVENTORY SALES	SO	\$474	\$11	\$131	\$37	\$199	\$26	\$68	\$1
4562400	M&S INVENTORY SALES	Result	\$474	\$11	\$131	\$37	\$199	\$27	\$68	\$1
4562500	M&S INV COST OF SALE	UT	(\$431)				(\$431)		\$0	
4562700	M&S INV COST OF SALE	Result	(\$431)	\$0	\$0	\$0	(\$431)	\$0	\$0	\$0
4562700	RNW ENRGY CRDT SALES	OTHER	(\$7,375)						\$0	(\$7,375)
4562700	RNW ENRGY CRDT SALES	SG	\$101,136	\$1,710	\$26,500	\$8,111	\$42,318	\$5,822	\$16,284	\$391
4562700	RNW ENRGY CRDT SALES	Result	\$93,761	\$1,710	\$26,500	\$8,111	\$42,318	\$5,822	\$16,284	\$391
4569500	BLUE SKY REVENUE	OTHER	\$4,167						\$0	\$4,167
4569500	BLUE SKY REVENUE	Result	\$4,167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Overall Result</b>			<b>\$4,396,827</b>	<b>\$101,395</b>	<b>\$1,154,877</b>	<b>\$322,743</b>	<b>\$1,904,308</b>	<b>\$253,150</b>	<b>\$652,672</b>	<b>\$10,652</b>







**Depreciation Expense (Actuals)**  
 Twelve Months Ending - December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC
4030000	3102000	SG	\$825	\$14	\$216	\$66	\$345	\$47	\$133	\$3
4030000	3102000	SSGCH	\$35	\$1	\$9	\$3	\$14	\$2	\$6	\$
4030000	3102000	<b>Result</b>	<b>\$860</b>	<b>\$15</b>	<b>\$226</b>	<b>\$69</b>	<b>\$360</b>	<b>\$49</b>	<b>\$139</b>	<b>\$3</b>
4030000	3110000	SG	\$15,012	\$254	\$3,933	\$1,204	\$6,281	\$864	\$2,417	\$58
4030000	3110000	SSGCH	\$915	\$16	\$246	\$76	\$376	\$51	\$149	\$3
4030000	3110000	<b>Result</b>	<b>\$15,927</b>	<b>\$269</b>	<b>\$4,179</b>	<b>\$1,280</b>	<b>\$6,656</b>	<b>\$915</b>	<b>\$2,566</b>	<b>\$61</b>
4030000	3120000	SG	\$69,467	\$1,174	\$18,202	\$5,571	\$29,067	\$3,999	\$11,185	\$268
4030000	3120000	SSGCH	\$4,878	\$83	\$1,309	\$406	\$1,998	\$270	\$795	\$18
4030000	3120000	<b>Result</b>	<b>\$74,345</b>	<b>\$1,257</b>	<b>\$19,511</b>	<b>\$5,977</b>	<b>\$31,065</b>	<b>\$4,269</b>	<b>\$11,980</b>	<b>\$286</b>
4030000	3140000	SG	\$19,873	\$336	\$5,207	\$1,594	\$8,315	\$1,144	\$3,200	\$77
4030000	3140000	SSGCH	\$1,090	\$19	\$292	\$91	\$446	\$60	\$178	\$4
4030000	3140000	<b>Result</b>	<b>\$20,962</b>	<b>\$355</b>	<b>\$5,500</b>	<b>\$1,684</b>	<b>\$8,762</b>	<b>\$1,204</b>	<b>\$3,377</b>	<b>\$81</b>
4030000	3150000	SG	\$5,689	\$96	\$1,491	\$456	\$2,381	\$328	\$916	\$22
4030000	3150000	SSGCH	\$859	\$15	\$230	\$71	\$352	\$47	\$140	\$3
4030000	3150000	<b>Result</b>	<b>\$6,548</b>	<b>\$111</b>	<b>\$1,721</b>	<b>\$528</b>	<b>\$2,732</b>	<b>\$375</b>	<b>\$1,056</b>	<b>\$25</b>
4030000	3157000	SG	\$1	\$	\$	\$	\$	\$	\$	\$
4030000	3157000	<b>Result</b>	<b>\$1</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
4030000	3160000	SG	\$775	\$13	\$203	\$62	\$324	\$45	\$125	\$3
4030000	3160000	SSGCH	\$68	\$1	\$18	\$6	\$28	\$4	\$11	\$
4030000	3160000	<b>Result</b>	<b>\$843</b>	<b>\$14</b>	<b>\$221</b>	<b>\$68</b>	<b>\$352</b>	<b>\$48</b>	<b>\$136</b>	<b>\$3</b>
4030000	3302000	SG-P	\$90	\$2	\$24	\$7	\$31	\$5	\$14	\$
4030000	3302000	SSGCH	\$91	\$2	\$24	\$7	\$38	\$5	\$15	\$
4030000	3302000	<b>Result</b>	<b>\$181</b>	<b>\$4</b>	<b>\$48</b>	<b>\$14</b>	<b>\$69</b>	<b>\$10</b>	<b>\$29</b>	<b>\$</b>
4030000	3303000	SG	\$2	\$	\$	\$	\$	\$	\$	\$
4030000	3303000	<b>Result</b>	<b>\$2</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
4030000	3304000	SG-P	\$3	\$	\$1	\$	\$1	\$	\$1	\$
4030000	3304000	SSGCH	\$2	\$	\$	\$	\$	\$	\$	\$
4030000	3304000	<b>Result</b>	<b>\$5</b>	<b>\$</b>	<b>\$1</b>	<b>\$</b>	<b>\$1</b>	<b>\$</b>	<b>\$1</b>	<b>\$</b>
4030000	3305000	SG-P	\$3	\$	\$1	\$	\$1	\$	\$	\$
4030000	3305000	<b>Result</b>	<b>\$3</b>	<b>\$</b>	<b>\$1</b>	<b>\$</b>	<b>\$1</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
4030000	3310000	SG-U	\$184	\$3	\$48	\$15	\$77	\$11	\$30	\$1
4030000	3310000	<b>Result</b>	<b>\$184</b>	<b>\$3</b>	<b>\$48</b>	<b>\$15</b>	<b>\$77</b>	<b>\$11</b>	<b>\$30</b>	<b>\$1</b>
4030000	3311000	SG-P	\$900	\$15	\$236	\$72	\$377	\$52	\$145	\$3
4030000	3311000	SSGCH	\$91	\$2	\$24	\$7	\$38	\$5	\$15	\$
4030000	3311000	<b>Result</b>	<b>\$991</b>	<b>\$17</b>	<b>\$260</b>	<b>\$79</b>	<b>\$415</b>	<b>\$57</b>	<b>\$160</b>	<b>\$4</b>
4030000	3312000	SG-P	\$444	\$8	\$116	\$36	\$186	\$26	\$72	\$2
4030000	3312000	SSGCH	\$10	\$	\$3	\$1	\$4	\$1	\$	\$
4030000	3312000	<b>Result</b>	<b>\$454</b>	<b>\$8</b>	<b>\$119</b>	<b>\$36</b>	<b>\$190</b>	<b>\$26</b>	<b>\$73</b>	<b>\$2</b>
4030000	3313000	SG-P	\$215	\$4	\$56	\$17	\$90	\$12	\$35	\$1
4030000	3313000	SSGCH	\$67	\$1	\$17	\$5	\$28	\$4	\$11	\$
4030000	3313000	<b>Result</b>	<b>\$282</b>	<b>\$5</b>	<b>\$73</b>	<b>\$23</b>	<b>\$118</b>	<b>\$16</b>	<b>\$45</b>	<b>\$1</b>
4030000	3320000	SG-P	\$96	\$2	\$25	\$8	\$40	\$6	\$15	\$
4030000	3320000	SSGCH	\$552	\$9	\$145	\$44	\$231	\$32	\$89	\$2
4030000	3320000	<b>Result</b>	<b>\$648</b>	<b>\$11</b>	<b>\$170</b>	<b>\$52</b>	<b>\$271</b>	<b>\$37</b>	<b>\$104</b>	<b>\$3</b>
4030000	3321000	SG-P	\$4,110	\$69	\$1,077	\$330	\$1,720	\$237	\$662	\$16
4030000	3321000	SSGCH	\$881	\$15	\$231	\$71	\$369	\$51	\$142	\$3
4030000	3321000	<b>Result</b>	<b>\$4,991</b>	<b>\$84</b>	<b>\$1,308</b>	<b>\$401</b>	<b>\$2,089</b>	<b>\$288</b>	<b>\$804</b>	<b>\$19</b>



**Depreciation Expense (Actuals)**  
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 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC
4030000	3321000	Result	\$4,991	\$84	\$1,308	\$400	\$2,088	\$287	\$804	\$19
4030000	3322000	SG-P	\$210	\$4	\$55	\$17	\$88	\$12	\$34	\$1
4030000	3322000	SG-U	\$15	\$	\$4	\$1	\$6	\$1	\$2	\$
4030000	3322000	Result	\$225	\$4	\$59	\$18	\$94	\$13	\$36	\$1
4030000	3323000	SG-P	\$2	\$	\$1	\$	\$1	\$	\$	\$
4030000	3323000	SG-U	\$2	\$	\$	\$	\$1	\$	\$	\$
4030000	3323000	Result	\$4	\$	\$1	\$	\$2	\$	\$1	\$
4030000	3330000	SG-P	\$1,442	\$24	\$378	\$116	\$604	\$83	\$232	\$6
4030000	3330000	SG-U	\$1,030	\$17	\$270	\$83	\$431	\$59	\$166	\$4
4030000	3330000	Result	\$2,472	\$42	\$648	\$198	\$1,035	\$142	\$398	\$10
4030000	3340000	SG-P	\$1,137	\$19	\$298	\$91	\$476	\$65	\$183	\$4
4030000	3340000	SG-U	\$325	\$5	\$85	\$26	\$136	\$19	\$52	\$1
4030000	3340000	Result	\$1,462	\$25	\$383	\$117	\$612	\$84	\$235	\$6
4030000	3347000	SG-P	\$64	\$1	\$17	\$5	\$27	\$4	\$10	\$
4030000	3347000	SG-U	\$1	\$	\$	\$	\$1	\$	\$	\$
4030000	3347000	Result	\$65	\$1	\$17	\$5	\$27	\$4	\$10	\$
4030000	3350000	SG-U	\$5	\$	\$1	\$	\$2	\$	\$1	\$
4030000	3350000	Result	\$6	\$	\$1	\$	\$2	\$	\$1	\$
4030000	3351000	SG-P	\$41	\$1	\$11	\$3	\$17	\$2	\$7	\$
4030000	3351000	Result	\$41	\$1	\$11	\$3	\$17	\$2	\$7	\$
4030000	3352000	SG-P	\$1	\$	\$	\$	\$	\$	\$	\$
4030000	3352000	Result	\$1	\$	\$	\$	\$	\$	\$	\$
4030000	3353000	SG-P	\$	\$	\$	\$	\$	\$	\$	\$
4030000	3353000	Result	\$	\$	\$	\$	\$	\$	\$	\$
4030000	3360000	SG-P	\$288	\$5	\$75	\$23	\$120	\$17	\$46	\$1
4030000	3360000	SG-U	\$44	\$1	\$12	\$4	\$19	\$3	\$7	\$
4030000	3360000	Result	\$332	\$6	\$87	\$27	\$139	\$19	\$53	\$1
4030000	3410000	SG	\$4,958	\$77	\$1,194	\$366	\$1,907	\$252	\$734	\$18
4030000	3410000	SSGCT	\$139	\$2	\$36	\$11	\$58	\$8	\$22	\$1
4030000	3410000	Result	\$4,697	\$79	\$1,231	\$377	\$1,956	\$270	\$756	\$18
4030000	3420000	SG	\$229	\$4	\$60	\$18	\$96	\$13	\$37	\$1
4030000	3420000	SSGCT	\$76	\$1	\$20	\$6	\$32	\$4	\$12	\$
4030000	3420000	Result	\$304	\$5	\$80	\$24	\$127	\$18	\$49	\$1
4030000	3430000	SG	\$83,057	\$1,404	\$21,763	\$6,661	\$34,753	\$4,762	\$13,373	\$321
4030000	3430000	SSGCT	\$1,772	\$30	\$464	\$142	\$742	\$102	\$285	\$7
4030000	3430000	Result	\$84,829	\$1,434	\$22,227	\$6,803	\$35,496	\$4,864	\$13,658	\$328
4030000	3440000	SG	\$9,617	\$163	\$2,520	\$771	\$4,024	\$554	\$1,548	\$37
4030000	3440000	SSGCT	\$516	\$9	\$135	\$41	\$216	\$30	\$83	\$2
4030000	3440000	Result	\$10,133	\$171	\$2,655	\$813	\$4,240	\$583	\$1,632	\$39
4030000	3450000	SG	\$7,381	\$125	\$1,934	\$592	\$3,088	\$425	\$1,188	\$29
4030000	3450000	SSGCT	\$98	\$2	\$26	\$8	\$41	\$6	\$16	\$
4030000	3450000	Result	\$7,479	\$126	\$1,960	\$600	\$3,129	\$431	\$1,204	\$29
4030000	3460000	SG	\$348	\$6	\$91	\$28	\$145	\$20	\$56	\$1
4030000	3460000	Result	\$348	\$6	\$91	\$28	\$145	\$20	\$56	\$1
4030000	3502000	SG	\$1,157	\$20	\$303	\$93	\$484	\$67	\$186	\$4
4030000	3502000	Result	\$1,157	\$20	\$303	\$93	\$484	\$67	\$186	\$4
4030000	3520000	SG	\$1,262	\$21	\$331	\$101	\$528	\$73	\$203	\$5
4030000	3520000	Result	\$1,262	\$21	\$331	\$101	\$528	\$73	\$203	\$5



**Depreciation Expense (Actuals)**

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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC
4030000	3520000	Result	\$1,262	\$21	\$331	\$101	\$528	\$73	\$203	\$5
4030000	3530000	SG	\$21,240	\$359	\$5,565	\$1,703	\$8,887	\$1,223	\$3,420	\$2
4030000	3530000	Result	\$21,240	\$359	\$5,565	\$1,703	\$8,887	\$1,223	\$3,420	\$2
4030000	3534000	SG	\$2,109	\$36	\$553	\$169	\$882	\$121	\$340	\$8
4030000	3534000	Result	\$2,109	\$36	\$553	\$169	\$882	\$121	\$340	\$8
4030000	3537000	SG	\$1,386	\$23	\$363	\$111	\$580	\$80	\$223	\$5
4030000	3537000	Result	\$1,386	\$23	\$363	\$111	\$580	\$80	\$223	\$5
4030000	3540000	SG	\$8,593	\$145	\$2,252	\$689	\$3,596	\$495	\$1,384	\$33
4030000	3540000	Result	\$8,593	\$145	\$2,252	\$689	\$3,596	\$495	\$1,384	\$33
4030000	3550000	SG	\$15,138	\$256	\$3,967	\$1,214	\$6,334	\$872	\$2,437	\$58
4030000	3550000	Result	\$15,138	\$256	\$3,967	\$1,214	\$6,334	\$872	\$2,437	\$58
4030000	3560000	SG	\$16,863	\$285	\$4,419	\$1,352	\$7,056	\$971	\$2,715	\$55
4030000	3560000	Result	\$16,863	\$285	\$4,419	\$1,352	\$7,056	\$971	\$2,715	\$55
4030000	3562000	SG	\$166	\$3	\$44	\$13	\$69	\$10	\$27	\$1
4030000	3562000	Result	\$166	\$3	\$44	\$13	\$69	\$10	\$27	\$1
4030000	3570000	SG	\$53	\$1	\$14	\$4	\$22	\$3	\$9	\$
4030000	3570000	Result	\$53	\$1	\$14	\$4	\$22	\$3	\$9	\$
4030000	3580000	SG	\$123	\$2	\$32	\$10	\$51	\$7	\$20	\$
4030000	3580000	Result	\$123	\$2	\$32	\$10	\$51	\$7	\$20	\$
4030000	3590000	SG	\$161	\$3	\$42	\$13	\$67	\$9	\$26	\$1
4030000	3590000	Result	\$161	\$3	\$42	\$13	\$67	\$9	\$26	\$1
4030000	3602000	CA	\$21	\$21						
4030000	3602000	IDU	\$18					\$18		
4030000	3602000	OR	\$66		\$66					
4030000	3602000	UT	\$131				\$131			
4030000	3602000	WA	\$5							
4030000	3602000	WYP	\$35						\$35	
4030000	3602000	WYU	\$32						\$32	
4030000	3602000	Result	\$307	\$21	\$66	\$5	\$131	\$18	\$67	\$
4030000	3610000	CA	\$58	\$58						
4030000	3610000	IDU	\$23					\$23		
4030000	3610000	OR	\$277		\$277					
4030000	3610000	UT	\$592				\$592			
4030000	3610000	WA	\$39							
4030000	3610000	WYP	\$157						\$157	
4030000	3610000	WYU	\$3						\$3	
4030000	3610000	Result	\$1,149	\$68	\$277	\$39	\$592	\$23	\$160	\$
4030000	3620000	CA	\$525	\$525						
4030000	3620000	IDU	\$594					\$594		
4030000	3620000	OR	\$3,974		\$3,974					
4030000	3620000	UT	\$8,830				\$8,830			
4030000	3620000	WA	\$937							
4030000	3620000	WYP	\$2,119						\$2,119	
4030000	3620000	WYU	\$138						\$138	
4030000	3620000	Result	\$17,118	\$525	\$3,974	\$937	\$8,830	\$594	\$2,257	\$
4030000	3627000	CA	\$15	\$15						
4030000	3627000	IDU	\$11					\$11		



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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC
4030000	3627000	OR	\$121		\$121					\$
4030000	3627000	UT	\$418				\$418			\$
4030000	3627000	WA	\$36		\$36					\$
4030000	3627000	WYP	\$79							\$79
4030000	3627000	WYU	\$2							\$2
4030000	3627000	<b>Result</b>	<b>\$682</b>	<b>\$15</b>	<b>\$121</b>	<b>\$36</b>	<b>\$418</b>	<b>\$11</b>		<b>\$81</b>
4030000	3630000	UT	\$25				\$25			\$
4030000	3630000	<b>Result</b>	<b>\$25</b>				<b>\$25</b>			<b>\$</b>
4030000	3637000	UT	\$4				\$4			\$
4030000	3637000	<b>Result</b>	<b>\$4</b>				<b>\$4</b>			<b>\$</b>
4030000	3640000	CA	\$2,371	\$2,371						\$
4030000	3640000	IDU	\$2,130					\$2,130		\$
4030000	3640000	OR	\$12,408		\$12,408					\$
4030000	3640000	UT	\$10,457				\$10,457			\$
4030000	3640000	WA	\$3,651			\$3,651				\$
4030000	3640000	WYP	\$2,985							\$2,985
4030000	3640000	WYU	\$584							\$584
4030000	3640000	<b>Result</b>	<b>\$34,585</b>	<b>\$2,371</b>	<b>\$12,408</b>	<b>\$3,651</b>	<b>\$10,457</b>	<b>\$2,130</b>		<b>\$3,589</b>
4030000	3650000	CA	\$1,003	\$1,003						\$
4030000	3650000	IDU	\$969					\$969		\$
4030000	3650000	OR	\$6,832		\$6,832					\$
4030000	3650000	UT	\$6,301				\$6,301			\$
4030000	3650000	WA	\$1,680			\$1,680				\$
4030000	3650000	WYP	\$2,154							\$2,154
4030000	3650000	WYU	\$286							\$286
4030000	3650000	<b>Result</b>	<b>\$19,225</b>	<b>\$1,003</b>	<b>\$6,832</b>	<b>\$1,680</b>	<b>\$6,301</b>	<b>\$969</b>		<b>\$2,440</b>
4030000	3660000	CA	\$521	\$521						\$
4030000	3660000	IDU	\$162					\$162		\$
4030000	3660000	OR	\$2,132		\$2,132					\$
4030000	3660000	UT	\$3,668				\$3,668			\$
4030000	3660000	WA	\$679			\$679				\$
4030000	3660000	WYP	\$478							\$478
4030000	3660000	WYU	\$144							\$144
4030000	3660000	<b>Result</b>	<b>\$7,784</b>	<b>\$521</b>	<b>\$2,132</b>	<b>\$679</b>	<b>\$3,668</b>	<b>\$162</b>		<b>\$622</b>
4030000	3670000	CA	\$944	\$944						\$
4030000	3670000	IDU	\$482					\$482		\$
4030000	3670000	OR	\$3,701		\$3,701					\$
4030000	3670000	UT	\$10,560				\$10,560			\$
4030000	3670000	WA	\$619			\$619				\$
4030000	3670000	WYP	\$1,034							\$1,034
4030000	3670000	WYU	\$561							\$561
4030000	3670000	<b>Result</b>	<b>\$17,901</b>	<b>\$944</b>	<b>\$3,701</b>	<b>\$619</b>	<b>\$10,560</b>	<b>\$482</b>		<b>\$1,594</b>
4030000	3680000	CA	\$1,459	\$1,459						\$
4030000	3680000	IDU	\$1,465					\$1,465		\$
4030000	3680000	OR	\$10,968		\$10,968					\$
4030000	3680000	UT	\$8,437				\$8,437			\$
4030000	3680000	WA	\$2,732			\$2,732				\$



**Depreciation Expense (Actuals)**

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 (Allocated in Thousands)

Primary Account	Secondary Account	Line	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC
4030000	3680000	LINE TRANSFORMERS	WYP \$2,291	\$2,291						\$2,291	
4030000	3680000	LINE TRANSFORMERS	WYU \$371	\$371						\$371	
4030000	3680000	LINE TRANSFORMERS	<b>Result</b> \$27,723	\$27,723	\$1,459	\$10,968	\$2,732	\$8,437	\$1,465	\$2,662	
4030000	3691000	SERVICES - OVERHEAD	CA \$343	\$343							
4030000	3691000	SERVICES - OVERHEAD	IDU \$121	\$121					\$121		
4030000	3691000	SERVICES - OVERHEAD	OR \$1,331	\$1,331							
4030000	3691000	SERVICES - OVERHEAD	UT \$1,243	\$1,243				\$1,243			
4030000	3691000	SERVICES - OVERHEAD	WA \$390	\$390							
4030000	3691000	SERVICES - OVERHEAD	WYP \$242	\$242						\$242	
4030000	3691000	SERVICES - OVERHEAD	WYU \$38	\$38						\$38	
4030000	3691000	SERVICES - OVERHEAD	<b>Result</b> \$3,708	\$3,708	\$343	\$1,331	\$390	\$1,243	\$121	\$280	
4030000	3692000	SERVICES - UNDERGROUND	CA \$488	\$488							
4030000	3692000	SERVICES - UNDERGROUND	IDU \$420	\$420					\$420		
4030000	3692000	SERVICES - UNDERGROUND	OR \$3,102	\$3,102							
4030000	3692000	SERVICES - UNDERGROUND	UT \$2,602	\$2,602				\$2,602			
4030000	3692000	SERVICES - UNDERGROUND	WA \$808	\$808							
4030000	3692000	SERVICES - UNDERGROUND	WYP \$680	\$680						\$680	
4030000	3692000	SERVICES - UNDERGROUND	WYU \$210	\$210						\$210	
4030000	3692000	SERVICES - UNDERGROUND	<b>Result</b> \$8,311	\$8,311	\$488	\$3,102	\$808	\$2,602	\$420	\$890	
4030000	3700000	METERS	CA \$180	\$180							
4030000	3700000	METERS	IDU \$446	\$446					\$446		
4030000	3700000	METERS	OR \$2,182	\$2,182							
4030000	3700000	METERS	UT \$2,593	\$2,593				\$2,593			
4030000	3700000	METERS	WA \$529	\$529							
4030000	3700000	METERS	WYP \$448	\$448						\$448	
4030000	3700000	METERS	WYU \$94	\$94						\$94	
4030000	3700000	METERS	<b>Result</b> \$6,472	\$6,472	\$180	\$2,182	\$529	\$2,593	\$446	\$541	
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	CA \$24	\$24							
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	IDU \$8	\$8					\$8		
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	OR \$118	\$118							
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	UT \$272	\$272				\$272			
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	WA \$19	\$19							
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	WYP \$46	\$46						\$46	
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	WYU \$9	\$9						\$9	
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	<b>Result</b> \$496	\$496	\$24	\$118	\$19	\$272	\$8	\$55	
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA \$38	\$38							
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU \$29	\$29					\$29		
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR \$664	\$664							
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT \$1,085	\$1,085				\$1,085			
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA \$124	\$124							
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP \$209	\$209						\$209	
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU \$62	\$62						\$62	
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	<b>Result</b> \$2,212	\$2,212	\$38	\$664	\$124	\$1,085	\$29	\$271	
4030000	3892000	LAND RIGHTS	IDU \$	\$							
4030000	3892000	LAND RIGHTS	SG \$	\$							
4030000	3892000	LAND RIGHTS	UT \$1	\$1				\$1			
4030000	3892000	LAND RIGHTS	WYP \$1	\$1						\$1	



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC
4030000	3892000	WYU	\$							\$
4030000	3892000	<b>Result</b>	<b>\$2</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$1</b>	<b>\$</b>	<b>\$</b>	<b>\$1</b>
4030000	3900000	CA	\$36	\$36						\$
4030000	3900000	CN	\$174	\$4	\$54	\$12	\$84	\$7	\$13	\$
4030000	3900000	IDU	\$208		\$208					\$
4030000	3900000	OR	\$554							\$
4030000	3900000	SG	\$133	\$2	\$35	\$11	\$56	\$8	\$21	\$1
4030000	3900000	SO	\$1,679	\$39	\$465	\$132	\$703	\$94	\$242	\$5
4030000	3900000	UT	\$803				\$803			\$
4030000	3900000	WA	\$414			\$414				\$
4030000	3900000	WYP	\$83							\$83
4030000	3900000	WYU	\$88							\$88
4030000	3900000	<b>Result</b>	<b>\$4,172</b>	<b>\$62</b>	<b>\$1,108</b>	<b>\$568</b>	<b>\$1,646</b>	<b>\$316</b>	<b>\$448</b>	<b>\$5</b>
4030000	3903000	CA	\$6	\$6						\$
4030000	3903000	CN	\$62	\$2	\$19	\$4	\$30	\$2	\$5	\$
4030000	3903000	IDU	\$2					\$2		\$
4030000	3903000	OR	\$26		\$26					\$
4030000	3903000	SG	\$5	\$	\$1	\$	\$2	\$	\$1	\$
4030000	3903000	SO	\$765	\$18	\$212	\$60	\$320	\$43	\$110	\$2
4030000	3903000	UT	\$11				\$11			\$
4030000	3903000	WA	\$1			\$1				\$
4030000	3903000	WYP	\$13							\$13
4030000	3903000	WYU	\$							\$
4030000	3903000	<b>Result</b>	<b>\$891</b>	<b>\$25</b>	<b>\$258</b>	<b>\$66</b>	<b>\$363</b>	<b>\$48</b>	<b>\$129</b>	<b>\$2</b>
4030000	3910000	CA	\$2	\$2						\$
4030000	3910000	CN	\$101	\$3	\$31	\$7	\$49	\$4	\$8	\$
4030000	3910000	IDU	\$8					\$8		\$
4030000	3910000	OR	\$119		\$119					\$
4030000	3910000	SE	\$	\$						\$
4030000	3910000	SG	\$159	\$3	\$42	\$13	\$67	\$9	\$26	\$1
4030000	3910000	SO	\$735	\$17	\$204	\$58	\$308	\$41	\$106	\$2
4030000	3910000	SSGCH	\$4	\$	\$1		\$2		\$1	\$
4030000	3910000	UT	\$43				\$43			\$
4030000	3910000	WA	\$39			\$39				\$
4030000	3910000	WYP	\$31							\$31
4030000	3910000	WYU	\$3							\$3
4030000	3910000	<b>Result</b>	<b>\$1,246</b>	<b>\$25</b>	<b>\$397</b>	<b>\$117</b>	<b>\$468</b>	<b>\$62</b>	<b>\$175</b>	<b>\$3</b>
4030000	3911000	SO	\$529	\$12	\$147	\$41	\$222	\$29	\$76	\$1
4030000	3911000	<b>Result</b>	<b>\$529</b>	<b>\$12</b>	<b>\$147</b>	<b>\$41</b>	<b>\$222</b>	<b>\$29</b>	<b>\$76</b>	<b>\$1</b>
4030000	3912000	CA	\$31	\$31						\$
4030000	3912000	CN	\$1,238	\$31	\$381	\$87	\$597	\$48	\$93	\$
4030000	3912000	IDU	\$130			\$130		\$130		\$
4030000	3912000	OR	\$290		\$290					\$
4030000	3912000	SG	\$17	\$	\$4	\$1	\$7	\$1	\$3	\$
4030000	3912000	SO	\$289	\$5	\$76	\$23	\$121	\$17	\$47	\$1
4030000	3912000	UT	\$7,294	\$171	\$2,021	\$572	\$3,053	\$406	\$1,051	\$20
4030000	3912000	<b>Result</b>	<b>\$359</b>		<b>\$359</b>		<b>\$359</b>			<b>\$</b>



**Depreciation Expense (Actuals)**  
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC
4030000	3912000	WA	\$138			\$138				\$
4030000	3912000	WYP	\$405						\$405	\$
4030000	3912000	WYU	\$12							\$12
4030000	3912000	Result	\$10,203	\$239	\$2,772	\$822	\$4,137	\$602	\$1,612	\$21
4030000	3913000	CN	\$2		\$1					
4030000	3913000	OR	\$3							
4030000	3913000	SG	\$68	\$1	\$18	\$5	\$29	\$4	\$11	\$
4030000	3913000	SO	\$19		\$5	\$1	\$8	\$1	\$3	\$
4030000	3913000	UT	\$3				\$3			
4030000	3913000	WA	\$							
4030000	3913000	WYP	\$2						\$2	
4030000	3913000	Result	\$96	\$2	\$27	\$7	\$41	\$5	\$16	\$
4030000	3930000	CA	\$5	\$5						
4030000	3930000	IDU	\$23					\$23		
4030000	3930000	OR	\$130		\$130					
4030000	3930000	SG	\$203	\$3	\$53	\$16	\$85	\$12	\$33	\$1
4030000	3930000	SO	\$18		\$5	\$1	\$8	\$1	\$3	\$
4030000	3930000	SSGCT	\$2	\$	\$1					\$
4030000	3930000	UT	\$167				\$167			
4030000	3930000	WA	\$24			\$24				
4030000	3930000	WYP	\$52						\$52	
4030000	3930000	WYU	\$8							\$8
4030000	3930000	Result	\$632	\$9	\$189	\$42	\$260	\$35	\$96	\$1
4030000	3940000	CA	\$22	\$22						
4030000	3940000	IDU	\$79					\$79		
4030000	3940000	OR	\$461		\$461					
4030000	3940000	SE	\$	\$						\$
4030000	3940000	SG	\$1,201	\$20	\$315	\$96	\$503	\$69	\$193	\$5
4030000	3940000	SO	\$197	\$5	\$55	\$15	\$82	\$11	\$28	\$1
4030000	3940000	SSGCH	\$90	\$2	\$24	\$7	\$37	\$5	\$15	\$
4030000	3940000	SSGCT	\$4	\$	\$1				\$1	\$
4030000	3940000	UT	\$570				\$570			
4030000	3940000	WA	\$93			\$93				
4030000	3940000	WYP	\$184						\$184	
4030000	3940000	WYU	\$27							\$27
4030000	3940000	Result	\$2,927	\$48	\$855	\$212	\$1,194	\$165	\$448	\$6
4030000	3950000	CA	\$15	\$15						
4030000	3950000	IDU	\$71					\$71		
4030000	3950000	OR	\$657							
4030000	3950000	SE	\$1	\$						\$
4030000	3950000	SG	\$351	\$6	\$92	\$28	\$147	\$20	\$57	\$1
4030000	3950000	SO	\$314	\$7	\$87	\$25	\$132	\$18	\$45	\$1
4030000	3950000	SSGCH	\$13	\$	\$3	\$1	\$5	\$1	\$2	\$
4030000	3950000	UT	\$396				\$396			
4030000	3950000	WA	\$100			\$100				
4030000	3950000	WYP	\$191						\$191	
4030000	3950000	WYU	\$39							\$39



**Depreciation Expense (Actuals)**  
 Twelve Months Ending - December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC
4030000	3950000	Result	\$2,148	\$29	\$840	\$164	\$680	\$109	\$334	\$2
4030000	3970000	CA	\$110	\$110					\$	\$
4030000	3970000	CN	\$114	\$3	\$35	\$8	\$55	\$4	\$9	\$
4030000	3970000	IDU	\$208					\$208		\$
4030000	3970000	OR	\$1,468		\$1,468					\$
4030000	3970000	SE	\$5	\$	\$	\$	\$2	\$	\$	\$
4030000	3970000	SG	\$4,183	\$71	\$1,096	\$335	\$1,750	\$241	\$674	\$16
4030000	3970000	SO	\$2,037	\$48	\$564	\$160	\$853	\$113	\$294	\$5
4030000	3970000	SSGCH	\$32	\$1	\$9	\$3	\$13	\$2	\$5	\$
4030000	3970000	SSGCT	\$	\$	\$	\$	\$	\$	\$	\$
4030000	3970000	UT	\$1,291			\$454	\$1,291			\$
4030000	3970000	WA	\$454							\$
4030000	3970000	WYP	\$831						\$831	\$
4030000	3970000	WYU	\$190						\$190	\$
4030000	3970000	Result	\$10,924	\$232	\$3,173	\$960	\$3,964	\$569	\$2,003	\$22
4030000	3972000	CA	\$3	\$3						\$
4030000	3972000	CN	\$3	\$	\$1	\$	\$2	\$	\$	\$
4030000	3972000	IDU	\$10					\$10		\$
4030000	3972000	OR	\$45		\$45					\$
4030000	3972000	SG	\$28	\$	\$7	\$2	\$12	\$2	\$5	\$
4030000	3972000	SO	\$15	\$	\$4	\$1	\$6	\$1	\$2	\$
4030000	3972000	SSGCH	\$9	\$	\$2	\$1	\$4	\$	\$1	\$
4030000	3972000	SSGCT	\$	\$	\$	\$	\$	\$	\$	\$
4030000	3972000	UT	\$121				\$121			\$
4030000	3972000	WA	\$26			\$26				\$
4030000	3972000	WYP	\$37						\$37	\$
4030000	3972000	WYU	\$3						\$3	\$
4030000	3972000	Result	\$299	\$4	\$59	\$30	\$144	\$13	\$48	\$
4030000	3980000	CA	\$2	\$2						\$
4030000	3980000	CN	\$11	\$	\$3	\$1	\$5	\$	\$1	\$
4030000	3980000	IDU	\$3					\$3		\$
4030000	3980000	OR	\$37		\$37					\$
4030000	3980000	SE	\$	\$	\$	\$	\$	\$	\$	\$
4030000	3980000	SG	\$98	\$2	\$26	\$8	\$41	\$6	\$16	\$
4030000	3980000	SO	\$197	\$5	\$55	\$15	\$83	\$11	\$28	\$1
4030000	3980000	UT	\$20			\$7	\$20			\$
4030000	3980000	WA	\$7							\$
4030000	3980000	WYP	\$9						\$9	\$
4030000	3980000	WYU	\$1						\$1	\$
4030000	3980000	Result	\$385	\$8	\$120	\$31	\$149	\$21	\$65	\$1
4030000	565131	DEPR - PROD STEAM NOT CLASSIFIED	\$489,945	\$13,909	\$138,516	\$40,004	\$199,206	\$26,554	\$70,504	\$1,251
4032000	565131	SG	\$31	\$1	\$8	\$2	\$13	\$2	\$5	\$
4032000	565131	Result	\$31	\$1	\$8	\$2	\$13	\$2	\$5	\$
4033000	565133	DEPR - PROD HYDRO NOT CLASSIFIED	\$2,225	\$38	\$583	\$178	\$931	\$128	\$358	\$9
4033000	565133	SG-U	\$1,351	\$23	\$354	\$108	\$565	\$78	\$218	\$5
4033000	565133	Result	\$3,577	\$60	\$937	\$287	\$1,497	\$206	\$576	\$14



**Depreciation Expense (Actuals)**  
 Twelve Months Ending - December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC
4033000	Result		\$3,577	\$60	\$937	\$287	\$1,497	\$206	\$576	\$14
4034000	565134	SG	\$16	\$	\$4	\$1	\$7	\$1	\$3	\$
4034000	565134	Result	\$16	\$	\$4	\$1	\$7	\$1	\$3	\$
4034000	Result		\$16	\$	\$4	\$1	\$7	\$1	\$3	\$
4035000	565141	SG	\$3,428	\$58	\$898	\$275	\$1,434	\$197	\$552	\$13
4035000	565141	Result	\$3,428	\$58	\$898	\$275	\$1,434	\$197	\$552	\$13
4035000	Result		\$3,428	\$58	\$898	\$275	\$1,434	\$197	\$552	\$13
4036000	565161	CA	-\$6,009	-\$6,009						\$
4036000	565161	IDU	\$29					\$29		\$
4036000	565161	OR	\$141		\$141					\$
4036000	565161	UT	\$235				\$235			\$
4036000	565161	WA	\$105			\$105				\$
4036000	565161	WYP	\$98						\$98	\$
4036000	565161	Result	-\$5,400	-\$6,009	\$141	\$105	\$235	\$29	\$98	\$
4037000	565201	SG	-\$5,400	-\$6,009	\$141	\$105	\$235	\$29	\$98	\$
4037000	565201	Result	-\$5,400	-\$6,009	\$141	\$105	\$235	\$29	\$98	\$
4037000	Result		\$49	\$1	\$13	\$4	\$20	\$3	\$8	\$
4037000	Result		\$49	\$1	\$13	\$4	\$20	\$3	\$8	\$
Overall Result			\$491,644	\$8,021	\$140,518	\$40,678	\$202,412	\$26,992	\$71,745	\$1,278





**Amortization Expense (Actuals)**

Twelve Months Ending - December 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC	Other
4040000	3020000	IDU	\$20					\$20			
		FRANCHISES AND CONSENTS									
4040000	3020000	SG	\$487	\$8	\$128	\$39	\$204	\$28	\$78	\$2	
		FRANCHISES AND CONSENTS									
4040000	3020000	SG-P	\$2,602	\$44	\$682	\$209	\$1,089	\$150	\$419	\$10	
		FRANCHISES AND CONSENTS									
4040000	3020000	SG-U	\$325	\$5	\$85	\$26	\$136	\$19	\$52	\$1	
		FRANCHISES AND CONSENTS									
4040000	3020000	Result	\$3,434	\$58	\$895	\$274	\$1,429	\$217	\$550	\$13	
		OR	\$12		\$12						
4040000	3031040	SG	\$332	\$6	\$87	\$27	\$139	\$19	\$53	\$1	
		INTANGIBLE PLANT									
4040000	3031040	Result	\$343	\$6	\$99	\$27	\$139	\$19	\$53	\$1	
		SO	\$341	\$8	\$95	\$27	\$143	\$19	\$49	\$1	
4040000	3031050	Result	\$341	\$8	\$95	\$27	\$143	\$19	\$49	\$1	
		RWT - RCMS WORK TRACKING									
4040000	3031080	SO	\$9	\$	\$3	\$1	\$4	\$1	\$1	\$	
		FMS - FUEL MANAGEMENT SYSTEM									
4040000	3031080	Result	\$9	\$	\$3	\$1	\$4	\$1	\$1	\$	
		SO	\$435	\$10	\$121	\$34	\$182	\$24	\$63	\$1	
4040000	3031680	Result	\$435	\$10	\$121	\$34	\$182	\$24	\$63	\$1	
		DISTRIBUTION AUTOMATION PILOT									
4040000	3031760	SO	\$23	\$1	\$6	\$2	\$9	\$1	\$3	\$	
		RECORD CENTER MGMT SOFTWARE									
4040000	3031760	Result	\$23	\$1	\$6	\$2	\$9	\$1	\$3	\$	
		CN	\$4,258	\$107	\$1,310	\$299	\$2,055	\$165	\$321	\$	
4040000	3031830	Result	\$4,258	\$107	\$1,310	\$299	\$2,055	\$165	\$321	\$	
		CUSTOMER SERVICE SYSTEM									
4040000	3032040	SO	\$79	\$2	\$22	\$6	\$33	\$4	\$11	\$	
		SAP									
4040000	3032220	Result	\$79	\$2	\$22	\$6	\$33	\$4	\$11	\$	
		ENTERPRISE DATA WRHSE - BI RPTG TOOL									
4040000	3032270	SO	\$280	\$7	\$78	\$22	\$117	\$16	\$40	\$1	
		ENTERPRISE DATA WAREHOUSE									
4040000	3032340	Result	\$280	\$7	\$78	\$22	\$117	\$16	\$40	\$1	
		SO	\$73	\$2	\$20	\$6	\$31	\$4	\$11	\$	
4040000	3032340	Result	\$73	\$2	\$20	\$6	\$31	\$4	\$11	\$	
		FACILITY INSPECTION REPORTING SYSTEM									
4040000	3032360	SO	\$144	\$3	\$40	\$11	\$60	\$8	\$21	\$	
		2002 GRID NET POWER COST MODELING									
4040000	3032360	Result	\$144	\$3	\$40	\$11	\$60	\$8	\$21	\$	
		SO	\$29	\$1	\$8	\$2	\$12	\$2	\$4	\$	
4040000	3032510	Result	\$29	\$1	\$8	\$2	\$12	\$2	\$4	\$	
		OPERATIONS MAPPING SYSTEM									
4040000	3032590	SO	\$56	\$1	\$16	\$4	\$24	\$3	\$8	\$	
		SUBSTATION/CIRCUIT HISTORY OF OPERATIONS									
4040000	3032590	Result	\$56	\$1	\$16	\$4	\$24	\$3	\$8	\$	
		SO	\$324	\$8	\$90	\$25	\$136	\$18	\$47	\$1	
4040000	3032600	Result	\$324	\$8	\$90	\$25	\$136	\$18	\$47	\$1	
		SINGLE PERSON SCHEDULING									
4040000	3032640	SO	\$32	\$1	\$9	\$2	\$13	\$2	\$5	\$	
		TIBCO SOFTWARE									
4040000	3032640	Result	\$32	\$1	\$9	\$2	\$13	\$2	\$5	\$	
		SG	\$6	\$	\$2	\$	\$3	\$	\$1	\$	
4040000	3032710	Result	\$6	\$	\$2	\$	\$3	\$	\$1	\$	
		ROUGE RIVER HYDRO INTANGIBLES									
4040000	3032710	SO	\$707	\$12	\$185	\$57	\$296	\$41	\$114	\$3	
		IMPROVEMENTS TO PLANT OWNED BY JAMES RIV									
4040000	3032730	Result	\$707	\$12	\$185	\$57	\$296	\$41	\$114	\$3	
		SO	\$220	\$4	\$58	\$18	\$92	\$13	\$35	\$1	
4040000	3032740	Result	\$220	\$4	\$58	\$18	\$92	\$13	\$35	\$1	
		GADSBY INTANGIBLE ASSETS									
4040000	3032740	SO	\$92	\$2	\$24	\$7	\$39	\$5	\$15	\$	
		GADSBY INTANGIBLE ASSETS									
4040000	3032750	Result	\$92	\$2	\$24	\$7	\$39	\$5	\$15	\$	
		EAGLE POINT HYDRO ASSETS									
4040000	3032750	SO	\$432	\$7	\$113	\$35	\$181	\$25	\$70	\$2	
		SWIFT 2 IMPROVEMENTS									
4040000	3032760	Result	\$432	\$7	\$113	\$35	\$181	\$25	\$70	\$2	
		SWIFT 2 IMPROVEMENTS									



**Amortization Expense (Actuals)**

Twelve Months Ending - December 2010

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC	Other
4040000	3032770	SG	\$15	\$	\$4	\$1	\$6	\$1	\$2	\$	\$
4040000	3032770	<b>Result</b>	<b>\$15</b>	<b>\$</b>	<b>\$4</b>	<b>\$1</b>	<b>\$6</b>	<b>\$1</b>	<b>\$2</b>	<b>\$</b>	<b>\$</b>
4040000	3032780	SG	\$6	\$	\$2	\$	\$3	\$	\$1	\$	\$
4040000	3032780	SG-U	\$1	\$	\$	\$	\$	\$	\$	\$	\$
4040000	3032780	<b>Result</b>	<b>\$7</b>	<b>\$</b>	<b>\$2</b>	<b>\$1</b>	<b>\$3</b>	<b>\$</b>	<b>\$1</b>	<b>\$</b>	<b>\$</b>
4040000	3032860	SO	\$424	\$10	\$118	\$33	\$178	\$24	\$61	\$1	\$
4040000	3032860	<b>Result</b>	<b>\$424</b>	<b>\$10</b>	<b>\$118</b>	<b>\$33</b>	<b>\$178</b>	<b>\$24</b>	<b>\$61</b>	<b>\$1</b>	<b>\$</b>
4040000	3032900	SG	\$40	\$1	\$10	\$3	\$17	\$2	\$6	\$	\$
4040000	3032900	<b>Result</b>	<b>\$40</b>	<b>\$1</b>	<b>\$10</b>	<b>\$3</b>	<b>\$17</b>	<b>\$2</b>	<b>\$6</b>	<b>\$</b>	<b>\$</b>
4040000	3032990	SO	\$526	\$12	\$146	\$41	\$220	\$29	\$76	\$1	\$
4040000	3032990	<b>Result</b>	<b>\$526</b>	<b>\$12</b>	<b>\$146</b>	<b>\$41</b>	<b>\$220</b>	<b>\$29</b>	<b>\$76</b>	<b>\$1</b>	<b>\$</b>
4040000	3033090	SG	\$1,261	\$21	\$330	\$101	\$527	\$73	\$203	\$5	\$
4040000	3033090	<b>Result</b>	<b>\$1,261</b>	<b>\$21</b>	<b>\$330</b>	<b>\$101</b>	<b>\$527</b>	<b>\$73</b>	<b>\$203</b>	<b>\$5</b>	<b>\$</b>
4040000	3033120	SG	\$22	\$	\$6	\$2	\$9	\$1	\$3	\$	\$
4040000	3033120	SO	\$3,882	\$91	\$1,076	\$304	\$1,625	\$216	\$560	\$10	\$
4040000	3033120	WYP	\$69	\$	\$	\$	\$	\$	\$	\$	\$
4040000	3033120	<b>Result</b>	<b>\$3,973</b>	<b>\$91</b>	<b>\$1,081</b>	<b>\$306</b>	<b>\$1,634</b>	<b>\$217</b>	<b>\$632</b>	<b>\$11</b>	<b>\$</b>
4040000	3033170	CN	\$517	\$13	\$159	\$36	\$250	\$20	\$39	\$	\$
4040000	3033170	<b>Result</b>	<b>\$517</b>	<b>\$13</b>	<b>\$159</b>	<b>\$36</b>	<b>\$250</b>	<b>\$20</b>	<b>\$39</b>	<b>\$</b>	<b>\$</b>
4040000	3033180	SO	\$405	\$9	\$112	\$32	\$170	\$23	\$58	\$1	\$
4040000	3033180	<b>Result</b>	<b>\$405</b>	<b>\$9</b>	<b>\$112</b>	<b>\$32</b>	<b>\$170</b>	<b>\$23</b>	<b>\$58</b>	<b>\$1</b>	<b>\$</b>
4040000	3033190	CN	\$533	\$13	\$164	\$37	\$257	\$21	\$40	\$	\$
4040000	3033190	<b>Result</b>	<b>\$533</b>	<b>\$13</b>	<b>\$164</b>	<b>\$37</b>	<b>\$257</b>	<b>\$21</b>	<b>\$40</b>	<b>\$</b>	<b>\$</b>
4040000	3033300	CN	\$218	\$5	\$67	\$15	\$105	\$8	\$16	\$	\$
4040000	3033300	<b>Result</b>	<b>\$218</b>	<b>\$5</b>	<b>\$67</b>	<b>\$15</b>	<b>\$105</b>	<b>\$8</b>	<b>\$16</b>	<b>\$</b>	<b>\$</b>
4040000	3033310	SO	\$566	\$13	\$157	\$44	\$237	\$32	\$82	\$2	\$
4040000	3033310	<b>Result</b>	<b>\$566</b>	<b>\$13</b>	<b>\$157</b>	<b>\$44</b>	<b>\$237</b>	<b>\$32</b>	<b>\$82</b>	<b>\$2</b>	<b>\$</b>
4040000	3033320	SO	\$854	\$20	\$237	\$67	\$358	\$48	\$123	\$2	\$
4040000	3033320	<b>Result</b>	<b>\$854</b>	<b>\$20</b>	<b>\$237</b>	<b>\$67</b>	<b>\$358</b>	<b>\$48</b>	<b>\$123</b>	<b>\$2</b>	<b>\$</b>
4040000	3033360	SO	\$245	\$6	\$68	\$19	\$102	\$14	\$35	\$1	\$
4040000	3033360	<b>Result</b>	<b>\$245</b>	<b>\$6</b>	<b>\$68</b>	<b>\$19</b>	<b>\$102</b>	<b>\$14</b>	<b>\$35</b>	<b>\$1</b>	<b>\$</b>
4040000	3034900	CN	\$7	\$	\$2	\$1	\$4	\$	\$1	\$	\$
4040000	3034900	IDU	\$	\$	\$	\$	\$	\$	\$	\$	\$
4040000	3034900	OR	\$3	\$	\$3	\$	\$	\$	\$	\$	\$
4040000	3034900	SE	\$12	\$	\$3	\$1	\$5	\$1	\$2	\$	\$
4040000	3034900	SG	\$5,436	\$92	\$1,424	\$436	\$2,275	\$313	\$875	\$21	\$
4040000	3034900	SG-P	\$1	\$	\$	\$	\$	\$	\$	\$	\$
4040000	3034900	SO	\$437	\$10	\$121	\$34	\$183	\$24	\$63	\$1	\$
4040000	3034900	SSGCH	\$54	\$1	\$15	\$5	\$22	\$3	\$9	\$	\$
4040000	3034900	UT	\$13	\$	\$	\$	\$13	\$	\$	\$	\$
4040000	3034900	WA	\$	\$	\$	\$	\$	\$	\$	\$	\$
4040000	3034900	WYP	\$66	\$	\$	\$	\$	\$	\$	\$	\$
4040000	3034900	<b>Result</b>	<b>\$6,032</b>	<b>\$103</b>	<b>\$1,569</b>	<b>\$477</b>	<b>\$2,502</b>	<b>\$342</b>	<b>\$1,016</b>	<b>\$22</b>	<b>\$</b>
4040000	3316000	SG-P	\$123	\$2	\$32	\$10	\$51	\$7	\$20	\$	\$
4040000	3316000	SG-U	\$18	\$	\$5	\$1	\$8	\$1	\$3	\$	\$
4040000	3316000	<b>Result</b>	<b>\$141</b>	<b>\$2</b>	<b>\$37</b>	<b>\$11</b>	<b>\$59</b>	<b>\$8</b>	<b>\$23</b>	<b>\$1</b>	<b>\$</b>



**Amortization Expense (Actuals)**

Twelve Months Ending - December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC	Other
4040000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	\$28	\$	\$7	\$2	\$12	\$2	\$5	\$	\$
4040000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	<b>Result</b>	<b>\$28</b>	<b>\$7</b>	<b>\$2</b>	<b>\$12</b>	<b>\$2</b>	<b>\$5</b>	<b>\$</b>	<b>\$</b>
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$199	\$199	\$85	\$19	\$133	\$11	\$21	\$	\$
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$276	\$7	\$642						
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$1,167	\$27	\$323	\$91	\$488	\$65	\$168	\$3	\$
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$1				\$1				
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$107			\$107					
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$526						\$526		
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$3								
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	<b>Result</b>	<b>\$2,921</b>	<b>\$1,060</b>	<b>\$218</b>	<b>\$622</b>	<b>\$76</b>	<b>\$718</b>	<b>\$3</b>	<b>\$3</b>
4049000	566200	AMORTIZATION OTHER INTANGIBLE	-\$215	-\$4	-\$56	-\$17	-\$90	-\$12	-\$35	-\$1	-\$1
4049000	566200	AMORTIZATION OTHER INTANGIBLE	<b>Result</b>	<b>-\$215</b>	<b>-\$4</b>	<b>-\$56</b>	<b>-\$90</b>	<b>-\$12</b>	<b>-\$35</b>	<b>-\$1</b>	<b>-\$1</b>
4061000	566920	AMORT ELEC PLANT ACQ ADJ	\$5,518	\$93	\$1,446	\$443	\$2,309	\$318	\$889	\$21	\$
4061000	566920	AMORT ELEC PLANT ACQ ADJ	<b>Result</b>	<b>\$5,518</b>	<b>\$93</b>	<b>\$443</b>	<b>\$2,309</b>	<b>\$318</b>	<b>\$889</b>	<b>\$21</b>	<b>\$</b>
4070000	566930	AMORTIZATION OF UNREC PLNT-POWERDALE	\$2,861	\$48	\$750	\$229	\$1,197	\$165	\$461	\$11	\$
4070000	566930	AMORTIZATION OF UNREC PLNT-POWERDALE	<b>Result</b>	<b>\$2,861</b>	<b>\$48</b>	<b>\$750</b>	<b>\$1,197</b>	<b>\$165</b>	<b>\$461</b>	<b>\$11</b>	<b>\$</b>
4071500	566941	AMORT OF UNREC PLANT - TROJAN	-\$68	-\$68							\$41
4071500	566941	AMORT OF UNREC PLANT - TROJAN	\$2,007	\$34	\$522	\$160	\$938	\$117	\$328	\$8	\$
4071500	566941	AMORT OF UNREC PLANT - TROJAN	<b>Result</b>	<b>\$1,663</b>	<b>\$34</b>	<b>-\$116</b>	<b>\$838</b>	<b>\$117</b>	<b>\$328</b>	<b>\$8</b>	<b>\$</b>
4073000	566950	AMORT OF SB1149 REGUL ASSETS	\$41								\$41
4073000	566950	AMORT OF SB1149 REGUL ASSETS	<b>Result</b>	<b>\$41</b>							<b>\$41</b>
<b>Overall Result</b>			<b>\$44,976</b>	<b>\$1,085</b>	<b>\$12,511</b>	<b>\$3,244</b>	<b>\$18,638</b>	<b>\$2,394</b>	<b>\$6,935</b>	<b>\$128</b>	<b>\$41</b>





**Taxes Other Than Income**

Twelve Months Ending - December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC
4081000	583150	SO	\$	\$	\$	\$	\$	\$	\$	\$
4081000	583150	Result	\$	\$	\$	\$	\$	\$	\$	\$
4081000	584960	SO	-\$92	-\$9	-\$108	-\$31	-\$164	-\$22	-\$56	-\$1
4081000	584960	Result	-\$92	-\$9	-\$108	-\$31	-\$164	-\$22	-\$56	-\$1
4081500	579000	GPS	\$100,361	\$2,350	\$27,804	\$7,868	\$42,012	\$5,589	\$14,467	\$270
4081500	579000	Result	\$100,361	\$2,350	\$27,804	\$7,868	\$42,012	\$5,589	\$14,467	\$270
4081800	578000	CA	\$1,150	\$1,150						
4081800	578000	OR	\$22,210		\$22,210					
4081800	578000	WA	\$91			\$91				
4081800	578000	WYP	\$1,568						\$1,568	
4081800	578000	Result	\$25,019	\$1,150	\$22,210	\$91			\$1,568	
4081990	583260	SO	\$25,019	\$1,150	\$22,210	\$91			\$1,568	
4081990	583260	Result	\$25,019	\$1,150	\$22,210	\$91			\$1,568	
4081990	583261	OR	\$9,832	\$230	\$2,724	\$771	\$4,116	\$548	\$1,417	\$26
4081990	583261	Result	\$9,832	\$230	\$2,724	\$771	\$4,116	\$548	\$1,417	\$26
4081990	583262	UT	\$723		\$723					
4081990	583262	Result	\$723		\$723					
4081990	583263	SE	\$1					\$1		
4081990	583263	Result	\$1					\$1		
4081990	583263	SE	\$269	\$4	\$68	\$21	\$111	\$17	\$47	\$1
4081990	583263	Result	\$269	\$4	\$68	\$21	\$111	\$17	\$47	\$1
4081990	583265	WA	\$31		\$31					
4081990	583265	Result	\$31		\$31					
4081990	583266	SE	\$27	\$	\$7	\$2	\$11	\$2	\$5	\$
4081990	583266	Result	\$27	\$	\$7	\$2	\$11	\$2	\$5	\$
4081990	583267	WYP	\$56		\$56				\$56	
4081990	583267	Result	\$56		\$56				\$56	
4081990	583269	SE	\$192	\$3	\$48	\$15	\$79	\$12	\$34	\$1
4081990	583269	Result	\$192	\$3	\$48	\$15	\$79	\$12	\$34	\$1
4081990	583272	UT	\$1		\$1					
4081990	583272	Result	\$1		\$1					
4081990	584100	SE	\$392	\$6	\$98	\$30	\$161	\$25	\$69	\$1
4081990	584100	Result	\$392	\$6	\$98	\$30	\$161	\$25	\$69	\$1
4081990	584100	Result	\$11,523	\$245	\$3,667	\$870	\$4,480	\$603	\$1,529	\$30
Overall Result			\$136,513	\$3,736	\$53,573	\$8,798	\$46,328	\$6,171	\$17,608	\$298





**Schedule M (Actuals)**

Twelve Months Ending - December 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC	Other	Nutril
SCHMAP	105105	SO	\$805	\$19	\$223	\$63	\$337	\$45	\$116	\$2		
SCHMAP	105127	SCHMDEXP		\$-4	\$-67	\$-235	\$-97	\$-13	\$-34			
SCHMAP	130100	SO	\$1,050	\$25	\$291	\$82	\$440	\$59	\$851	\$3		
SCHMAP	130400	SE	\$10	\$	\$2	\$1	\$4	\$	\$2			
SCHMAP	130550	SE	\$6,969	\$163	\$1,931	\$546	\$2,917	\$388	\$1,005	\$19		
SCHMAP	130700	SE	\$45	\$11	\$11	\$3	\$18	\$3	\$8			
SCHMAP	610106	SE	\$17	\$	\$4	\$1	\$7	\$1	\$3			
SCHMAP	7201051	OTHER	\$30						0			
SCHMAP	920145	SO	\$5,520	\$129	\$1,529	\$433	\$2,311	\$307	\$796	\$15		
SCHMAP	920145	SE	\$28	\$	\$7	\$12	\$11	\$2	\$5			
SCHMAT	105100	SO	\$13,493	\$316	\$3,738	\$1,058	\$5,648	\$751	\$1,945	\$36		
SCHMAT	105120	SCHMDEXP	\$566,451	\$9,241	\$161,899	\$46,867	\$233,210	\$31,099	\$82,662	\$1,473		
SCHMAT	105121	SE	\$17,815	\$292	\$4,488	\$1,374	\$7,345	\$1,130	\$3,143	\$63		
SCHMAT	105123	SG	\$16,316	\$276	\$1,308	\$6,827	\$939	\$2,627	\$63			
SCHMAT	105130	CIAC	\$46,837	\$1,659	\$13,151	\$3,092	\$22,188	\$2,166	\$4,580			
SCHMAT	105140	SNPD	\$6,695	\$237	\$1,880	\$442	\$3,172	\$310	\$655			
SCHMAT	105142	SNP	\$73,561	\$1,610	\$19,752	\$5,638	\$31,707	\$4,045	\$10,605	\$203		
SCHMAT	105146	SG	\$556	\$9	\$146	\$45	\$233	\$32	\$89			
SCHMAT	110100	SE	\$2,153	\$35	\$540	\$166	\$887	\$136	\$380	\$8		
SCHMAT	145030	SNPD	\$2,872	\$102	\$806	\$190	\$1,361	\$133	\$281			
SCHMAT	205025	SE	\$3,007	\$49	\$754	\$232	\$1,240	\$191	\$531	\$11		
SCHMAT	205100	SE	\$3,742	\$61	\$938	\$289	\$1,543	\$237	\$660	\$13		
SCHMAT	205411	SE	\$122	\$2	\$30	\$9	\$50	\$8	\$21			
SCHMAT	210100	OR	\$355	\$	\$355	\$	\$	\$	\$			
SCHMAT	210120	OR	\$288	\$	\$288	\$	\$	\$	\$			
SCHMAT	210180	SO	\$1,097	\$26	\$304	\$86	\$459	\$61	\$158	\$3		
SCHMAT	320110	BADDEBT	\$1,315	\$59	\$500	\$164	\$424	\$71	\$96			
SCHMAT	320115	OTHER	\$	\$	\$	\$	\$	\$	\$			
SCHMAT	320140	OR	\$2,270	\$	\$2,270	\$	\$	\$	\$			
SCHMAT	320220	UT	\$112	\$7	\$110	\$34	\$175	\$24	\$67	\$2		
SCHMAT	415110	SG	\$419	\$	\$	\$58	\$	\$	\$			
SCHMAT	415301	WA	\$68	\$	\$	\$	\$	\$	\$			
SCHMAT	415500	SGCT	\$1,122	\$19	\$295	\$90	\$471	\$65	\$181	\$		
SCHMAT	415510	WA	\$52	\$	\$	\$52	\$	\$	\$			
SCHMAT	415700	OTHER	\$756	\$	\$	\$	\$	\$	\$			
SCHMAT	415702	WYP	\$28	\$	\$	\$	\$	\$	\$			
SCHMAT	415703	WYP	\$21	\$	\$	\$	\$	\$	\$			
SCHMAT	415704	UT	\$49	\$	\$	\$47	\$	\$	\$			
SCHMAT	415803	WA	\$47	\$	\$	\$	\$	\$	\$			
SCHMAT	415804	OR	\$296	\$	\$	\$	\$	\$	\$			
SCHMAT	415805	WYP	\$21	\$	\$	\$	\$	\$	\$			
SCHMAT	415806	IDU	\$27	\$	\$	\$	\$	\$	\$			
SCHMAT	415822	UT	\$283	\$	\$	\$	\$	\$	\$			
SCHMAT	415828	WYP	\$309	\$	\$	\$	\$	\$	\$			
SCHMAT	415829	UT	\$279	\$	\$	\$	\$	\$	\$			
SCHMAT	415840	OTHER	\$503	\$	\$	\$	\$	\$	\$			
SCHMAT	415850	SG	\$104	\$	\$	\$	\$	\$	\$			
SCHMAT	415872	OTHER	\$9,971	\$	\$	\$	\$	\$	\$			
SCHMAT	415873	WA	\$1,694	\$	\$	\$	\$	\$	\$			
SCHMAT	415980	UT	\$4	\$	\$	\$	\$	\$	\$			
SCHMAT	415890	IDU	\$610	\$	\$	\$	\$	\$	\$			
SCHMAT	415891	WYP	\$1,062	\$	\$	\$	\$	\$	\$			



**Schedule M (Actuals)**

Twelve Months Ending - December 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC	Other	Netfil
SCHMAT	415885	OR	\$4,567		\$4,567				0			
SCHMAT	415896	WA	\$3,000			\$3,000			0			
SCHMAT	415900	WA	\$3,000						0			
SCHMAT	425100	OTHER	\$8,675						0		\$8,675	
SCHMAT	425125	IDU	\$18					\$18				
SCHMAT	425215	SE	\$1,650	\$27	\$414	\$127	\$680	\$105	\$291	\$6		
SCHMAT	425215	SNPD	\$20	\$1	\$6	\$1	\$10	\$1	\$2	\$		
SCHMAT	425250	SG	\$15	\$4	\$4	\$6	\$6	\$1	\$2	\$		
SCHMAT	425280	SG	\$137	\$2	\$36	\$11	\$57	\$8	\$22	\$1		
SCHMAT	425360	SG	\$172	\$3	\$45	\$14	\$72	\$10	\$28	\$1		
SCHMAT	430100	SO	\$28,319	\$663	\$7,846	\$2,220	\$11,855	\$1,577	\$4,082	\$76	\$68	
SCHMAT	430111	OTHER	\$68						0		\$39	
SCHMAT	430112	OTHER	\$39						0		\$2,604	
SCHMAT	430113	OTHER	\$2,604						0			
SCHMAT	505510	SE	\$7	\$	\$4	\$1	\$7	\$1	\$3	\$		
SCHMAT	505510	SE	\$17	\$	\$19	\$64	\$342	\$45	\$118	\$2		
SCHMAT	605000	SO	\$816	\$32	\$495	\$151	\$794	\$111	\$311	\$7		
SCHMAT	605100	TROID	\$1,902	\$4	\$64	\$17	\$68	\$14	\$38	\$1		
SCHMAT	605710	SE	\$214	\$3	\$42	\$13	\$69	\$11	\$29	\$1		
SCHMAT	610111	SE	\$167	\$15	\$227	\$70	\$374	\$58	\$160	\$3		
SCHMAT	610111	SE	\$907						0			
SCHMAT	610143	WA	\$241			\$241			0			
SCHMAT	610143	OR	\$2,626		\$2,626				0			
SCHMAT	610146	OR	\$61		\$61				0			
SCHMAT	705240	CA	\$1,143						0			
SCHMAT	705260	WA	\$319			\$319			0			
SCHMAT	705261	OTHER	\$3,922						0		\$3,922	
SCHMAT	705265	OR	\$1,516		\$1,516				0			
SCHMAT	705337	OTHER	\$3,594						0		\$3,594	
SCHMAT	715105	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHMAT	715105	OTHER	\$579						0		\$579	
SCHMAT	720200	SO	\$15	\$	\$4	\$1	\$6	\$1	\$2	\$		
SCHMAT	740100	SNP	\$2,331	\$51	\$626	\$179	\$1,005	\$128	\$336	\$6		
SCHMAT	910530	SO	\$1,011	\$24	\$280	\$79	\$423	\$56	\$146	\$3		
SCHMAT	910910	SE	\$1,071	\$16	\$269	\$63	\$442	\$68	\$189	\$4		
SCHMAT	920110	SE	\$1,897	\$31	\$476	\$146	\$782	\$120	\$335	\$7		
SCHMAT	920150	SO	\$1,581	\$37	\$438	\$124	\$662	\$88	\$228	\$4		
SCHMAT	<b>Result</b>		<b>\$852,061</b>	<b>\$16,076</b>	<b>\$236,796</b>	<b>\$69,808</b>	<b>\$336,674</b>	<b>\$44,462</b>	<b>\$116,534</b>	<b>\$1,999</b>	<b>\$30,712</b>	<b>\$</b>
SCHMDP	1102051	SE	\$446	\$7	\$112	\$34	\$184	\$28	\$79	\$2		
SCHMDP	120100	SNP	\$381	\$8	\$102	\$29	\$164	\$21	\$55	\$1		
SCHMDP	130560	SO	\$16,312	\$382	\$4,519	\$1,279	\$6,828	\$908	\$2,351	\$44		
SCHMDP	720105	SO	\$8,123	\$190	\$2,250	\$637	\$3,400	\$452	\$1,171	\$22		
SCHMDP	910918	SE	\$14	\$	\$3	\$1	\$6	\$1	\$2	\$		
SCHMDP	920105	SE	\$26	\$	\$7	\$2	\$11	\$2	\$5	\$		
SCHMDP	920106	SE	\$190	\$3	\$48	\$15	\$78	\$12	\$34	\$1		
SCHMDP	<b>Result</b>		<b>\$25,492</b>	<b>\$592</b>	<b>\$7,041</b>	<b>\$1,997</b>	<b>\$10,672</b>	<b>\$1,425</b>	<b>\$3,697</b>	<b>\$69</b>	<b>\$</b>	<b>\$</b>
SCHMDT	105122	SG	\$110,466	\$1,868	\$28,945	\$8,859	\$46,222	\$6,360	\$17,786	\$427		
SCHMDT	105125	TAXDEPR	\$2,462,905	\$48,900	\$678,436	\$91,744	\$1,039,686	\$125,644	\$352,548	\$7,435		\$118,512
SCHMDT	105126	SE	\$27,643	\$453	\$6,933	\$2,133	\$11,397	\$1,753	\$4,877	\$98		
SCHMDT	105137	SO	\$5,038	\$118	\$1,396	\$210	\$5,038	\$281	\$726	\$14		
SCHMDT	105141	SNP	\$118,430	\$2,593	\$31,800	\$9,077	\$51,047	\$6,512	\$17,074	\$327		
SCHMDT	1051411	AFUDC - Equity							0			
SCHMDT	105143	SO	\$5,490	\$129	\$1,521	\$430	\$2,298	\$306	\$791	\$15		
SCHMDT	105147	SO	\$15	\$	\$4	\$1	\$6	\$1	\$2	\$		
SCHMDT	105148	SE	\$1,042	\$17	\$261	\$80	\$430	\$66	\$184	\$4		



**Schedule M (Actuals)**

Twelve Months Ending - December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC	Other	Nutil
SCHMDT	105149	SE	\$8	\$	\$2	\$1	\$3	\$1	\$1	\$	\$	
SCHMDT	105152	SE	\$326	\$326	\$3,856	\$1,091	\$5,627	\$775	\$2,007	\$37	\$37	
SCHMDT	105165	SE	\$422	\$7	\$106	\$33	\$174	\$27	\$74	\$1	\$1	
SCHMDT	105170	SE	\$652	\$11	\$163	\$50	\$269	\$41	\$115	\$2	\$2	
SCHMDT	105171	SE	\$3,952	\$65	\$991	\$305	\$1,629	\$251	\$697	\$14	\$14	
SCHMDT	105175	SE	\$43,233	\$1,013	\$11,977	\$3,389	\$18,098	\$2,408	\$6,232	\$116	\$116	
SCHMDT	105203	SE	\$63	\$1	\$22	\$7	\$34	\$5	\$13	\$	\$	
SCHMDT	105470	SE	\$3,034	\$71	\$841	\$238	\$1,270	\$169	\$437	\$8	\$8	
SCHMDT	110200	SE	\$513	\$8	\$129	\$40	\$211	\$33	\$90	\$2	\$2	
SCHMDT	110205	SE	\$170	\$3	\$45	\$14	\$71	\$10	\$27	\$1	\$1	
SCHMDT	1102051	SE	\$8	\$	\$8	\$	\$	\$	\$	\$	\$	
SCHMDT	205200	SE	\$169	\$3	\$42	\$13	\$70	\$11	\$30	\$1	\$1	
SCHMDT	210130	IDU	\$26	\$	\$	\$	\$	\$26	\$	\$	\$	
SCHMDT	210200	OTHER	\$4,908	\$115	\$1,360	\$385	\$2,054	\$273	\$707	\$13	\$13	
SCHMDT	287396	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHMDT	287616	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHMDT	320115	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHMDT	3201151	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHMDT	320210	SO	\$2,951	\$69	\$818	\$231	\$1,235	\$164	\$425	\$8	\$8	
SCHMDT	415120	SG	\$138	\$2	\$36	\$11	\$58	\$8	\$22	\$1	\$1	
SCHMDT	415300	SO	\$6,710	\$157	\$1,859	\$526	\$2,809	\$374	\$967	\$18	\$18	
SCHMDT	415501	IDU	\$33	\$	\$	\$	\$	\$33	\$	\$	\$	
SCHMDT	415502	OR	\$54	\$	\$54	\$	\$	\$	\$	\$	\$	
SCHMDT	415503	WA	\$97	\$	\$97	\$	\$	\$	\$	\$	\$	
SCHMDT	415680	OR	\$212	\$	\$212	\$	\$	\$	\$	\$	\$	
SCHMDT	415705	WYP	\$100	\$	\$	\$	\$	\$	99,955	\$	\$	
SCHMDT	415821	WYP	\$1,370	\$	\$	\$	\$	\$	137,027	\$	\$	
SCHMDT	415852	IDU	\$305	\$	\$	\$	\$	\$305	\$	\$	\$	
SCHMDT	415853	OR	\$493	\$	\$493	\$	\$	\$	\$	\$	\$	
SCHMDT	415854	WA	\$852	\$	\$852	\$	\$	\$	\$	\$	\$	
SCHMDT	415855	OTHER	\$1,230	\$	\$	\$	\$	\$	\$	\$	\$1,230	
SCHMDT	415856	WYP	\$34	\$	\$	\$	\$	\$	34,392	\$	\$	
SCHMDT	415857	OTHER	\$249	\$	\$249	\$	\$	\$	\$	\$	\$249	
SCHMDT	415858	WYP	\$666	\$	\$	\$	\$	\$	665,891	\$	\$	
SCHMDT	415859	OTHER	\$52	\$	\$	\$	\$	\$	\$	\$	\$52	
SCHMDT	415865	OTHER	\$15,725	\$	\$	\$	\$	\$	\$	\$	\$15,725	
SCHMDT	415866	OTHER	\$227	\$	\$	\$	\$	\$	\$	\$	\$227	
SCHMDT	415870	CA	\$4,514	\$4,514	\$	\$	\$	\$	\$	\$	\$	
SCHMDT	415874	OTHER	\$14,550	\$	\$	\$	\$	\$	\$	\$	\$14,550	
SCHMDT	415876	OTHER	\$3,526	\$	\$	\$	\$	\$	\$	\$	\$3,526	
SCHMDT	415892	OTHER	\$10,341	\$	\$	\$	\$	\$	\$	\$	\$10,341	
SCHMDT	415893	OTHER	\$2,969	\$	\$	\$	\$	\$	\$	\$	\$2,969	
SCHMDT	415897	CA	\$223	\$223	\$	\$	\$	\$	\$	\$	\$	
SCHMDT	415898	SE	\$8,257	\$135	\$2,071	\$637	\$3,404	\$524	\$1,457	\$29	\$29	
SCHMDT	425110	CN	\$48	\$1	\$15	\$3	\$23	\$2	\$4	\$	\$	
SCHMDT	425225	SG	\$755	\$13	\$198	\$61	\$316	\$43	\$122	\$3	\$3	
SCHMDT	425380	OTHER	\$604	\$	\$	\$	\$	\$	\$	\$	\$604	
SCHMDT	430110	SO	\$2,626	\$62	\$728	\$206	\$1,099	\$146	\$379	\$7	\$7	
SCHMDT	505125	SE	\$1,015	\$17	\$255	\$78	\$418	\$64	\$179	\$4	\$4	
SCHMDT	505150	SO	\$67	\$2	\$19	\$5	\$28	\$4	\$10	\$	\$	
SCHMDT	505400	SO	\$38	\$1	\$10	\$3	\$16	\$2	\$5	\$	\$	
SCHMDT	605101	WA	\$276	\$	\$276	\$	\$	\$	\$	\$	\$	



**Schedule M (Actuals)**

Twelve Months Ending - December 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC	Other	Nutli
SCHMDT	605102	OR	\$68		\$68				0			
SCHMDT	610000	SE	\$55	\$1	\$14	\$4	\$23	\$3	\$10	\$		
SCHMDT	610100	SE	\$3,013	\$49	\$756	\$232	\$1,242	\$191	\$532	\$11		
SCHMDT	6101001	SO	\$68	\$1	\$16	\$5	\$24	\$3	\$8	\$		
SCHMDT	610130	OR	\$68		\$68				0			
SCHMDT	610140	OTHER	\$80						0		\$80	
SCHMDT	610141	OTHER	\$229						0		\$229	
SCHMDT	610142	UT	\$210			\$210			0			
SCHMDT	610148	OTHER	\$2,604						0		\$2,604	
SCHMDT	610149	OTHER	\$68						0		\$68	
SCHMDT	705200	OTHER	\$386						0		\$386	
SCHMDT	705210	SO	\$110	\$3	\$30	\$9	\$46	\$6	\$16	\$		
SCHMDT	705300	SE	\$1,173	\$19	\$284	\$91	\$484	\$74	\$207	\$4		
SCHMDT	705305	CA	\$41	\$41					0			
SCHMDT	715800	SG	\$550	\$9	\$144	\$44	\$230	\$32	\$89	\$2		
SCHMDT	720300	SO	\$120	\$3	\$33	\$9	\$50	\$7	\$17	\$		
SCHMDT	720500	SO	\$24	\$1	\$7	\$2	\$10	\$1	\$3	\$		
SCHMDT	910560	OTHER	\$10,989						0		\$10,989	
SCHMDT	910580	SO	\$97	\$2	\$27	\$8	\$41	\$5	\$14	\$		
SCHMDT	910905	SE	\$165	\$3	\$41	\$13	\$68	\$10	\$29	\$1		
<b>Result</b>			<b>\$2,903,539</b>	<b>\$61,028</b>	<b>\$777,094</b>	<b>\$121,693</b>	<b>\$1,194,741</b>	<b>\$146,953</b>	<b>\$411,086</b>	<b>\$8,604</b>	<b>\$63,828</b>	<b>\$118,512</b>
			<b>\$3,795,330</b>	<b>\$78,029</b>	<b>\$1,024,863</b>	<b>\$194,610</b>	<b>\$1,547,036</b>	<b>\$193,632</b>	<b>\$533,366</b>	<b>\$10,710</b>	<b>\$94,570</b>	<b>\$118,512</b>



### Interest Expense & Renewable Energy Tax Credits (Actuals)

Twelve Months Ending - December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC	Other
4191000	AFUDC - OTHER	\$79,298	\$1,736	\$21,293	\$6,078	\$34,180	\$4,361	-\$11,432	-\$219	
4191000	AFUDC - OTHER	<b>Result</b>	<b>-\$1,736</b>	<b>-\$21,293</b>	<b>-\$6,078</b>	<b>-\$34,180</b>	<b>-\$4,361</b>	<b>-\$11,432</b>	<b>-\$219</b>	
4270000	INT ON LNG-TRM DBT	\$363,203	\$7,951	\$97,526	\$27,837	\$156,552	\$19,972	\$52,362	\$1,003	
4270000	INT ON LNG-TRM DBT	<b>Result</b>	<b>\$7,951</b>	<b>\$97,526</b>	<b>\$27,837</b>	<b>\$156,552</b>	<b>\$19,972</b>	<b>\$52,362</b>	<b>\$1,003</b>	
4280000	AMT DBT DISC & EXP	\$3,728	\$82	\$1,001	\$286	\$1,607	\$205	\$537	\$10	
4280000	AMT DBT DISC & EXP	<b>Result</b>	<b>\$82</b>	<b>\$1,001</b>	<b>\$286</b>	<b>\$1,607</b>	<b>\$205</b>	<b>\$537</b>	<b>\$10</b>	
4281000	AMORTZN OF LOSS	\$2,331	\$51	\$626	\$179	\$1,005	\$128	\$336	\$6	
4281000	AMORTZN OF LOSS	<b>Result</b>	<b>\$51</b>	<b>\$626</b>	<b>\$179</b>	<b>\$1,005</b>	<b>\$128</b>	<b>\$336</b>	<b>\$6</b>	
4290000	AMT PREM ON DEBT	-\$3	\$	-\$1	\$	-\$1	\$	\$	\$	
4290000	AMT PREM ON DEBT	<b>Result</b>	<b>\$</b>	<b>-\$1</b>	<b>\$</b>	<b>-\$1</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
4310000	OTHER INTEREST EXP	\$11,737	\$257	\$3,152	\$900	\$5,059	\$645	\$1,692	\$32	
4310000	OTHER INTEREST EXP	<b>Result</b>	<b>\$257</b>	<b>\$3,152</b>	<b>\$900</b>	<b>\$5,059</b>	<b>\$645</b>	<b>\$1,692</b>	<b>\$32</b>	
4313000	INT EXP ON REG LIAB	\$630	\$14	\$169	\$48	\$272	\$35	\$91	\$2	
4313000	INT EXP ON REG LIAB	<b>Result</b>	<b>\$14</b>	<b>\$169</b>	<b>\$48</b>	<b>\$272</b>	<b>\$35</b>	<b>\$91</b>	<b>\$2</b>	
4320000	AFUDC - BORROWED	-\$44,618	-\$977	-\$11,981	-\$3,420	-\$19,232	-\$2,454	-\$6,433	-\$123	
4320000	AFUDC - BORROWED	<b>Result</b>	<b>-\$977</b>	<b>-\$11,981</b>	<b>-\$3,420</b>	<b>-\$19,232</b>	<b>-\$2,454</b>	<b>-\$6,433</b>	<b>-\$123</b>	
4091000	INC TX UTIL OP INC	-\$89	-\$1	-\$22	-\$7	-\$37	-\$6	-\$16	\$	
4091000	INC TX UTIL OP INC	<b>Result</b>	<b>-\$1</b>	<b>-\$22</b>	<b>-\$7</b>	<b>-\$37</b>	<b>-\$6</b>	<b>-\$16</b>	<b>\$</b>	
4091000	INC TX UTIL OP INC	-\$55,535	-\$339	-\$14,552	-\$4,454	-\$23,238	-\$3,197	-\$8,942	-\$214	
4091000	INC TX UTIL OP INC	<b>Result</b>	<b>-\$339</b>	<b>-\$14,552</b>	<b>-\$4,454</b>	<b>-\$23,238</b>	<b>-\$3,197</b>	<b>-\$8,942</b>	<b>-\$214</b>	
4091000	STATE INC TAX-ELEC	-\$55,654	-\$941	-\$14,552	-\$4,463	-\$23,287	-\$3,204	-\$8,962	-\$215	
4091000	STATE INC TAX-ELEC	<b>Result</b>	<b>-\$941</b>	<b>-\$14,552</b>	<b>-\$4,463</b>	<b>-\$23,287</b>	<b>-\$3,204</b>	<b>-\$8,962</b>	<b>-\$215</b>	
4091000	STATE INC TAX-ELEC	-\$297	-\$5	-\$78	-\$24	-\$124	-\$17	-\$48	-\$1	
4091000	STATE INC TAX-ELEC	<b>Result</b>	<b>-\$5</b>	<b>-\$78</b>	<b>-\$24</b>	<b>-\$124</b>	<b>-\$17</b>	<b>-\$48</b>	<b>-\$1</b>	
<b>Overall Result</b>		<b>\$201,759</b>	<b>\$4,696</b>	<b>\$54,539</b>	<b>\$15,265</b>	<b>\$87,670</b>	<b>\$10,950</b>	<b>\$28,144</b>	<b>\$495</b>	<b>\$</b>





**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - December 2010  
Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

FERC Account	FERC Seco		Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC	Other	Nutil
4101000	1001005	190FAS 109 DEF TAX LIAB WA-NUTIL								0			
4101000	105122	Repair Deduction	WA	\$41,923	\$709	\$10,985	\$3,362	\$17,542	\$2,414	\$6,750	\$162		
4101000	105125	Tax Depreciation	TAXDEPR	\$934,697	\$18,558	\$257,473	\$34,818	\$394,571	\$47,683	\$133,796	\$2,822		\$44,977
4101000	105126	282DIT PMIDepreciation-Tax	SE	\$10,491	\$172	\$2,631	\$809	\$4,325	\$665	\$1,851	\$37		
4101000	105128	Accelerated Pollution Control Facilities	TAXDEPR	\$	\$	\$	\$	\$	\$	\$	\$		\$
4101000	105130	CIAC	CIAC	\$	\$	\$	\$	\$	\$	\$	\$		\$
4101000	105137	Capitalized Depreciation	SO	\$1,912	\$45	\$530	\$150	\$800	\$106	\$276	\$5		
4101000	105141	AFUDC Debt	SNP	\$44,945	\$984	\$12,068	\$3,445	\$19,373	\$2,472	\$6,480	\$124		
4101000	1051411	AFUDC Equity	SNP	\$	\$	\$	\$	\$	\$	\$	\$		
4101000	105143	282Basis Intangible Difference	SO	\$2,083	\$49	\$577	\$163	\$872	\$116	\$300	\$6		
4101000	105147	Sec 1031 Like Kind Exchange	SO	\$6	\$	\$2	\$	\$2	\$	\$1	\$		
4101000	105148	Mine Safety Sec. 179E Election - PPW	SE	\$396	\$6	\$99	\$31	\$163	\$25	\$70	\$1		
4101000	105149	Mine Safety Sec. 179E Election - PMI	SE	\$3	\$	\$1	\$	\$1	\$	\$	\$		
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	\$5,283	\$124	\$1,464	\$414	\$2,211	\$294	\$762	\$14		\$
4101000	105165	Coal Mine Development	SE	\$160	\$3	\$40	\$12	\$66	\$10	\$28	\$1		
4101000	105170	Coal Mine Extension	SE	\$247	\$4	\$62	\$19	\$102	\$16	\$44	\$1		
4101000	105171	PMI Coal Mine Extension Costs	SE	\$1,500	\$25	\$376	\$116	\$618	\$95	\$265	\$5		
4101000	105175	Cost of Removal	GPS	\$16,407	\$384	\$4,545	\$1,286	\$6,868	\$914	\$2,365	\$44		\$
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SSGCH	\$31	\$1	\$8	\$3	\$13	\$2	\$5	\$		
4101000	105470	282Book Gain/Loss on Land Sales	GPS	\$1,152	\$27	\$319	\$90	\$482	\$64	\$166	\$3		
4101000	110200	IGC Tax Percentage Depletion Deduct	SE	\$195	\$3	\$49	\$15	\$80	\$12	\$34	\$1		
4101000	110205	SRC Tax Percentage Depletion Deduct	SG	\$65	\$1	\$17	\$5	\$27	\$4	\$10	\$		
4101000	120105	Willow Wind Account Receivable	WA	\$64	\$3	\$	\$3	\$	\$	\$	\$		
4101000	205200	M&S INVENTORY WRITE-OFF	SE	\$64	\$1	\$16	\$5	\$26	\$4	\$11	\$		
4101000	210130	283ID PUC Prepaid Taxes	IDU	\$10	\$	\$	\$	\$	\$10	\$	\$		
4101000	210200	283Prepaid Taxes-Property Taxes	GPS	\$1,863	\$44	\$516	\$146	\$780	\$104	\$268	\$5		
4101000	287281	CA AMT Credit	OTHER	\$	\$	\$	\$	\$	\$	\$	\$		\$
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER	\$	\$	\$	\$	\$	\$	\$	\$		\$
4101000	287616	Regulatory Assets - Interim Provisions	OTHER	\$	\$	\$	\$	\$	\$	\$	\$		\$
4101000	287944	Reg Asset Federal Interest Expense	UT	\$	\$	\$	\$	\$	\$	\$	\$		\$
4101000	320115	283INTERIM PROVISION, TOTAL REG ASSETS_LI	OTHER	\$	\$	\$	\$	\$	\$	\$	\$		\$
4101000	3201151	283interim Provision_Tot reg assets_li	OTHER	\$	\$	\$	\$	\$	\$	\$	\$		\$
4101000	320210	190R&E Expense Sec174 Deduction	SO	\$1,120	\$26	\$310	\$88	\$469	\$62	\$161	\$3		\$
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	\$52	\$1	\$14	\$4	\$22	\$3	\$8	\$		\$
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	\$2,547	\$60	\$705	\$200	\$1,066	\$142	\$367	\$7		\$
4101000	415500	283Cholla Pit Trans-APS Amort	SGCT	\$	\$	\$	\$	\$	\$	\$	\$		\$
4101000	415501	Cholla Pit Transact Costs- APS Amort - I	IDU	\$13	\$	\$	\$	\$	\$13	\$	\$		\$
4101000	415502	Cholla Pit Transact Costs- APS Amort - O	OR	\$20	\$	\$20	\$	\$	\$	\$	\$		\$
4101000	415503	Cholla Pit Transact Costs- APS Amort - W	WA	\$37	\$	\$	\$37	\$	\$	\$	\$		\$
4101000	415680	190Def Intervenor Funding Grants-OR	OR	\$80	\$	\$80	\$	\$	\$	\$	\$		\$
4101000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	\$38	\$	\$	\$	\$	\$	\$	\$		\$
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP	\$520	\$	\$	\$	\$	\$	\$	\$		\$
4101000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	\$116	\$	\$116	\$	\$	\$	\$	\$		\$
4101000	415853	Powerdale Decommissioning Reg Asset - OR	OR	\$187	\$	\$187	\$	\$	\$	\$	\$		\$
4101000	415854	Powerdale Decommissioning Reg Asset - WA	WA	\$323	\$	\$323	\$	\$	\$	\$	\$		\$
4101000	415855	Ca - January 2010 Storm Costs	OTHER	\$467	\$	\$	\$	\$	\$	\$	\$		\$
4101000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	\$13	\$	\$	\$	\$	\$	\$	\$		\$
				\$13						13,052			\$467



**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - December 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

FERC Account	FERC Seco		Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC	Other	Nutil
4101000	415857	ID - Deferred Overburden Costs	OTHER	\$95						0		\$95	
4101000	415858	WY - Deferred Overburden Costs	WYP	\$253						252,712			
4101000	415859	WY - Deferred Advertising Costs	OTHER	\$20						0		\$20	
4101000	415865	Reg Asset - Utah MPA	OTHER	\$5,968						0		\$5,968	
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	\$86						0		\$86	
4101000	415870	Deferred Excess Net Power Costs CA	CA	\$1,713	\$1,713					0			
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	\$5,522						0		\$5,522	
4101000	415876	Deferred Excess Net Power Costs - OR	OTHER	\$1,338						0		\$1,338	
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	\$3,925						0		\$3,925	
4101000	415893	OR - MEHC Transition Service Costs	OTHER	\$1,127						0		\$1,127	
4101000	415897	Reg Asset MEHC Transition Service Costs	CA	\$85	\$85					0			
4101000	415898	Deferred Coal Costs - Naughton Contract	SE	\$3,134	\$786	\$242	\$1,292		\$199	\$553	\$11		
4101000	425110	190Tenant Lease Allow-PSU Call Cntr	CN	\$18	\$6	\$1	\$9		\$1	\$1			
4101000	425225	Duke/Hermiston Contract Renegotiation	SG	\$286	\$75	\$23	\$120		\$16	\$46			
4101000	425380	190Idaho Customer Bal/Acct	OTHER	\$229						0		\$229	
4101000	430110	Reg Asset Balance Reclass	SO	\$997	\$276	\$78	\$417		\$56	\$144	\$3		
4101000	505125	190Accrued Royalties	SE	\$385	\$97	\$30	\$159		\$24	\$68	\$1		
4101000	505150	190Misc Current and Accrued Liability-SO	SO	\$25	\$1	\$2	\$11		\$1	\$4	\$		
4101000	505400	190Bonus Liability	SO	\$14	\$4	\$1	\$6		\$1	\$2	\$		
4101000	605100	190Trojan Decommissioning Amort	TROJD	\$	\$	\$	\$		\$	\$	\$	\$	\$
4101000	605101	190Trojan Decommissioning Costs - WA	WA	\$105	\$	\$105	\$		\$	\$	\$	\$	\$
4101000	605102	Trojan Decommissioning Costs - OR	OR	\$26	\$26	\$26	\$		\$	\$	\$	\$	\$
4101000	610000	283PMI Development Costs	SE	\$21	\$5	\$2	\$9		\$1	\$4	\$		
4101000	610100	283PMI AMORT DEVELOPMENT	SE	\$1,143	\$287	\$88	\$471		\$73	\$202	\$4		
4101000	6101001	190NCPA 103-99-00 RAR	SO	\$22	\$1	\$2	\$9		\$1	\$3	\$		
4101000	610130	283781 Shopping Incentive-OR	OR	\$26	\$26	\$26	\$		\$	\$	\$	\$	\$
4101000	610140	190 OR Rate Refunds	OTHER	\$30						0		\$30	
4101000	610141	190WA Rate Refunds	OTHER	\$87						0		\$87	
4101000	610142	283Reg Liability-UT Home Energy Lifeline	UT	\$80			\$80			0			
4101000	610148	Reg Liability - Def NPC Balance Reclass	OTHER	\$988						0		\$988	
4101000	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	\$26						0		\$26	
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER	\$146						0		\$146	
4101000	705210	190Property Insurance	SO	\$42	\$12	\$3	\$17		\$2	\$6	\$		
4101000	705300	Reg Liability - Deferred Benefit Arch S	SE	\$445	\$112	\$34	\$184		\$28	\$79	\$2		
4101000	705305	Reg Liability-CA Gain on Sale of Asset	CA	\$16						0			
4101000	720100	190Redding Contract	SG	\$209	\$4	\$55	\$87		\$12	\$34	\$1		
4101000	7201051	Contra Medicare Subsidy	SO	\$	\$	\$	\$		\$	\$	\$	\$	\$
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	\$46	\$1	\$4	\$19		\$3	\$7	\$		
4101000	720500	190Severance	SO	\$9	\$3	\$1	\$4		\$1	\$1	\$		
4101000	720844	Reg Asset RA Tax Adj on PR Benefit UT	OTHER	\$4,170						0		\$4,170	
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	\$37	\$10	\$3	\$15		\$2	\$5	\$		
4101000	910580	190Wasatch workers comp reserve	SO	\$62	\$1	\$5	\$26		\$4	\$11	\$		
4101000	910905	283PMI BCC Underground Mine Cost Deplet	SE	\$62	\$1	\$5	\$26		\$4	\$11	\$		
4101000	930100	190OR BETC Credit	OTHER	\$	\$	\$	\$		\$	\$	\$	\$	\$
4101000	9301001	Oregon BETC Credit	SG	\$	\$	\$	\$		\$	\$	\$	\$	\$
4101000	Result			\$1,101,922	\$23,161	\$294,915	\$46,184	\$453,416	\$55,770	\$156,011	\$3,265	\$24,223	\$44,977
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	WA	\$962	\$	\$	\$962	\$	\$	\$	\$	\$	\$



**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - December 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

FERC Account	FERC Seco	FERC	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC	Other	Nutil
4111000	1051000	190CAPITALIZED LABOR COSTS	SO	\$5,121	-\$1,200	-\$1,419	-\$401	-\$2,144	-\$285	-\$738	-\$14		
4111000	1051151	Depreciation Flow-Through - CA	CA	-\$214	-\$214								
4111000	1051152	Depreciation Flow-Through - FERC	FERC	-\$33							-\$33		
4111000	1051153	Depreciation Flow-Through - ID	IDU	-\$1,764					-\$1,764				
4111000	1051154	Depreciation Flow-Through - OR	OR	-\$2,336		-\$2,336							
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	-\$11									
4111000	1051156	Depreciation Flow-Through - UT	UT	-\$10,769				-\$10,769					
4111000	1051157	Depreciation Flow-Through - WA	WA	\$939			\$939						
4111000	1051158	Depreciation Flow-Through - WYP	WYP	-\$1,046						-\$1,046			
4111000	1051159	Depreciation Flow-Through - WYU	WYU	-\$438						-\$438			
4111000	105120	Book Depreciation	SCHMDEXP	-\$214,974	-\$3,507	-\$61,442	-\$17,787	-\$88,506	-\$11,802	-\$31,371	-\$559		
4111000	105121	282DIT PMIDepreciation-Book	SE	-\$6,761	-\$111	-\$1,696	-\$522	-\$2,787	-\$429	-\$1,193	-\$24		
4111000	105122	Repair Deduction	SG										
4111000	105123	Sec 481a Adj- Repair Deduction	SG	-\$6,192	-\$105	-\$1,623	-\$497	-\$2,591	-\$356	-\$997	-\$24		
4111000	105128	Accel Pollution Control Facilities Depr	TAXDEPR										
4111000	105130	CIAC	CIAC	-\$17,775	-\$629	-\$4,991	-\$1,174	-\$8,421	-\$822	-\$1,738			
4111000	105140	Highway Relocation	SNPD	-\$2,541	-\$90	-\$713	-\$168	-\$1,204	-\$118	-\$248			
4111000	105142	Avoided Costs	SNP	-\$27,917	-\$611	-\$7,496	-\$2,140	-\$12,033	-\$1,535	-\$4,025	-\$77		
4111000	105143	282Basis Intangible Difference	SO										
4111000	105146	Capitalization of Test Energy	SG	-\$211	-\$4	-\$55	-\$17	-\$88	-\$12	-\$34	-\$1		
4111000	105152	Gain / (Loss) on Prop. Disposition	GPS										
4111000	105165	Coal Mine Development	SE										
4111000	105170	Coal Mine Extension	SE										
4111000	105220	282CHOLLA TAX LEASE	SSGCH	-\$538	-\$9	-\$144	-\$45	-\$221	-\$30	-\$88	-\$2		
4111000	1022203	Cholla SHL NOPA (Lease Amortization)	SSGCH										
4111000	110100	283BOOK COST DEPLETION ADBACK	SE	-\$817	-\$13	-\$205	-\$63	-\$337	-\$52	-\$144	-\$3		
4111000	145030	190Distribution O&M	SNPD	-\$1,090	-\$39	-\$306	-\$72	-\$516	-\$50	-\$107			
4111000	205025	PMI - Fuel Cost Adjustment	SE	-\$1,141	-\$19	-\$286	-\$88	-\$471	-\$72	-\$201	-\$4		
4111000	205100	190COAL PILE INVENTORY	SE	-\$1,420	-\$23	-\$356	-\$110	-\$585	-\$90	-\$250	-\$5		
4111000	205411	190PMI Sec263A	SE	-\$46	-\$1	-\$12	-\$4	-\$19	-\$3	-\$8			
4111000	210100	283OR PUC Prepaid Taxes	OR	-\$135		-\$135							
4111000	210120	283UT PUC Prepaid Taxes	UT	-\$109		-\$109							
4111000	210180	190 Other - Pension(Prepaid)	SO	-\$416	-\$10	-\$115	-\$33	-\$174	-\$23	-\$60	-\$1		
4111000	220100	190Bad Debt Allowance	BADDEBT	-\$499	-\$23	-\$190	-\$62	-\$161	-\$27	-\$37			
4111000	287281	CA AMT Credit	OTHER										
4111000	287396	Regulatory Liabilities - Interim Provisi	OTHER										
4111000	287605	POLLUTION CNTRL FACILITIES DEPR RECLASS	TAXDEPR										
4111000	320115	283INTERIM PROVISION TOTAL REG ASSET_LIA	OTHER										
4111000	320140	283May 2000 Transition Plan Costs-OR	OR	-\$861		-\$861							
4111000	320220	283GLENROCK EXCLUDING RECLAMATION-UT	UT	-\$43				-\$43					
4111000	415110	283Def Reg Asset-Transm Svc Deposit	SG	-\$159	-\$3	-\$42	-\$13	-\$67	-\$9	-\$26	-\$1		
4111000	415301	190-Hazardous Waste/Environmental-WA	WA	-\$22									
4111000	415500	283Cholla Pit Trans-APS Amort	SGCT	-\$426	-\$7	-\$112	-\$34	-\$179	-\$25	-\$69			
4111000	415501	283Cholla Pit Trans-APS Amort-ID	IDU										
4111000	415502	283Cholla Pit Trans-APS Amort-OR	OR										
4111000	415503	283Cholla Pit Trans-APS Amort-WA	WA										
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	-\$20		-\$20							



**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

FERC Account	FERC Seco	Description	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC	Other	Nutil
4111000	415700	190Reg Assets BPA balancing accounts-OR	OTHER	-\$287						0		-\$287	
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	-\$10						-10,485			
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	-\$8						-8,065			
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	-\$19				-\$19		0			
4111000	415803	RTO Grid West N/R Writeoff WA	WA	-\$18			-\$18			0			
4111000	415804	RTO Grid West Notes Receivable-OR	OR	-\$112		-\$112				0			
4111000	415805	RTO Grid West Notes Receivable - WY	WYP	-\$35						-34,923			
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	-\$10				-\$10		0			
4111000	415822	Reg Asset - Pension MMT -UT	UT	-\$107				-\$107		0			
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP	-\$117						-117,133			
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT	-\$106				-\$106		0			
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	-\$191						0		-\$191	
4111000	415850	Unrecovered Plant-Powderdale	SG	-\$39			-\$3			-\$6			
4111000	415872	Deferred Excess Net Power Costs - WY 08	OTHER	-\$3,784						0		-\$3,784	
4111000	415873	Deferred Excess Net Power Costs - WA Hyd	WA	-\$643			-\$643			0			
4111000	415880	Deferred UT Independent Evaluation Fee	UT	-\$1				-\$1		0			
4111000	415890	ID MEHC 2006 Transition Costs	IDU	-\$232					-\$232	0			
4111000	415891	WY - 2006 Transition Severance Costs	WYP	-\$403						-403,124			
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	OR	-\$1,733		-\$1,733				0			
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA	-\$1,139			-\$1,139			0			
4111000	415900	OR SB 409 Recovery	OTHER	-\$3,292						0		-\$3,292	
4111000	425100	Deferred Regulatory Expense	IDU	-\$7					-\$7	0			
4111000	425125	Deferred Coal Cost - Arch	SE	-\$626		-\$157	-\$48	-\$258	-\$40	-\$110	-\$2		
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	-\$8		-\$2	-\$1	-\$4		-\$1			
4111000	425250	283TGS BUYOUT-SG	SG	-\$6		-\$2		-\$2		-\$1			
4111000	425280	283JOSEPH SETTLEMENT-SG	SG	-\$52		-\$14	-\$4	-\$22	-\$3	-\$8			
4111000	425360	190Hermiston Swap	SG	-\$65		-\$17	-\$5	-\$27	-\$4	-\$10			
4111000	430100	283Weatherization	SO	-\$10,747		-\$2,977	-\$843	-\$4,499	-\$599	-\$1,549	-\$29		
4111000	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	-\$26						0		-\$26	
4111000	430112	Reg Asset - Other - Balance Reclass	OTHER	-\$15						0		-\$15	
4111000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-\$988						0		-\$988	
4111000	505510	190PMIVacation Bonus	SE	-\$7		-\$2	-\$1	-\$3		-\$1			
4111000	505600	190Vacation Sickleave & PT Accrual	SO	-\$310		-\$86	-\$24	-\$130	-\$17	-\$45			
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	-\$722		-\$188	-\$57	-\$301	-\$42	-\$118	-\$3		
4111000	605101	Trojan Decommissioning Amort - WA	WA										
4111000	605102	Trojan Decommissioning Amort - OR	OR										
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	SE	-\$81		-\$20	-\$6	-\$34	-\$5	-\$14			
4111000	610111	282PML Sale of Assets	SE	-\$63		-\$16	-\$5	-\$26	-\$4	-\$11			
4111000	610114	PMI EITF04-06 Pre-Stripping Cost	SE	-\$344		-\$86	-\$27	-\$142	-\$22	-\$61	-\$1		
4111000	610143	283Reg Liability-WA Low Energy Program	WA	-\$92						0			
4111000	610145	190Reg Liab. OR Balance Consol	OR	-\$997		-\$997				0			
4111000	610146	OR Reg Asset/Liability Consolidation	OR	-\$23		-\$23				0			
4111000	705240	283CA Alternative Rate for Energy Progra	CA	-\$434						0			
4111000	705260	MEHC Transition Costs-WA	WA	-\$121			-\$121			0			
4111000	705261	Reg Liability - Sale of renewable Energy	OTHER	-\$1,489						0		-\$1,489	
4111000	705265	Reg Liability - OR Energy Conservation C	OR	-\$575		-\$575				0			
4111000	705337	Regulatory Liability - Sale of Renewable	OTHER	-\$1,364						0		-\$1,364	



**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - December 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

FERC Account	FERC Seco		Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC	Other	Nutil
4111000	715105	MCI FOG Wire Lease	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$	
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	-\$220						0		-\$220	
4111000	7201051	Contra Medicare Subsidy	SO							0			
4111000	720200	190Deferred Compensation Payout	SO	-\$6		-\$2		-\$2		-\$1			
4111000	720840	Reg Asset Medicare Subsidy	SO										
4111000	740100	283Post Merger Debt Loss	SNP	-\$885	-\$19	-\$238	-\$68	-\$381	-\$49	-\$128	-\$2		
4111000	910530	190Injuries & Damages	SO	-\$384	-\$9	-\$106	-\$30	-\$161	-\$21	-\$55	-\$1		
4111000	910910	190PMISec 471 Adjustment	SE	-\$407	-\$7	-\$102	-\$31	-\$168	-\$26	-\$72	-\$1		
4111000	920110	190PMIWWYExtractionTax	SE	-\$720	-\$12	-\$181	-\$56	-\$297	-\$46	-\$127	-\$3		
4111000	920150	190FAS112 Book Reserve Postretirement Be	SO	-\$600	-\$14	-\$166	-\$47	-\$251	-\$33	-\$86	-\$2		
4111000	930100	190OR BETC Credit	OTHER										
4111000	9301001	190OR BETC Credit	SG	-\$1,865	-\$32	-\$489	-\$150	-\$780	-\$107	-\$300	-\$7		
<b>Overall Result</b>				<b>-\$340,478</b>	<b>-\$6,355</b>	<b>-\$92,836</b>	<b>-\$24,786</b>	<b>-\$139,161</b>	<b>-\$18,775</b>	<b>-\$46,097</b>	<b>-\$800</b>	<b>-\$11,667</b>	<b>\$</b>
				<b>\$761,444</b>	<b>\$16,806</b>	<b>\$202,079</b>	<b>\$21,397</b>	<b>\$314,255</b>	<b>\$36,995</b>	<b>\$109,914</b>	<b>\$2,465</b>	<b>\$12,557</b>	<b>\$44,977</b>



**Investment Tax Credit Amortization (Actuals)**

Twelve Months Ending - December 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-All	FERC	Other	Nutil
4114000	DEF ITC-EL-FED-CR	DGU	\$1,874			-\$1,541	-\$212	-\$107	-\$14		
4114000	DEF ITC-EL-FED-CR	<b>Result</b>	<b>-\$1,874</b>			<b>-\$1,541</b>	<b>-\$212</b>	<b>-\$107</b>	<b>-\$14</b>		
<b>Overall Result</b>			<b>-\$1,874</b>			<b>-\$1,541</b>	<b>-\$212</b>	<b>-\$107</b>	<b>-\$14</b>		





**Electric Plant in Service with Unclassified Plant (Actuals)**

Beg / End Average as of December 2010  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC
1010000	3020000	IDU	\$1,000					\$1,000		
1010000	3020000	SG	\$11,313	\$191	\$2,964	\$907	\$4,734	\$651	\$1,821	\$44
1010000	3020000	SG-P	\$135,941	\$2,298	\$35,620	\$10,902	\$56,882	\$7,826	\$21,888	\$525
1010000	3020000	SG-U	\$9,842	\$166	\$2,579	\$789	\$4,118	\$567	\$1,585	\$38
1010000	3020000	Result	<b>\$158,095</b>	<b>\$2,656</b>	<b>\$41,163</b>	<b>\$12,598</b>	<b>\$65,734</b>	<b>\$10,044</b>	<b>\$25,294</b>	<b>\$607</b>
1010000	3031040	OR	\$531							
1010000	3031040	SG	\$13,422	\$227	\$3,517	\$1,076	\$5,616	\$773	\$2,161	\$52
1010000	3031040	Result	<b>\$13,953</b>	<b>\$227</b>	<b>\$4,048</b>	<b>\$1,076</b>	<b>\$5,616</b>	<b>\$773</b>	<b>\$2,161</b>	<b>\$52</b>
1010000	3031050	SO	\$10,903	\$255	\$3,021	\$855	\$4,564	\$607	\$1,572	\$29
1010000	3031050	Result	<b>\$10,903</b>	<b>\$255</b>	<b>\$3,021</b>	<b>\$855</b>	<b>\$4,564</b>	<b>\$607</b>	<b>\$1,572</b>	<b>\$29</b>
1010000	3031080	SO	\$3,293	\$77	\$912	\$258	\$1,378	\$183	\$475	\$9
1010000	3031080	Result	<b>\$3,293</b>	<b>\$77</b>	<b>\$912</b>	<b>\$258</b>	<b>\$1,378</b>	<b>\$183</b>	<b>\$475</b>	<b>\$9</b>
1010000	3031230	SO	\$4,410	\$103	\$1,222	\$346	\$1,846	\$246	\$636	\$12
1010000	3031230	Result	<b>\$4,410</b>	<b>\$103</b>	<b>\$1,222</b>	<b>\$346</b>	<b>\$1,846</b>	<b>\$246</b>	<b>\$636</b>	<b>\$12</b>
1010000	3031470	SE	\$3,381	\$55	\$848	\$261	\$1,394	\$214	\$597	\$12
1010000	3031470	Result	<b>\$3,381</b>	<b>\$55</b>	<b>\$848</b>	<b>\$261</b>	<b>\$1,394</b>	<b>\$214</b>	<b>\$597</b>	<b>\$12</b>
1010000	3031680	SO	\$13,072	\$306	\$3,622	\$1,025	\$5,472	\$728	\$1,884	\$35
1010000	3031680	Result	<b>\$13,072</b>	<b>\$306</b>	<b>\$3,622</b>	<b>\$1,025</b>	<b>\$5,472</b>	<b>\$728</b>	<b>\$1,884</b>	<b>\$35</b>
1010000	3031760	SO	\$291	\$7	\$81	\$23	\$122	\$16	\$42	\$1
1010000	3031760	Result	<b>\$291</b>	<b>\$7</b>	<b>\$81</b>	<b>\$23</b>	<b>\$122</b>	<b>\$16</b>	<b>\$42</b>	<b>\$1</b>
1010000	3031780	SO	\$3,498	\$82	\$969	\$274	\$1,464	\$195	\$504	\$9
1010000	3031780	Result	<b>\$3,498</b>	<b>\$82</b>	<b>\$969</b>	<b>\$274</b>	<b>\$1,464</b>	<b>\$195</b>	<b>\$504</b>	<b>\$9</b>
1010000	3031830	CN	\$110,653	\$2,794	\$34,048	\$7,778	\$53,412	\$4,277	\$8,345	\$9
1010000	3031830	Result	<b>\$110,653</b>	<b>\$2,794</b>	<b>\$34,048</b>	<b>\$7,778</b>	<b>\$53,412</b>	<b>\$4,277</b>	<b>\$8,345</b>	<b>\$9</b>
1010000	3032040	SO	\$166,023	\$3,888	\$45,996	\$13,015	\$69,499	\$9,246	\$23,933	\$446
1010000	3032040	Result	<b>\$166,023</b>	<b>\$3,888</b>	<b>\$45,996</b>	<b>\$13,015</b>	<b>\$69,499</b>	<b>\$9,246</b>	<b>\$23,933</b>	<b>\$446</b>
1010000	3032090	S A P	\$9,974	\$234	\$2,763	\$782	\$4,175	\$555	\$1,438	\$27
1010000	3032090	Result	<b>\$9,974</b>	<b>\$234</b>	<b>\$2,763</b>	<b>\$782</b>	<b>\$4,175</b>	<b>\$555</b>	<b>\$1,438</b>	<b>\$27</b>
1010000	3032090	SO	\$1,660	\$39	\$460	\$130	\$695	\$92	\$239	\$4
1010000	3032220	SO	\$1,560	\$39	\$460	\$130	\$695	\$92	\$239	\$4
1010000	3032220	Result	<b>\$1,560</b>	<b>\$39</b>	<b>\$460</b>	<b>\$130</b>	<b>\$695</b>	<b>\$92</b>	<b>\$239</b>	<b>\$4</b>
1010000	3032260	SO	\$1,158	\$27	\$321	\$91	\$485	\$64	\$167	\$3
1010000	3032260	Result	<b>\$1,158</b>	<b>\$27</b>	<b>\$321</b>	<b>\$91</b>	<b>\$485</b>	<b>\$64</b>	<b>\$167</b>	<b>\$3</b>
1010000	3032270	SO	\$5,694	\$133	\$1,578	\$446	\$2,384	\$317	\$821	\$15
1010000	3032270	Result	<b>\$5,694</b>	<b>\$133</b>	<b>\$1,578</b>	<b>\$446</b>	<b>\$2,384</b>	<b>\$317</b>	<b>\$821</b>	<b>\$15</b>
1010000	3032330	SO	\$2,908	\$68	\$806	\$228	\$1,217	\$162	\$419	\$8
1010000	3032330	Result	<b>\$2,908</b>	<b>\$68</b>	<b>\$806</b>	<b>\$228</b>	<b>\$1,217</b>	<b>\$162</b>	<b>\$419</b>	<b>\$8</b>
1010000	3032340	SO	\$1,905	\$45	\$528	\$149	\$797	\$106	\$275	\$5
1010000	3032340	Result	<b>\$1,905</b>	<b>\$45</b>	<b>\$528</b>	<b>\$149</b>	<b>\$797</b>	<b>\$106</b>	<b>\$275</b>	<b>\$5</b>
1010000	3032360	SO	\$8,933	\$209	\$2,475	\$700	\$3,739	\$497	\$1,288	\$24
1010000	3032360	Result	<b>\$8,933</b>	<b>\$209</b>	<b>\$2,475</b>	<b>\$700</b>	<b>\$3,739</b>	<b>\$497</b>	<b>\$1,288</b>	<b>\$24</b>
1010000	3032390	SO	\$801	\$19	\$222	\$63	\$335	\$45	\$116	\$2
1010000	3032390	Result	<b>\$801</b>	<b>\$19</b>	<b>\$222</b>	<b>\$63</b>	<b>\$335</b>	<b>\$45</b>	<b>\$116</b>	<b>\$2</b>
1010000	3032400	SO	\$5,286	\$124	\$1,465	\$414	\$2,213	\$294	\$762	\$14
1010000	3032400	Result	<b>\$5,286</b>	<b>\$124</b>	<b>\$1,465</b>	<b>\$414</b>	<b>\$2,213</b>	<b>\$294</b>	<b>\$762</b>	<b>\$14</b>
1010000	3032450	SO	\$12,489	\$292	\$3,460	\$979	\$5,228	\$696	\$1,800	\$34
1010000	3032450	Result	<b>\$12,489</b>	<b>\$292</b>	<b>\$3,460</b>	<b>\$979</b>	<b>\$5,228</b>	<b>\$696</b>	<b>\$1,800</b>	<b>\$34</b>
1010000	3032480	CN	\$1,981	\$50	\$610	\$139	\$956	\$77	\$149	\$8
1010000	3032480	Result	<b>\$1,981</b>	<b>\$50</b>	<b>\$610</b>	<b>\$139</b>	<b>\$956</b>	<b>\$77</b>	<b>\$149</b>	<b>\$8</b>
1010000	3032510	SO	\$10,347	\$242	\$2,867	\$811	\$4,331	\$576	\$1,492	\$28
1010000	3032510	Result	<b>\$10,347</b>	<b>\$242</b>	<b>\$2,867</b>	<b>\$811</b>	<b>\$4,331</b>	<b>\$576</b>	<b>\$1,492</b>	<b>\$28</b>
1010000	3032530	SO	\$1,682	\$44	\$524	\$148	\$792	\$105	\$273	\$5
1010000	3032530	Result	<b>\$1,682</b>	<b>\$44</b>	<b>\$524</b>	<b>\$148</b>	<b>\$792</b>	<b>\$105</b>	<b>\$273</b>	<b>\$5</b>



**Electric Plant in Service with Unclassified Plant (Actuals)**

Beg / End Average as of December 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

1010000	3032530	POLE ATTACHMENT MGMT SYSTEM	Result	\$1,892	\$44	\$524	\$148	\$792	\$105	\$273	\$5
1010000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	\$2,299	\$54	\$637	\$180	\$962	\$128	\$331	\$6
1010000	3032580	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	Result	\$2,299	\$54	\$637	\$180	\$962	\$128	\$331	\$6
1010000	3032600	SINGLE PERSON SCHEDULING	SO	\$9,035	\$212	\$2,503	\$708	\$3,782	\$503	\$1,302	\$24
1010000	3032600	SINGLE PERSON SCHEDULING	Result	\$9,035	\$212	\$2,503	\$708	\$3,782	\$503	\$1,302	\$24
1010000	3032640	TIBCO SOFTWARE	SO	\$3,888	\$91	\$1,077	\$305	\$1,628	\$217	\$561	\$10
1010000	3032640	TIBCO SOFTWARE	Result	\$3,888	\$91	\$1,077	\$305	\$1,628	\$217	\$561	\$10
1010000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	\$1,581	\$37	\$439	\$124	\$664	\$88	\$229	\$4
1010000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	Result	\$1,581	\$37	\$439	\$124	\$664	\$88	\$229	\$4
1010000	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	\$1,581	\$27	\$414	\$127	\$662	\$91	\$255	\$6
1010000	3032710	ROUGE RIVER HYDRO INTANGIBLES	Result	\$1,581	\$27	\$414	\$127	\$662	\$91	\$255	\$6
1010000	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	\$196	\$3	\$51	\$16	\$82	\$11	\$31	\$1
1010000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	Result	\$196	\$3	\$51	\$16	\$82	\$11	\$31	\$1
1010000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	\$13,873	\$235	\$3,635	\$1,113	\$5,805	\$799	\$2,234	\$54
1010000	3032740	GADSBY INTANGIBLE ASSETS	Result	\$13,873	\$235	\$3,635	\$1,113	\$5,805	\$799	\$2,234	\$54
1010000	3032740	GADSBY INTANGIBLE ASSETS	SG	\$801	\$14	\$210	\$64	\$335	\$46	\$129	\$3
1010000	3032750	EAGLE POINT HYDRO ASSETS	Result	\$801	\$14	\$210	\$64	\$335	\$46	\$129	\$3
1010000	3032750	EAGLE POINT HYDRO ASSETS	SG	\$1,383	\$23	\$362	\$111	\$579	\$80	\$223	\$5
1010000	3032760	SWIFT 2 IMPROVEMENTS	Result	\$1,383	\$23	\$362	\$111	\$579	\$80	\$223	\$5
1010000	3032760	SWIFT 2 IMPROVEMENTS	SG	\$23,198	\$392	\$6,079	\$1,860	\$9,707	\$1,336	\$3,735	\$90
1010000	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	Result	\$23,198	\$392	\$6,079	\$1,860	\$9,707	\$1,336	\$3,735	\$90
1010000	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	\$434	\$7	\$114	\$35	\$182	\$25	\$70	\$2
1010000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	Result	\$434	\$7	\$114	\$35	\$182	\$25	\$70	\$2
1010000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	\$110	\$2	\$29	\$9	\$46	\$6	\$18	\$
1010000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	Result	\$110	\$2	\$29	\$9	\$46	\$6	\$18	\$
1010000	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	\$2,179	\$51	\$604	\$171	\$912	\$121	\$314	\$6
1010000	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	Result	\$2,179	\$51	\$604	\$171	\$912	\$121	\$314	\$6
1010000	3032860	WEB SOFTWARE	SO	\$4,683	\$110	\$1,297	\$367	\$1,960	\$261	\$675	\$13
1010000	3032860	WEB SOFTWARE	Result	\$4,683	\$110	\$1,297	\$367	\$1,960	\$261	\$675	\$13
1010000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	\$2,247	\$38	\$589	\$180	\$940	\$129	\$362	\$9
1010000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	Result	\$2,247	\$38	\$589	\$180	\$940	\$129	\$362	\$9
1010000	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	\$408						407,77597	
1010000	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	\$420						407,77597	
1010000	3032930	UTAH VHF (VPC) SPECTRUM	UT	\$2,761							
1010000	3032930	UTAH VHF (VPC) SPECTRUM	Result	\$2,761							
1010000	3032990	P8DM - FILENET P8	SO	\$3,898	\$91	\$1,080	\$306	\$1,632	\$217	\$562	\$10
1010000	3032990	P8DM - FILENET P8	Result	\$3,898	\$91	\$1,080	\$306	\$1,632	\$217	\$562	\$10
1010000	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	\$3,780	\$622	\$9,637	\$2,950	\$15,390	\$2,117	\$5,922	\$142
1010000	3033090	STEAM PLANT INTANGIBLE ASSETS	Result	\$3,780	\$622	\$9,637	\$2,950	\$15,390	\$2,117	\$5,922	\$142
1010000	3033120	RANGER EMS/SCADA SYSTEM	SG	\$138	\$2	\$36	\$11	\$58	\$8	\$22	\$1
1010000	3033120	RANGER EMS/SCADA SYSTEM	SO	\$37,398	\$876	\$10,361	\$2,932	\$15,655	\$2,083	\$5,391	\$101
1010000	3033120	RANGER EMS/SCADA SYSTEM	WYP	\$442						441,88419	
1010000	3033140	ETAGM - Electronic Tagging Sys-Merchant	Result	\$37,398	\$876	\$10,361	\$2,932	\$15,655	\$2,083	\$5,391	\$101
1010000	3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	\$1,417	\$33	\$393	\$111	\$593	\$79	\$204	\$4
1010000	3033150	ROUTT CITY ROAD FOR HAYDEN HAULAGE	SG	\$2,943	\$50	\$771	\$236	\$1,231	\$169	\$474	\$11
1010000	3033150	ROUTT CITY ROAD FOR HAYDEN HAULAGE	Result	\$2,943	\$50	\$771	\$236	\$1,231	\$169	\$474	\$11
1010000	3033170	GTX VERSION 7 SOFTWARE	CN	\$3,368	\$85	\$1,036	\$237	\$1,626	\$130	\$254	\$
1010000	3033170	GTX VERSION 7 SOFTWARE	Result	\$3,368	\$85	\$1,036	\$237	\$1,626	\$130	\$254	\$
1010000	3033180	HPOV - HP Open Software	SO	\$1,973	\$46	\$547	\$155	\$826	\$110	\$284	\$5



**Electric Plant in Service with Unclassified Plant (Actuals)**

Beg / End Average as of December 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

1010000	3033180	HPOV - HP Open Software	Result	\$1,973	\$547	\$156	\$826	\$110	\$284	\$5
1010000	3033190	ITRON METER READING SOFTWARE	CN	\$2,541	\$782	\$179	\$1,226	\$98	\$192	\$192
1010000	3033190	ITRON METER READING SOFTWARE	Result	\$2,541	\$782	\$179	\$1,226	\$98	\$192	\$192
1010000	3033300	SECID - CUST SECURE WEB LOGIN	CN	\$1,085	\$334	\$76	\$524	\$42	\$82	\$82
1010000	3033300	SECID - CUST SECURE WEB LOGIN	Result	\$1,085	\$334	\$76	\$524	\$42	\$82	\$82
1010000	3033310	C&T - Energy Trading System	SO	\$2,840	\$787	\$223	\$1,189	\$158	\$409	\$8
1010000	3033310	C&T - Energy Trading System	Result	\$2,840	\$787	\$223	\$1,189	\$158	\$409	\$8
1010000	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	\$3,875	\$1,015	\$311	\$1,621	\$223	\$624	\$15
1010000	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	Result	\$3,875	\$1,015	\$311	\$1,621	\$223	\$624	\$15
1010000	3033330	OR VHF (VPC) SPECTRUM	OR	\$1,170	\$1,170					
1010000	3033330	OR VHF (VPC) SPECTRUM	Result	\$1,170	\$1,170					
1010000	3033340	WA VHF (VPC) SPECTRUM	WA	\$591		\$591				
1010000	3033340	WA VHF (VPC) SPECTRUM	Result	\$591		\$591				
1010000	3033350	CA VHF (VPC) SPECTRUM	CA	\$112		\$112				
1010000	3033350	CA VHF (VPC) SPECTRUM	Result	\$112		\$112				
1010000	3033360	CA VHF (VPC) SPECTRUM	SO	\$1,221	\$338	\$96	\$511	\$68	\$176	\$3
1010000	3033360	CA VHF (VPC) SPECTRUM	Result	\$1,221	\$338	\$96	\$511	\$68	\$176	\$3
1010000	3034900	DSM REPORTING & TRACKING SOFTWARE	CN	\$31	\$10	\$2	\$15	\$2	\$2	\$2
1010000	3034900	DSM REPORTING & TRACKING SOFTWARE	Result	\$31	\$10	\$2	\$15	\$2	\$2	\$2
1010000	3034900	MISC - MISCELLANEOUS	IDU	\$2		\$2				
1010000	3034900	MISC - MISCELLANEOUS	Result	\$2		\$2				
1010000	3034900	MISC - MISCELLANEOUS	OR	\$15	\$15					
1010000	3034900	MISC - MISCELLANEOUS	Result	\$15	\$15					
1010000	3034900	MISC - MISCELLANEOUS	SE	\$66	\$17	\$5	\$27	\$4	\$12	\$
1010000	3034900	MISC - MISCELLANEOUS	Result	\$66	\$17	\$5	\$27	\$4	\$12	\$
1010000	3034900	MISC - MISCELLANEOUS	SG	\$951	\$249	\$76	\$398	\$55	\$153	\$4
1010000	3034900	MISC - MISCELLANEOUS	Result	\$951	\$249	\$76	\$398	\$55	\$153	\$4
1010000	3034900	MISC - MISCELLANEOUS	SO	\$30,060	\$8,328	\$2,357	\$12,584	\$1,674	\$4,333	\$81
1010000	3034900	MISC - MISCELLANEOUS	Result	\$30,060	\$8,328	\$2,357	\$12,584	\$1,674	\$4,333	\$81
1010000	3034900	MISC - MISCELLANEOUS	UT	\$66		\$66				
1010000	3034900	MISC - MISCELLANEOUS	Result	\$66		\$66				
1010000	3034900	MISC - MISCELLANEOUS	WA	\$2		\$2				
1010000	3034900	MISC - MISCELLANEOUS	Result	\$2		\$2				
1010000	3034900	MISC - MISCELLANEOUS	WYP	\$260		\$260				
1010000	3034900	MISC - MISCELLANEOUS	Result	\$260		\$260				
1010000	3100000	LAND & LAND RIGHTS	SG	\$31,454	\$8,619	\$2,442	\$13,090	\$1,736	\$4,761	\$85
1010000	3100000	LAND & LAND RIGHTS	Result	\$31,454	\$8,619	\$2,442	\$13,090	\$1,736	\$4,761	\$85
1010000	3100000	LAND & LAND RIGHTS	SG	\$159	\$42	\$13	\$67	\$9	\$26	\$1
1010000	3100000	LAND & LAND RIGHTS	Result	\$159	\$42	\$13	\$67	\$9	\$26	\$1
1010000	3100000	LAND & LAND RIGHTS	SSGCH	\$1,147	\$19	\$95	\$470	\$63	\$187	\$5
1010000	3100000	LAND & LAND RIGHTS	Result	\$1,147	\$19	\$95	\$470	\$63	\$187	\$5
1010000	3101000	LAND OWNED IN FEE	SG	\$1,306	\$22	\$108	\$537	\$73	\$213	\$4
1010000	3101000	LAND OWNED IN FEE	Result	\$1,306	\$22	\$108	\$537	\$73	\$213	\$4
1010000	3101000	LAND OWNED IN FEE	SG	\$11,746	\$199	\$942	\$4,915	\$676	\$1,891	\$45
1010000	3101000	LAND OWNED IN FEE	Result	\$11,746	\$199	\$942	\$4,915	\$676	\$1,891	\$45
1010000	3101000	LAND OWNED IN FEE	SSGCH	\$109	\$2	\$9	\$45	\$6	\$18	\$
1010000	3101000	LAND OWNED IN FEE	Result	\$109	\$2	\$9	\$45	\$6	\$18	\$
1010000	3102000	LAND RIGHTS	SG	\$11,856	\$200	\$951	\$4,960	\$682	\$1,909	\$46
1010000	3102000	LAND RIGHTS	Result	\$11,856	\$200	\$951	\$4,960	\$682	\$1,909	\$46
1010000	3102000	LAND RIGHTS	SG	\$41,789	\$707	\$3,351	\$17,486	\$2,406	\$6,728	\$161
1010000	3102000	LAND RIGHTS	Result	\$41,789	\$707	\$3,351	\$17,486	\$2,406	\$6,728	\$161
1010000	3102000	LAND RIGHTS	SSGCH	\$1,202	\$20	\$100	\$492	\$66	\$196	\$4
1010000	3102000	LAND RIGHTS	Result	\$1,202	\$20	\$100	\$492	\$66	\$196	\$4
1010000	3103000	WATER RIGHTS	SG	\$42,991	\$727	\$3,451	\$17,978	\$2,472	\$6,924	\$166
1010000	3103000	WATER RIGHTS	Result	\$42,991	\$727	\$3,451	\$17,978	\$2,472	\$6,924	\$166
1010000	3103000	WATER RIGHTS	SG	\$39,700	\$671	\$3,184	\$16,612	\$2,286	\$6,392	\$153
1010000	3103000	WATER RIGHTS	Result	\$39,700	\$671	\$3,184	\$16,612	\$2,286	\$6,392	\$153
1010000	3108000	FEE LAND - LEASED	SG	\$37	\$1	\$3	\$16	\$2	\$6	\$
1010000	3108000	FEE LAND - LEASED	Result	\$37	\$1	\$3	\$16	\$2	\$6	\$
1010000	3108000	FEE LAND - LEASED	SSGCH	\$37	\$10	\$3	\$15	\$2	\$6	\$
1010000	3108000	FEE LAND - LEASED	Result	\$37	\$10	\$3	\$15	\$2	\$6	\$
1010000	3110000	STRUCTURES AND IMPROVEMENTS	SG	\$821,934	\$215,342	\$65,906	\$343,881	\$47,313	\$132,322	\$3,174
1010000	3110000	STRUCTURES AND IMPROVEMENTS	Result	\$821,934	\$215,342	\$65,906	\$343,881	\$47,313	\$132,322	\$3,174
1010000	3110000	STRUCTURES AND IMPROVEMENTS	SSGCH	\$58,043	\$15,572	\$4,828	\$23,778	\$3,209	\$9,459	\$211
1010000	3110000	STRUCTURES AND IMPROVEMENTS	Result	\$58,043	\$15,572	\$4,828	\$23,778	\$3,209	\$9,459	\$211
1010000	3120000	BOILER PLANT EQUIPMENT	SG	\$879,877	\$14,881	\$70,734	\$367,659	\$50,523	\$141,781	\$3,385
1010000	3120000	BOILER PLANT EQUIPMENT	Result	\$879,877	\$14,881	\$70,734	\$367,659	\$50,523	\$141,781	\$3,385
1010000	3120000	BOILER PLANT EQUIPMENT	SSGCH	\$2,996,341	\$50,660	\$240,289	\$1,253,763	\$172,500	\$482,437	\$11,573
1010000	3120000	BOILER PLANT EQUIPMENT	Result	\$2,996,341	\$50,660	\$240,289	\$1,253,763	\$172,500	\$482,437	\$11,573
1010000	3120000	BOILER PLANT EQUIPMENT	SSGCH	\$325,100	\$5,522	\$27,041	\$133,178	\$17,976	\$52,981	\$1,184
1010000	3120000	BOILER PLANT EQUIPMENT	Result	\$325,100	\$5,522	\$27,041	\$133,178	\$17,976	\$52,981	\$1,184
1010000	3140000	TURBOGENERATOR UNITS	SG	\$3,321,441	\$56,182	\$267,330	\$1,386,941	\$190,477	\$535,417	\$12,756
1010000	3140000	TURBOGENERATOR UNITS	Result	\$3,321,441	\$56,182	\$267,330	\$1,386,941	\$190,477	\$535,417	\$12,756
1010000	3140000	TURBOGENERATOR UNITS	SSGCH	\$800,918	\$13,541	\$64,229	\$335,129	\$46,109	\$128,955	\$3,093
1010000	3140000	TURBOGENERATOR UNITS	Result	\$800,918	\$13,541	\$64,229	\$335,129	\$46,109	\$128,955	\$3,093
1010000	3140000	TURBOGENERATOR UNITS	SSGCH	\$63,736	\$1,083	\$5,301	\$26,109	\$3,524	\$10,387	\$232
1010000	3140000	TURBOGENERATOR UNITS	Result	\$63,736	\$1,083	\$5,301	\$26,109	\$3,524	\$10,387	\$232
1010000	3140000	TURBOGENERATOR UNITS	SSGCH	\$864,653	\$14,624	\$69,530	\$361,239	\$49,633	\$139,342	\$3,325
1010000	3140000	TURBOGENERATOR UNITS	Result	\$864,653	\$14,624	\$69,530	\$361,239	\$49,633	\$139,342	\$3,325
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	\$324,869	\$5,493	\$26,053	\$135,935	\$18,703	\$52,307	\$1,255
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	Result	\$324,869	\$5,493	\$26,053	\$135,935	\$18,703	\$52,307	\$1,255
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SSGCH	\$66,485	\$1,129	\$5,530	\$27,236	\$3,676	\$10,835	\$242
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	Result	\$66,485	\$1,129	\$5,530	\$27,236	\$3,676	\$10,835	\$242
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SSGCH	\$391,354	\$6,622	\$31,583	\$163,171	\$22,379	\$63,142	\$1,497
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	Result	\$391,354	\$6,622	\$31,583	\$163,171	\$22,379	\$63,142	\$1,497



**Electric Plant in Service with Unclassified Plant (Actuals)**

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Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

1010000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	\$50	\$1	\$13	\$4	\$21	\$3	\$8	\$
1010000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SSGCH	\$13	\$	\$1	\$1	\$5	\$1	\$2	\$
1010000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	Result	\$63	\$1	\$16	\$5	\$26	\$4	\$10	\$
1010000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	\$27,168	\$459	\$7,119	\$2,179	\$11,368	\$1,564	\$4,374	\$105
1010000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SSGCH	\$4,039	\$69	\$1,084	\$336	\$1,655	\$223	\$658	\$15
1010000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	Result	\$31,207	\$528	\$8,202	\$2,515	\$13,022	\$1,787	\$5,032	\$120
1010000	3300000	LAND AND LAND RIGHTS	SG-U	\$119	\$2	\$31	\$10	\$50	\$7	\$19	\$
1010000	3300000	LAND AND LAND RIGHTS	Result	\$119	\$2	\$31	\$10	\$50	\$7	\$19	\$
1010000	3301000	LAND OWNED IN FEE	SG-P	\$8,619	\$146	\$2,259	\$691	\$3,607	\$496	\$1,388	\$33
1010000	3301000	LAND OWNED IN FEE	SG-U	\$5,528	\$93	\$1,449	\$443	\$2,313	\$318	\$890	\$21
1010000	3301000	LAND OWNED IN FEE	Result	\$14,148	\$239	\$3,707	\$1,135	\$5,920	\$814	\$2,278	\$55
1010000	3302000	LAND RIGHTS	SG-P	\$8,035	\$136	\$2,105	\$644	\$3,362	\$463	\$1,294	\$31
1010000	3302000	LAND RIGHTS	SG-U	\$65	\$1	\$17	\$5	\$27	\$4	\$10	\$
1010000	3302000	LAND RIGHTS	Result	\$8,100	\$137	\$2,122	\$650	\$3,389	\$466	\$1,304	\$31
1010000	3303000	WATER RIGHTS	SG-U	\$140	\$2	\$37	\$11	\$58	\$8	\$23	\$1
1010000	3303000	WATER RIGHTS	Result	\$140	\$2	\$37	\$11	\$58	\$8	\$23	\$1
1010000	3304000	FLOOD RIGHTS	SG-P	\$260	\$4	\$68	\$21	\$109	\$15	\$42	\$1
1010000	3304000	FLOOD RIGHTS	SG-U	\$91	\$2	\$24	\$7	\$38	\$5	\$15	\$
1010000	3304000	FLOOD RIGHTS	Result	\$351	\$6	\$92	\$28	\$147	\$20	\$56	\$1
1010000	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	\$310	\$5	\$81	\$25	\$130	\$18	\$50	\$1
1010000	3305000	LAND RIGHTS - FISH/WILDLIFE	Result	\$310	\$5	\$81	\$25	\$130	\$18	\$50	\$1
1010000	3310000	STRUCTURES AND IMPROVE	SG-P	\$7	\$	\$1	\$	\$3	\$	\$	\$
1010000	3310000	STRUCTURES AND IMPROVE	SG-U	\$7,475	\$126	\$1,959	\$599	\$3,128	\$430	\$1,203	\$29
1010000	3310000	STRUCTURES AND IMPROVE	Result	\$7,482	\$126	\$1,960	\$600	\$3,131	\$431	\$1,205	\$29
1010000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	\$48,979	\$828	\$12,834	\$3,928	\$20,494	\$2,820	\$7,686	\$189
1010000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	\$3,403	\$58	\$692	\$273	\$1,424	\$196	\$548	\$13
1010000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	Result	\$52,382	\$886	\$13,725	\$4,201	\$21,918	\$3,016	\$8,434	\$202
1010000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	\$25,242	\$427	\$6,614	\$2,024	\$10,562	\$1,453	\$4,064	\$97
1010000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	\$364	\$6	\$95	\$29	\$152	\$21	\$59	\$1
1010000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	Result	\$25,605	\$433	\$6,709	\$2,053	\$10,714	\$1,474	\$4,123	\$99
1010000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	\$13,065	\$221	\$3,423	\$1,048	\$5,467	\$752	\$2,104	\$50
1010000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	\$1,948	\$33	\$510	\$156	\$815	\$112	\$314	\$8
1010000	3313000	STRUCTURES AND IMPROVE-RECREATION	Result	\$15,013	\$254	\$3,934	\$1,204	\$6,282	\$864	\$2,417	\$58
1010000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	\$7,888	\$133	\$2,067	\$633	\$3,301	\$454	\$1,270	\$30
1010000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	\$184	\$3	\$48	\$15	\$77	\$11	\$30	\$1
1010000	3316000	STRUCTURES - LEASE IMPROVEMENTS	Result	\$8,073	\$136	\$2,115	\$647	\$3,378	\$465	\$1,300	\$31
1010000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	\$9,183	\$155	\$2,406	\$736	\$3,842	\$529	\$1,478	\$35
1010000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	\$23,115	\$391	\$6,057	\$1,854	\$9,672	\$1,331	\$3,722	\$89
1010000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	Result	\$32,298	\$546	\$8,463	\$2,590	\$13,514	\$1,859	\$5,200	\$125
1010000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	\$242,738	\$4,104	\$63,604	\$19,466	\$101,569	\$13,975	\$39,083	\$938
1010000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	\$34,850	\$589	\$9,132	\$2,795	\$14,582	\$2,006	\$5,611	\$135
1010000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	Result	\$277,588	\$4,693	\$72,735	\$22,261	\$116,152	\$15,981	\$44,694	\$1,072
1010000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	\$9,188	\$155	\$2,407	\$737	\$3,844	\$529	\$1,479	\$35
1010000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	\$546	\$9	\$143	\$44	\$228	\$31	\$88	\$2
1010000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	Result	\$9,734	\$165	\$2,550	\$781	\$4,073	\$560	\$1,567	\$38
1010000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	\$425	\$7	\$111	\$34	\$178	\$24	\$69	\$2
1010000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	\$63	\$1	\$17	\$5	\$27	\$4	\$10	\$
1010000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	Result	\$489	\$8	\$128	\$39	\$205	\$28	\$79	\$2
1010000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	\$529	\$9	\$139	\$42	\$221	\$30	\$85	\$2
1010000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	Result	\$529	\$9	\$139	\$42	\$221	\$30	\$85	\$2
1010000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	\$75,900	\$1,283	\$19,888	\$6,087	\$31,759	\$4,370	\$12,220	\$293
1010000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	\$36,036	\$609	\$9,442	\$2,890	\$15,079	\$2,075	\$5,802	\$139



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Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

1010000	3330000	"WATER WHEELS, TURB & GENERATORS"	Result	\$111,935	\$1,893	\$29,330	\$9,977	\$46,837	\$6,444	\$18,023	\$432
1010000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG	\$425	\$7	\$111	\$34	\$178	\$24	\$68	\$2
1010000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	\$45,135	\$763	\$11,827	\$3,620	\$18,886	\$2,598	\$7,267	\$174
1010000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	\$10,680	\$181	\$2,798	\$856	\$4,469	\$615	\$1,720	\$41
1010000	3340000	ACCESSORY ELECTRIC EQUIPMENT	Result	\$66,240	\$951	\$14,736	\$4,510	\$23,532	\$3,238	\$9,055	\$217
1010000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	\$3,299	\$56	\$864	\$265	\$1,380	\$190	\$531	\$13
1010000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	\$46	\$1	\$12	\$4	\$19	\$3	\$7	\$
1010000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	Result	\$3,344	\$57	\$876	\$268	\$1,399	\$193	\$538	\$13
1010000	3350000	MISC POWER PLANT EQUIP	SG-U	\$185	\$3	\$49	\$15	\$78	\$11	\$30	\$1
1010000	3350000	MISC POWER PLANT EQUIP	Result	\$185	\$3	\$49	\$15	\$78	\$11	\$30	\$1
1010000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	\$2,132	\$36	\$559	\$171	\$892	\$123	\$343	\$8
1010000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	Result	\$2,132	\$36	\$559	\$171	\$892	\$123	\$343	\$8
1010000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	\$49	\$1	\$13	\$4	\$21	\$3	\$8	\$
1010000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	Result	\$49	\$1	\$13	\$4	\$21	\$3	\$8	\$
1010000	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	\$9	\$	\$2	\$1	\$4	\$1	\$1	\$
1010000	3353000	MISC POWER PLANT EQUIP - RECREATION	Result	\$9	\$	\$2	\$1	\$4	\$1	\$1	\$
1010000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	\$14,635	\$247	\$3,835	\$1,174	\$6,124	\$843	\$2,356	\$57
1010000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	\$1,501	\$25	\$393	\$120	\$628	\$86	\$242	\$6
1010000	3360000	"ROADS, RAILROADS & BRIDGES"	Result	\$16,136	\$273	\$4,228	\$1,294	\$6,752	\$929	\$2,598	\$62
1010000	3401000	LAND OWNED IN FEE	SG	\$8,794	\$149	\$2,304	\$705	\$3,680	\$506	\$1,416	\$34
1010000	3401000	LAND OWNED IN FEE	Result	\$8,794	\$149	\$2,304	\$705	\$3,680	\$506	\$1,416	\$34
1010000	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	\$17,420	\$295	\$4,565	\$1,397	\$7,289	\$1,003	\$2,805	\$67
1010000	3403000	WATER RIGHTS - OTHER PRODUCTION	Result	\$17,420	\$295	\$4,565	\$1,397	\$7,289	\$1,003	\$2,805	\$67
1010000	3410000	STRUCTURES & IMPROVEMENTS	SG	\$151,470	\$2,561	\$39,689	\$12,147	\$63,380	\$8,720	\$24,388	\$565
1010000	3410000	STRUCTURES & IMPROVEMENTS	SSGCT	\$4,242	\$72	\$1,110	\$340	\$1,776	\$244	\$683	\$16
1010000	3410000	STRUCTURES & IMPROVEMENTS	Result	\$155,712	\$2,633	\$40,799	\$12,487	\$65,156	\$8,965	\$25,071	\$601
1010000	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	\$8,528	\$144	\$2,234	\$684	\$3,568	\$491	\$1,373	\$33
1010000	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SSGCT	\$2,284	\$39	\$598	\$183	\$957	\$132	\$368	\$9
1010000	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	Result	\$10,812	\$183	\$2,832	\$867	\$4,525	\$623	\$1,741	\$42
1010000	3430000	PRIME MOVERS	SG	\$2,342,101	\$39,598	\$613,691	\$187,823	\$980,068	\$134,835	\$377,098	\$9,046
1010000	3430000	PRIME MOVERS	SSGCT	\$52,697	\$890	\$13,793	\$4,223	\$22,068	\$3,036	\$8,482	\$204
1010000	3430000	PRIME MOVERS	Result	\$2,394,797	\$40,489	\$627,485	\$192,046	\$1,002,077	\$137,871	\$385,581	\$9,250
1010000	3440000	GENERATORS	SG	\$331,308	\$5,602	\$86,811	\$26,569	\$138,630	\$19,074	\$53,343	\$1,280
1010000	3440000	GENERATORS	SSGCT	\$15,874	\$268	\$4,155	\$1,272	\$6,648	\$914	\$2,555	\$61
1010000	3440000	GENERATORS	Result	\$347,182	\$5,870	\$90,966	\$27,841	\$145,277	\$19,988	\$55,899	\$1,341
1010000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	\$229,421	\$3,879	\$60,114	\$18,398	\$95,997	\$13,208	\$36,939	\$886
1010000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SSGCT	\$2,920	\$49	\$764	\$234	\$1,223	\$168	\$470	\$11
1010000	3450000	ACCESSORY ELECTRIC EQUIPMENT	Result	\$232,340	\$3,928	\$60,878	\$18,632	\$97,219	\$13,376	\$37,409	\$897
1010000	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	\$12,181	\$206	\$3,192	\$977	\$5,087	\$701	\$1,961	\$47
1010000	3500000	MISCELLANEOUS PWR PLANT EQUIP	Result	\$12,181	\$206	\$3,192	\$977	\$5,087	\$701	\$1,961	\$47
1010000	3500000	LAND AND LAND RIGHTS	SG	\$841	\$14	\$220	\$67	\$352	\$48	\$135	\$3
1010000	3500000	LAND AND LAND RIGHTS	Result	\$841	\$14	\$220	\$67	\$352	\$48	\$135	\$3
1010000	3501000	LAND OWNED IN FEE	SG	\$41,563	\$703	\$10,890	\$3,333	\$17,391	\$2,393	\$6,692	\$161
1010000	3501000	LAND OWNED IN FEE	Result	\$41,563	\$703	\$10,890	\$3,333	\$17,391	\$2,393	\$6,692	\$161
1010000	3502000	LAND RIGHTS	SG	\$98,885	\$1,672	\$25,910	\$7,930	\$41,377	\$5,693	\$15,921	\$382
1010000	3502000	LAND RIGHTS	Result	\$98,885	\$1,672	\$25,910	\$7,930	\$41,377	\$5,693	\$15,921	\$382
1010000	3502000	STRUCTURES & IMPROVEMENTS	SG	\$104,165	\$1,761	\$27,294	\$8,353	\$43,586	\$5,997	\$16,771	\$402
1010000	3502000	STRUCTURES & IMPROVEMENTS	Result	\$104,165	\$1,761	\$27,294	\$8,353	\$43,586	\$5,997	\$16,771	\$402
1010000	3530000	STATION EQUIPMENT	SG	\$1,257,840	\$21,267	\$329,587	\$100,871	\$526,320	\$72,414	\$202,523	\$4,858
1010000	3530000	STATION EQUIPMENT	Result	\$1,257,840	\$21,267	\$329,587	\$100,871	\$526,320	\$72,414	\$202,523	\$4,858
1010000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	\$122,306	\$2,068	\$32,047	\$9,808	\$51,177	\$7,041	\$19,692	\$472
1010000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	Result	\$122,306	\$2,068	\$32,047	\$9,808	\$51,177	\$7,041	\$19,692	\$472



**Electric Plant in Service with Unclassified Plant (Actuals)**

Beg / End Average as of December 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

1010000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	\$42,761	\$723	\$11,205	\$3,429	\$17,893	\$2,462	\$6,885	\$165
1010000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	Result	\$42,761	\$723	\$11,205	\$3,429	\$17,893	\$2,462	\$6,885	\$165
1010000	3540000	TOWERS AND FIXTURES	SG	\$537,351	\$9,085	\$140,800	\$43,092	\$224,844	\$30,935	\$86,518	\$2,075
1010000	3540000	TOWERS AND FIXTURES	Result	\$537,351	\$9,085	\$140,800	\$43,092	\$224,844	\$30,935	\$86,518	\$2,075
1010000	3550000	POLES AND FIXTURES	SG	\$579,424	\$9,796	\$151,824	\$46,466	\$242,449	\$33,358	\$93,292	\$2,238
1010000	3550000	POLES AND FIXTURES	Result	\$579,424	\$9,796	\$151,824	\$46,466	\$242,449	\$33,358	\$93,292	\$2,238
1010000	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	\$747,067	\$12,631	\$195,751	\$59,910	\$312,596	\$43,009	\$120,284	\$2,885
1010000	3560000	OVERHEAD CONDUCTORS & DEVICES	Result	\$747,067	\$12,631	\$195,751	\$59,910	\$312,596	\$43,009	\$120,284	\$2,885
1010000	3562000	CLEARING AND GRADING	SG	\$9,482	\$160	\$2,485	\$760	\$3,968	\$546	\$1,527	\$37
1010000	3562000	CLEARING AND GRADING	Result	\$9,482	\$160	\$2,485	\$760	\$3,968	\$546	\$1,527	\$37
1010000	3570000	UNDERGROUND CONDUIT	SG	\$3,236	\$55	\$848	\$259	\$1,354	\$186	\$521	\$12
1010000	3570000	UNDERGROUND CONDUIT	Result	\$3,236	\$55	\$848	\$259	\$1,354	\$186	\$521	\$12
1010000	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	\$7,502	\$127	\$1,966	\$602	\$3,139	\$432	\$1,208	\$29
1010000	3580000	UNDERGROUND CONDUCTORS & DEVICES	Result	\$7,502	\$127	\$1,966	\$602	\$3,139	\$432	\$1,208	\$29
1010000	3590000	ROADS AND TRAILS	SG	\$11,527	\$195	\$3,020	\$924	\$4,823	\$664	\$1,856	\$45
1010000	3590000	ROADS AND TRAILS	Result	\$11,527	\$195	\$3,020	\$924	\$4,823	\$664	\$1,856	\$45
1010000	3600000	LAND AND LAND RIGHTS	IDU	\$1		\$8			\$1		
1010000	3600000	LAND AND LAND RIGHTS	OR	\$8							
1010000	3600000	LAND AND LAND RIGHTS	UT	\$168				\$168			
1010000	3600000	LAND AND LAND RIGHTS	WA	\$							
1010000	3600000	LAND AND LAND RIGHTS	WYP	\$4							
1010000	3600000	LAND AND LAND RIGHTS	WYU	\$2							
1010000	3600000	LAND AND LAND RIGHTS	Result	\$183	\$723	\$8	\$	\$168	\$1	\$6	
1010000	3601000	LAND OWNED IN FEE	CA	\$723							
1010000	3601000	LAND OWNED IN FEE	IDU	\$297					\$297		
1010000	3601000	LAND OWNED IN FEE	OR	\$8,223		\$8,223					
1010000	3601000	LAND OWNED IN FEE	UT	\$24,021				\$24,021			
1010000	3601000	LAND OWNED IN FEE	WA	\$1,258			\$1,258				
1010000	3601000	LAND OWNED IN FEE	WYP	\$593						593,097	
1010000	3601000	LAND OWNED IN FEE	WYU	\$48						\$48	
1010000	3601000	LAND OWNED IN FEE	Result	\$35,164	\$723	\$8,223	\$1,258	\$24,021	\$297	\$641	
1010000	3602000	LAND RIGHTS	CA	\$930	\$930						
1010000	3602000	LAND RIGHTS	IDU	\$1,051					\$1,051		
1010000	3602000	LAND RIGHTS	OR	\$3,908		\$3,908					
1010000	3602000	LAND RIGHTS	UT	\$7,105				\$7,105			
1010000	3602000	LAND RIGHTS	WA	\$246			\$246				
1010000	3602000	LAND RIGHTS	WYP	\$1,969						1,969,2801	
1010000	3602000	LAND RIGHTS	WYU	\$1,789						\$1,789	
1010000	3602000	LAND RIGHTS	Result	\$16,999	\$930	\$3,908	\$246	\$7,105	\$1,051	\$3,758	
1010000	3610000	STRUCTURES & IMPROVEMENTS	CA	\$3,147							
1010000	3610000	STRUCTURES & IMPROVEMENTS	IDU	\$1,498		\$1,498			\$1,498		
1010000	3610000	STRUCTURES & IMPROVEMENTS	OR	\$17,122		\$17,122					
1010000	3610000	STRUCTURES & IMPROVEMENTS	UT	\$37,959				\$37,959			
1010000	3610000	STRUCTURES & IMPROVEMENTS	WA	\$2,239			\$2,239				
1010000	3610000	STRUCTURES & IMPROVEMENTS	WYP	\$8,448						8,447,6713	
1010000	3610000	STRUCTURES & IMPROVEMENTS	WYU	\$173							
1010000	3610000	STRUCTURES & IMPROVEMENTS	Result	\$70,966	\$3,147	\$17,122	\$2,239	\$37,959	\$1,498	\$8,620	
1010000	3620000	STATION EQUIPMENT	CA	\$21,740	\$21,740						
1010000	3620000	STATION EQUIPMENT	IDU	\$27,086						\$27,086	
1010000	3620000	STATION EQUIPMENT	OR	\$192,595		\$192,595					
1010000	3620000	STATION EQUIPMENT	UT	\$389,344				\$389,344			
1010000	3620000	STATION EQUIPMENT	WA	\$46,124			\$46,124				







**Electric Plant in Service with Unclassified Plant (Actuals)**

Beg / End Average as of December 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

1010000	3891000	LAND OWNED IN FEE	SG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1010000	3891000	LAND OWNED IN FEE	SO	\$5,598	\$1,131	\$1,551	\$439	\$2,343	\$312	\$807	\$15								
1010000	3891000	LAND OWNED IN FEE	UT	\$2,543				\$2,543											
1010000	3891000	LAND OWNED IN FEE	WA	\$1,099			\$1,099												
1010000	3891000	LAND OWNED IN FEE	WYP	\$313															
1010000	3891000	LAND OWNED IN FEE	WYU	\$72															
1010000	3891000	LAND OWNED IN FEE	Result	\$13,890	\$377	\$4,717	\$1,617	\$5,432	\$456	\$1,277	\$15								
1010000	3892000	LAND RIGHTS	IDU	\$5				\$5											
1010000	3892000	LAND RIGHTS	SG	\$1				\$1											
1010000	3892000	LAND RIGHTS	UT	\$34				\$34											
1010000	3892000	LAND RIGHTS	WYP	\$52															
1010000	3892000	LAND RIGHTS	WYU	\$22															
1010000	3892000	LAND RIGHTS	Result	\$115															
1010000	3900000	STRUCTURES AND IMPROVEMENTS	CA	\$1,506	\$1,506														
1010000	3900000	STRUCTURES AND IMPROVEMENTS	CN	\$7,975	\$201	\$2,454	\$561	\$3,850	\$308	\$601									
1010000	3900000	STRUCTURES AND IMPROVEMENTS	IDU	\$9,830				\$9,830											
1010000	3900000	STRUCTURES AND IMPROVEMENTS	OR	\$25,132															
1010000	3900000	STRUCTURES AND IMPROVEMENTS	SG	\$5,811	\$98	\$25,132	\$466	\$2,432	\$335	\$936	\$22								
1010000	3900000	STRUCTURES AND IMPROVEMENTS	SO	\$76,376	\$1,789	\$21,159	\$5,987	\$31,972	\$4,254	\$11,010	\$205								
1010000	3900000	STRUCTURES AND IMPROVEMENTS	UT	\$36,831				\$36,831											
1010000	3900000	STRUCTURES AND IMPROVEMENTS	WA	\$10,943			\$10,943												
1010000	3900000	STRUCTURES AND IMPROVEMENTS	WYP	\$3,313															
1010000	3900000	STRUCTURES AND IMPROVEMENTS	WYU	\$2,338															
1010000	3900000	STRUCTURES AND IMPROVEMENTS	Result	\$180,056	\$3,594	\$50,268	\$17,957	\$75,084	\$14,727	\$18,197	\$228								
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	\$1,344	\$86	\$1,048	\$239	\$1,644	\$132	\$257									
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	\$3,405															
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	\$8,922															
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SG	\$16,251	\$381	\$4,502	\$1,274	\$6,803	\$905	\$2,343	\$44								
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	\$19				\$19											
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	\$2,855			\$2,855												
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	\$8,104															
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	\$47															
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	\$93															
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	\$936	\$24	\$288	\$66	\$452	\$36	\$71									
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	\$13															
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	IDU	\$458															
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	\$84	\$1	\$22	\$7	\$35	\$5	\$14									
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	\$10,439	\$244	\$2,892	\$818	\$4,370	\$581	\$1,505	\$28								
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	\$180				\$180											
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	\$16															
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	\$278															
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	\$7															
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	\$363															
1010000	3910000	OFFICE FURNITURE	CA	\$89	\$89	\$3,660	\$907	\$5,036	\$636	\$1,874	\$28								
1010000	3910000	OFFICE FURNITURE	CN	\$1,989	\$50	\$612	\$140	\$960	\$77	\$150									
1010000	3910000	OFFICE FURNITURE	IDU	\$127															
1010000	3910000	OFFICE FURNITURE	OR	\$1,844															
1010000	3910000	OFFICE FURNITURE	SG	\$1															
1010000	3910000	OFFICE FURNITURE	SE	\$2,787	\$47	\$730	\$224	\$1,166	\$160	\$449	\$11								
1010000	3910000	OFFICE FURNITURE	SO	\$12,641	\$296	\$3,502	\$991	\$5,291	\$704	\$1,822	\$34								
1010000	3910000	OFFICE FURNITURE	SSGCH	\$74	\$1	\$20	\$6	\$30	\$4	\$12									





**Electric Plant in Service with Unclassified Plant (Actuals)**

Beg / End Average as of December 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	\$1,057	\$25	\$293	\$83	\$443	\$59	\$152	\$3
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SSGCH	\$224	\$4	\$60	\$19	\$92	\$12	\$36	\$1
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SSGCT	\$25	\$	\$7	\$2	\$11	\$1	\$4	\$
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	\$7,829	\$			\$7,829			
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	\$1,230			\$1,230			1954,4545	
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	\$1,954						\$403	
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	\$403						\$403	
1010000	3920500	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	Result	\$27,160	\$701	\$8,180	\$1,852	\$11,080	\$1,723	\$3,595	\$29
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	\$767	\$767						
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	\$2,474					\$2,474		
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	\$8,931		\$8,931					
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	\$206	\$3	\$52	\$16	\$85	\$13	\$36	\$1
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	\$5,123	\$87	\$1,342	\$411	\$2,143	\$295	\$825	\$20
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	\$682	\$15	\$183	\$52	\$277	\$37	\$95	\$2
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SSGCH	\$29	\$	\$8	\$2	\$14,952	\$2	\$5	\$
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	\$14,952							
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	\$2,455			\$2,455			3079,4166	
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	\$3,079						\$718	
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	\$718							
1010000	3920600	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	Result	\$39,396	\$873	\$10,516	\$2,936	\$17,469	\$2,821	\$4,759	\$22
1010000	3920600	DUMP TRUCKS	OR	\$76	\$	\$76	\$	\$1	\$	\$1	\$
1010000	3920600	DUMP TRUCKS	SE	\$4	\$	\$	\$	\$1,362	\$187	\$524	\$13
1010000	3920600	DUMP TRUCKS	SG	\$3,255	\$55	\$853	\$261	\$1,362	\$187	\$524	\$13
1010000	3920600	DUMP TRUCKS	UT	\$125				\$125			
1010000	3920600	DUMP TRUCKS	Result	\$3,460	\$55	\$930	\$261	\$1,486	\$188	\$525	\$13
1010000	3920900	TRAILERS	CA	\$347	\$347						
1010000	3920900	TRAILERS	IDU	\$782					\$782		
1010000	3920900	TRAILERS	OR	\$2,723		\$2,723					
1010000	3920900	TRAILERS	SE	\$49	\$1	\$12	\$4	\$20	\$3	\$9	\$
1010000	3920900	TRAILERS	SG	\$2,134	\$36	\$559	\$171	\$893	\$123	\$344	\$8
1010000	3920900	TRAILERS	SO	\$525	\$12	\$146	\$41	\$220	\$29	\$76	\$1
1010000	3920900	TRAILERS	SSGCH	\$24	\$	\$6	\$2	\$10	\$1	\$4	\$
1010000	3920900	TRAILERS	UT	\$19	\$	\$5	\$2	\$8	\$1	\$3	\$
1010000	3920900	TRAILERS	WA	\$4,379			\$574	\$4,379			
1010000	3920900	TRAILERS	WYP	\$1,863						1862,7932	
1010000	3920900	TRAILERS	WYU	\$299						\$299	
1010000	3920900	TRAILERS	Result	\$13,718	\$397	\$3,451	\$794	\$5,530	\$940	\$2,597	\$10
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	\$25	\$25						
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	\$42					\$42		
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	\$235		\$235					
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	\$199	\$3	\$52	\$16	\$83	\$11	\$32	\$1
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	\$16	\$	\$5	\$1	\$7	\$1	\$2	\$
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SSGCH	\$13	\$	\$3	\$1	\$5	\$1	\$2	\$
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	\$188				\$188			
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	\$54			\$54				
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	\$103						103,03993	
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	\$16						\$16	
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	Result	\$890	\$29	\$295	\$72	\$283	\$55	\$155	\$1
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	\$170	\$6	\$170	\$30	\$156	\$21	\$60	\$1
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	\$373	\$6	\$98	\$30	\$160	\$21	\$55	\$1
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	\$381	\$9	\$106	\$30	\$160	\$21	\$55	\$1







**Electric Plant in Service with Unclassified Plant (Actuals)**

Beg / End Average as of December 2010  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	Result	\$581	\$476	\$2,813	\$992	\$5,599	\$1,357	\$581
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	Result	\$13,715	\$2,796	\$842	\$192	\$5,599	\$1,357	\$2,457
1010000	3970000	COMMUNICATION EQUIPMENT	CN		\$2,796	\$69				\$106	\$206
1010000	3970000	COMMUNICATION EQUIPMENT	IDU		\$5,808					\$5,808	
1010000	3970000	COMMUNICATION EQUIPMENT	OR		\$35,682						
1010000	3970000	COMMUNICATION EQUIPMENT	SE		\$110	\$2	\$35,682	\$8	\$45	\$7	\$19
1010000	3970000	COMMUNICATION EQUIPMENT	SG		\$92,906	\$1,571	\$24,344	\$7,451	\$38,875	\$5,349	\$14,959
1010000	3970000	COMMUNICATION EQUIPMENT	SO		\$48,783	\$1,142	\$13,515	\$3,824	\$20,421	\$2,717	\$7,032
1010000	3970000	COMMUNICATION EQUIPMENT	SSGCH		\$767	\$13	\$206	\$64	\$314	\$42	\$125
1010000	3970000	COMMUNICATION EQUIPMENT	SSGCT		\$1	\$	\$	\$	\$	\$	\$
1010000	3970000	COMMUNICATION EQUIPMENT	UT		\$30,431	\$	\$	\$8,603	\$30,431	\$	\$
1010000	3970000	COMMUNICATION EQUIPMENT	WA		\$8,603						15722,864
1010000	3970000	COMMUNICATION EQUIPMENT	WYP		\$15,723						\$3,287
1010000	3970000	COMMUNICATION EQUIPMENT	WYU	Result	\$247,629	\$5,693	\$74,615	\$20,142	\$91,406	\$14,029	\$41,351
1010000	3972000	MOBILE RADIO EQUIPMENT	CA		\$27	\$27					
1010000	3972000	MOBILE RADIO EQUIPMENT	CN		\$10	\$	\$3	\$1	\$5	\$	\$1
1010000	3972000	MOBILE RADIO EQUIPMENT	IDU		\$134					\$134	
1010000	3972000	MOBILE RADIO EQUIPMENT	OR		\$573		\$573				
1010000	3972000	MOBILE RADIO EQUIPMENT	SE		\$1	\$	\$	\$	\$1	\$	\$
1010000	3972000	MOBILE RADIO EQUIPMENT	SG		\$314	\$5	\$82	\$25	\$132	\$18	\$51
1010000	3972000	MOBILE RADIO EQUIPMENT	SO		\$217	\$5	\$60	\$17	\$91	\$12	\$31
1010000	3972000	MOBILE RADIO EQUIPMENT	SSGCH		\$64	\$1	\$17	\$5	\$26	\$4	\$10
1010000	3972000	MOBILE RADIO EQUIPMENT	SSGCT		\$1	\$	\$	\$	\$	\$	\$
1010000	3972000	MOBILE RADIO EQUIPMENT	UT		\$1,357				\$1,357		
1010000	3972000	MOBILE RADIO EQUIPMENT	WA		\$305			\$305			398,0372
1010000	3972000	MOBILE RADIO EQUIPMENT	WYP		\$398						\$38
1010000	3972000	MOBILE RADIO EQUIPMENT	WYU	Result	\$340	\$39	\$737	\$354	\$1,612	\$168	\$529
1010000	3980000	MISCELLANEOUS EQUIPMENT	CA		\$39	\$39					
1010000	3980000	MISCELLANEOUS EQUIPMENT	CN		\$206	\$5	\$63	\$14	\$99	\$8	\$16
1010000	3980000	MISCELLANEOUS EQUIPMENT	IDU		\$64					\$64	
1010000	3980000	MISCELLANEOUS EQUIPMENT	OR		\$610		\$610				
1010000	3980000	MISCELLANEOUS EQUIPMENT	SE		\$2	\$	\$	\$	\$1	\$	\$
1010000	3980000	MISCELLANEOUS EQUIPMENT	SG		\$1,893	\$32	\$496	\$152	\$792	\$109	\$305
1010000	3980000	MISCELLANEOUS EQUIPMENT	SO		\$3,341	\$78	\$926	\$262	\$1,399	\$186	\$482
1010000	3980000	MISCELLANEOUS EQUIPMENT	UT		\$369				\$369		
1010000	3980000	MISCELLANEOUS EQUIPMENT	WA		\$136			\$136			
1010000	3980000	MISCELLANEOUS EQUIPMENT	WYP		\$172						172,05651
1010000	3980000	MISCELLANEOUS EQUIPMENT	WYU	Result	\$6,850	\$154	\$2,095	\$564	\$2,659	\$367	\$994
1010000	3992100	LAND OWNED IN FEE	SE		\$2,635	\$43	\$661	\$203	\$1,086	\$167	\$465
1010000	3992200	LAND OWNED IN FEE	SE	Result	\$2,635	\$43	\$661	\$203	\$1,086	\$167	\$465
1010000	3992200	LAND RIGHTS	SE		\$52,551	\$862	\$13,179	\$4,055	\$21,666	\$3,332	\$9,271
1010000	3993000	"ENGINEERING SUPP-OFF WORK(SECY MAP, DRAF	SE	Result	\$52,551	\$862	\$13,179	\$4,055	\$21,666	\$3,332	\$9,271
1010000	3993000	"ENGINEERING SUPP-OFF WORK(SECY MAP, DRAF	SE		\$40,641	\$666	\$10,192	\$3,136	\$16,756	\$2,577	\$7,170
1010000	3994100	SURFACE - PLANT EQUIPMENT	SE	Result	\$12,144	\$199	\$3,046	\$937	\$5,007	\$770	\$2,142
1010000	3994100	SURFACE - PLANT EQUIPMENT	SE		\$12,144	\$199	\$3,046	\$937	\$5,007	\$770	\$2,142
1010000	3994400	SURFACE - ELECTRIC POWER FACILITIES	SE	Result	\$3,425	\$56	\$859	\$264	\$1,412	\$217	\$604
1010000	3994400	SURFACE - ELECTRIC POWER FACILITIES	SE	Result	\$3,425	\$56	\$859	\$264	\$1,412	\$217	\$604







### Capital Lease (Actuals)

Beg / End Average as of December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC
1011000	3908000	CAPITAL LEASE COMMON	\$5,882		\$5,882				0	
1011000	3908000	CAPITAL LEASE COMMON	\$16,952	\$287	\$4,442	\$1,359	\$7,093	\$976	\$2,729	\$65
1011000	3908000	CAPITAL LEASE COMMON	\$12,664	\$297	\$3,508	\$993	\$5,301	\$705	\$1,826	\$34
1011000	3908000	CAPITAL LEASE COMMON	\$11,714				\$11,714		0	
1011000	3908000	CAPITAL LEASE COMMON	\$1,388						1387.76	
1011000	3908000	CAPITAL LEASE COMMON	<b>\$48,600</b>	<b>\$583</b>	<b>\$13,832</b>	<b>\$2,352</b>	<b>\$24,109</b>	<b>\$1,681</b>	<b>\$5,943</b>	<b>\$100</b>
1011000	<b>Result</b>		<b>\$48,600</b>	<b>\$583</b>	<b>\$13,832</b>	<b>\$2,352</b>	<b>\$24,109</b>	<b>\$1,681</b>	<b>\$5,943</b>	<b>\$100</b>
1110000	3908000	CAPITAL LEASE COMMON	-\$1,591		-\$1,591				0	
1110000	3908000	CAPITAL LEASE COMMON	-\$1,546	-\$26	-\$405	-\$124	-\$647	-\$89	-\$249	-\$6
1110000	3908000	CAPITAL LEASE COMMON	\$1,601	\$37	\$443	\$125	\$670	\$89	\$231	\$4
1110000	3908000	CAPITAL LEASE COMMON	-\$3,217				-\$3,217		0	
1110000	3908000	CAPITAL LEASE COMMON	-\$634						-633.86	
1110000	3908000	CAPITAL LEASE COMMON	<b>-\$5,387</b>	<b>\$11</b>	<b>-\$1,552</b>	<b>\$1</b>	<b>-\$3,194</b>	<b>\$</b>	<b>-\$652</b>	<b>-\$2</b>
1110000	<b>Result</b>		<b>-\$5,387</b>	<b>\$11</b>	<b>-\$1,552</b>	<b>\$1</b>	<b>-\$3,194</b>	<b>\$</b>	<b>-\$652</b>	<b>-\$2</b>
<b>Overall Result</b>			<b>\$43,213</b>	<b>\$595</b>	<b>\$12,280</b>	<b>\$2,354</b>	<b>\$20,915</b>	<b>\$1,681</b>	<b>\$5,291</b>	<b>\$98</b>





**Plant Held for Future Use (Actuals)**  
 Beg / End Average as of December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC
1050000	3400000	SG	\$8,923	\$151	\$2,338	\$716	\$3,734	\$514	\$1,437	\$34
1050000	3400000	<b>Result</b>	<b>\$8,923</b>	<b>\$151</b>	<b>\$2,338</b>	<b>\$716</b>	<b>\$3,734</b>	<b>\$514</b>	<b>\$1,437</b>	<b>\$34</b>
1050000	3500000	SG	\$156	\$3	\$41	\$13	\$65	\$9	\$25	\$1
1050000	3500000	<b>Result</b>	<b>\$156</b>	<b>\$3</b>	<b>\$41</b>	<b>\$13</b>	<b>\$65</b>	<b>\$9</b>	<b>\$25</b>	<b>\$1</b>
1050000	3501000	SG	\$169	\$3	\$44	\$14	\$71	\$10	\$27	\$1
1050000	3501000	<b>Result</b>	<b>\$169</b>	<b>\$3</b>	<b>\$44</b>	<b>\$14</b>	<b>\$71</b>	<b>\$10</b>	<b>\$27</b>	<b>\$1</b>
1050000	3601000	OR	\$2,500		\$2,500				0	
1050000	3601000	SG	\$198	\$3	\$52	\$16	\$83	\$11	\$32	\$1
1050000	3601000	UT	\$2,777				\$2,777		0	
1050000	3601000	<b>Result</b>	<b>\$5,475</b>	<b>\$3</b>	<b>\$2,552</b>	<b>\$16</b>	<b>\$2,860</b>	<b>\$11</b>	<b>\$32</b>	<b>\$1</b>
1050000	3992200	SE	\$953	\$16	\$239	\$74	\$393	\$60	\$168	\$3
1050000	3992200	<b>Result</b>	<b>\$953</b>	<b>\$16</b>	<b>\$239</b>	<b>\$74</b>	<b>\$393</b>	<b>\$60</b>	<b>\$168</b>	<b>\$3</b>
1050000	<b>Result</b>		<b>\$15,676</b>	<b>\$175</b>	<b>\$5,214</b>	<b>\$831</b>	<b>\$7,122</b>	<b>\$604</b>	<b>\$1,689</b>	<b>\$40</b>
<b>Overall Result</b>			<b>\$15,676</b>	<b>\$175</b>	<b>\$5,214</b>	<b>\$831</b>	<b>\$7,122</b>	<b>\$604</b>	<b>\$1,689</b>	<b>\$40</b>





**Deferred Debits (Actuals)**

Beg / End Average as of December 2010  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC	Other
1861000	185016	SE	\$2,957	\$48	\$742	\$228	\$1,219	\$188	\$522	\$10	
1861000	185016	Result	\$2,957	\$48	\$742	\$228	\$1,219	\$188	\$522	\$10	
1861200	185025	SO	\$1	\$	\$	\$	\$	\$	\$	\$	
1861200	185025	Result	\$1	\$	\$	\$	\$	\$	\$	\$	
1861200	185026	SO	\$9	\$	\$2	\$1	\$4	\$	\$	\$	
1861200	185026	Result	\$9	\$	\$2	\$1	\$4	\$	\$	\$	
1861200	185027	OTHER	\$1,279								\$1,279
1861200	185028	Result	\$1,279								\$1,279
1861200	185028	OTHER	\$443								\$443
1861200	185029	Result	\$443								\$443
1861200	185029	OTHER	\$338								\$338
1861200	185030	OTHER	\$1,047								\$1,047
1861200	185030	Result	\$1,047								\$1,047
1861200	185030	Result	\$3,117	\$	\$3	\$1	\$4	\$1	\$1	\$	\$3,107
1861310	184690	SG									
1861310	184690	Result									
1863500	188498	SO									
1863500	188498	Result									
1865000	134200	SE	\$1,050	\$17	\$263	\$81	\$433	\$67	\$185	\$4	
1865000	134200	Result	\$1,050	\$17	\$263	\$81	\$433	\$67	\$185	\$4	
1865000	184402	SE									
1865000	184402	Result									
1865000	184404	SE									
1865000	184404	Result									
1865000	184405	SE									
1865000	184412	SE									
1865000	184412	Result									
1865000	184414	SE	\$4,190	\$69	\$1,051	\$323	\$1,727	\$266	\$739	\$15	
1865000	184414	Result	\$4,190	\$69	\$1,051	\$323	\$1,727	\$266	\$739	\$15	
1865000	184415	SE	\$888	\$15	\$223	\$69	\$366	\$56	\$157	\$3	
1865000	184415	Result	\$888	\$15	\$223	\$69	\$366	\$56	\$157	\$3	
1865000	184416	SE	\$4,128	\$68	\$1,035	\$319	\$1,702	\$262	\$728	\$15	
1865000	184416	Result	\$4,128	\$68	\$1,035	\$319	\$1,702	\$262	\$728	\$15	
1865000	134300	SE	\$10,256	\$168	\$2,572	\$791	\$4,228	\$650	\$1,609	\$36	
1865000	134300	Result	\$10,256	\$168	\$2,572	\$791	\$4,228	\$650	\$1,609	\$36	
1867000	134300	SE	\$30	\$	\$8	\$2	\$12	\$2	\$5	\$	
1867000	134300	Result	\$30	\$	\$8	\$2	\$12	\$2	\$5	\$	
1868000	134360	SG	\$4,208	\$71	\$1,103	\$337	\$1,761	\$242	\$677	\$16	
1868000	134361	SG	\$4,208	\$71	\$1,103	\$337	\$1,761	\$242	\$677	\$16	
1868000	134361	Result	\$4,208	\$71	\$1,103	\$337	\$1,761	\$242	\$677	\$16	
1868000	134362	SG	\$584	\$10	\$153	\$47	\$244	\$34	\$94	\$2	











**Material & Supplies (Actuals)**

Beg / End Average as of December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC
1511100	0	SE	\$2,020	\$33	\$507	\$156	\$833	\$128	\$356	\$7
1511100	0	Result	\$2,020	\$33	\$507	\$156	\$833	\$128	\$356	\$7
1511100	Result		\$2,020	\$33	\$507	\$156	\$833	\$128	\$356	\$7
1511120	0	SE	\$53,903	\$884	\$13,518	\$4,159	\$22,224	\$3,418	\$9,509	\$191
1511120	0	Result	\$53,903	\$884	\$13,518	\$4,159	\$22,224	\$3,418	\$9,509	\$191
1511120	Result		\$53,903	\$884	\$13,518	\$4,159	\$22,224	\$3,418	\$9,509	\$191
1511130	0	SE	\$23,077	\$378	\$5,787	\$1,780	\$9,514	\$1,463	\$4,071	\$82
1511130	0	Result	\$23,077	\$378	\$5,787	\$1,780	\$9,514	\$1,463	\$4,071	\$82
1511130	Result		\$23,077	\$378	\$5,787	\$1,780	\$9,514	\$1,463	\$4,071	\$82
1511140	0	SE	\$19,924	\$327	\$4,997	\$1,537	\$8,214	\$1,263	\$3,515	\$71
1511140	0	Result	\$19,924	\$327	\$4,997	\$1,537	\$8,214	\$1,263	\$3,515	\$71
1511140	Result		\$19,924	\$327	\$4,997	\$1,537	\$8,214	\$1,263	\$3,515	\$71
1511160	0	SE	\$10,148	\$166	\$2,545	\$783	\$4,184	\$643	\$1,790	\$36
1511160	0	Result	\$10,148	\$166	\$2,545	\$783	\$4,184	\$643	\$1,790	\$36
1511160	Result		\$10,148	\$166	\$2,545	\$783	\$4,184	\$643	\$1,790	\$36
1511180	0	SE								
1511180	0	Result								
1511180	Result									
1511200	0	SSECH	\$11,124	\$183	\$2,864	\$890	\$4,518	\$651	\$1,981	\$38
1511200	0	Result	\$11,124	\$183	\$2,864	\$890	\$4,518	\$651	\$1,981	\$38
1511200	Result		\$11,124	\$183	\$2,864	\$890	\$4,518	\$651	\$1,981	\$38
1511300	0	SE	\$680	\$11	\$170	\$52	\$280	\$43	\$120	\$2
1511300	0	Result	\$680	\$11	\$170	\$52	\$280	\$43	\$120	\$2
1511300	Result		\$680	\$11	\$170	\$52	\$280	\$43	\$120	\$2
1511400	0	SE	\$4,265	\$70	\$1,070	\$329	\$1,758	\$270	\$752	\$15
1511400	0	Result	\$4,265	\$70	\$1,070	\$329	\$1,758	\$270	\$752	\$15
1511400	Result		\$4,265	\$70	\$1,070	\$329	\$1,758	\$270	\$752	\$15
1511500	0	SE	\$20,398	\$335	\$5,116	\$1,574	\$8,410	\$1,293	\$3,599	\$72
1511500	0	Result	\$20,398	\$335	\$5,116	\$1,574	\$8,410	\$1,293	\$3,599	\$72
1511500	Result		\$20,398	\$335	\$5,116	\$1,574	\$8,410	\$1,293	\$3,599	\$72
1511600	0	SE	\$6,973	\$114	\$1,749	\$538	\$2,875	\$442	\$1,230	\$25
1511600	0	Result	\$6,973	\$114	\$1,749	\$538	\$2,875	\$442	\$1,230	\$25
1511600	Result		\$6,973	\$114	\$1,749	\$538	\$2,875	\$442	\$1,230	\$25
1511700	0	SE	\$18,453	\$303	\$4,628	\$1,424	\$7,608	\$1,170	\$3,255	\$65
1511700	0	Result	\$18,453	\$303	\$4,628	\$1,424	\$7,608	\$1,170	\$3,255	\$65
1511700	Result		\$18,453	\$303	\$4,628	\$1,424	\$7,608	\$1,170	\$3,255	\$65
1511800	0	SE								
1511800	0	Result								
1511800	Result									
1511900	0	SE	\$1,442	\$24	\$362	\$111	\$594	\$91	\$254	\$5
1511900	0	Result	\$1,442	\$24	\$362	\$111	\$594	\$91	\$254	\$5
1511900	Result		\$1,442	\$24	\$362	\$111	\$594	\$91	\$254	\$5
1512000	0	SE								
1512000	0	Result								
1512000	Result									







**Material & Supplies (Actuals)**

Beg / End Average as of December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

1541000	1705	GOODNOE HILLS WIND	SNPPO	\$316	\$5	\$83	\$25	\$132	\$18	\$51	\$1
1541000	1705	GOODNOE HILLS WIND	Result	\$316	\$5	\$83	\$25	\$132	\$18	\$51	\$1
1541000	1715	MARENGO WIND	SNPPO	\$295	\$5	\$77	\$24	\$123	\$17	\$47	\$1
1541000	1715	MARENGO WIND	Result	\$295	\$5	\$77	\$24	\$123	\$17	\$47	\$1
1541000	1725	Glenrock/Rolling Hills	SG	\$957	\$16	\$251	\$77	\$400	\$55	\$154	\$4
1541000	1725	Glenrock/Rolling Hills	Result	\$957	\$16	\$251	\$77	\$400	\$55	\$154	\$4
1541000	1730	Seven Mile Hill	SG	\$596	\$10	\$156	\$48	\$249	\$34	\$96	\$2
1541000	1730	Seven Mile Hill	Result	\$596	\$10	\$156	\$48	\$249	\$34	\$96	\$2
1541000	1740	High Plains/McFadden	SG	\$191	\$3	\$50	\$15	\$80	\$11	\$31	\$1
1541000	1740	High Plains/McFadden	Result	\$191	\$3	\$50	\$15	\$80	\$11	\$31	\$1
1541000	1745	Dunlap Wind Project	SG	\$89	\$2	\$23	\$7	\$37	\$5	\$14	\$
1541000	1745	Dunlap Wind Project	Result	\$89	\$2	\$23	\$7	\$37	\$5	\$14	\$
1541000	1799	WIND OFFICE	SG	\$	\$	\$	\$	\$	\$	\$	\$
1541000	1799	WIND OFFICE	Result	\$	\$	\$	\$	\$	\$	\$	\$
1541000	2005	CASPER STORE ROOM	WYP	\$456	\$	\$	\$	\$	\$	\$	\$
1541000	2005	CASPER STORE ROOM	Result	\$456	\$	\$	\$	\$	\$	\$	\$
1541000	2010	BUFFALO STORE ROOM	WYP	\$179	\$	\$	\$	\$	\$	\$	\$
1541000	2010	BUFFALO STORE ROOM	Result	\$179	\$	\$	\$	\$	\$	\$	\$
1541000	2015	DOUGLAS STORE ROOM	WYP	\$260	\$	\$	\$	\$	\$	\$	\$
1541000	2015	DOUGLAS STORE ROOM	Result	\$260	\$	\$	\$	\$	\$	\$	\$
1541000	2020	CODY STORE ROOM	WYP	\$739	\$	\$	\$	\$	\$	\$	\$
1541000	2020	CODY STORE ROOM	Result	\$739	\$	\$	\$	\$	\$	\$	\$
1541000	2030	WORLAND STORE ROOM	WYP	\$937	\$	\$	\$	\$	\$	\$	\$
1541000	2030	WORLAND STORE ROOM	Result	\$937	\$	\$	\$	\$	\$	\$	\$
1541000	2030	WORLAND STORE ROOM	WYP	\$313	\$	\$	\$	\$	\$	\$	\$
1541000	2030	WORLAND STORE ROOM	Result	\$313	\$	\$	\$	\$	\$	\$	\$
1541000	2035	RIVERTON STORE ROOM	WYP	\$698	\$	\$	\$	\$	\$	\$	\$
1541000	2035	RIVERTON STORE ROOM	Result	\$698	\$	\$	\$	\$	\$	\$	\$
1541000	2040	EVANSTON STORE ROOM	WYP	\$10	\$	\$	\$	\$	\$	\$	\$
1541000	2040	EVANSTON STORE ROOM	Result	\$10	\$	\$	\$	\$	\$	\$	\$
1541000	2045	KEMMERER STORE ROOM	WYP	\$613	\$	\$	\$	\$	\$	\$	\$
1541000	2045	KEMMERER STORE ROOM	Result	\$613	\$	\$	\$	\$	\$	\$	\$
1541000	2050	PINEDALE STORE ROOM	WYP	\$1,337	\$	\$	\$	\$	\$	\$	\$
1541000	2050	PINEDALE STORE ROOM	Result	\$1,337	\$	\$	\$	\$	\$	\$	\$
1541000	2060	ROCK SPRINGS STORE ROOM	WYP	\$636	\$	\$	\$	\$	\$	\$	\$
1541000	2060	ROCK SPRINGS STORE ROOM	Result	\$636	\$	\$	\$	\$	\$	\$	\$
1541000	2065	RAWLINS STORE ROOM	WYP	\$338	\$	\$	\$	\$	\$	\$	\$
1541000	2065	RAWLINS STORE ROOM	Result	\$338	\$	\$	\$	\$	\$	\$	\$
1541000	2070	LARAMIE STORE ROOM	WYP	\$967	\$	\$	\$	\$	\$	\$	\$
1541000	2070	LARAMIE STORE ROOM	Result	\$967	\$	\$	\$	\$	\$	\$	\$
1541000	2075	REXBERG STORE ROOM	IDU	\$39	\$	\$	\$	\$	\$	\$	\$
1541000	2075	REXBERG STORE ROOM	Result	\$39	\$	\$	\$	\$	\$	\$	\$
1541000	2080	MUDLAKE STORE ROOM	IDU	\$39	\$	\$	\$	\$	\$	\$	\$
1541000	2080	MUDLAKE STORE ROOM	Result	\$39	\$	\$	\$	\$	\$	\$	\$
1541000	2085	SHELLY STORE ROOM	IDU	\$687	\$	\$	\$	\$	\$	\$	\$
1541000	2085	SHELLY STORE ROOM	Result	\$687	\$	\$	\$	\$	\$	\$	\$
1541000	2090	PRESTON STORE ROOM	IDU	\$105	\$	\$	\$	\$	\$	\$	\$
1541000	2090	PRESTON STORE ROOM	Result	\$105	\$	\$	\$	\$	\$	\$	\$



**Material & Supplies (Actuals)**

Beg / End Average as of December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Account Number	Account Name	Account Type	Result	\$105	Result	\$105
1541000	PRESTON STORE ROOM	Result	UT	\$105		
1541000	LAVA HOT SPRINGS STORE ROOM	IDU	IDU	\$165		\$105
1541000	LAVA HOT SPRINGS STORE ROOM	Result	Result	\$165		\$165
1541000	MONTPELIER STORE ROOM	IDU	IDU	\$230		\$230
1541000	MONTPELIER STORE ROOM	Result	Result	\$230		\$230
1541000	BRIDGERLAND STORE ROOM	UT	UT	\$382	\$382	
1541000	BRIDGERLAND STORE ROOM	Result	Result	\$382	\$382	
1541000	TREMONTON STORE ROOM	UT	UT	\$296	\$296	
1541000	TREMONTON STORE ROOM	Result	Result	\$296	\$296	
1541000	OGDEN STORE ROOM	UT	UT	\$1,380	\$1,380	
1541000	OGDEN STORE ROOM	Result	Result	\$1,380	\$1,380	
1541000	LAYTON STORE ROOM	UT	UT	\$501	\$501	
1541000	LAYTON STORE ROOM	Result	Result	\$501	\$501	
1541000	SALT LAKE METRO STORE ROOM	UT	UT	\$8,287	\$8,287	
1541000	SALT LAKE METRO STORE ROOM	Result	Result	\$8,287	\$8,287	
1541000	SALT LAKE TOOL ROOM	UT	UT	\$199	\$199	
1541000	SALT LAKE TOOL ROOM	Result	Result	\$199	\$199	
1541000	JORDAN VALLEY STORE ROOM	UT	UT	\$1,211	\$1,211	
1541000	JORDAN VALLEY STORE ROOM	Result	Result	\$1,211	\$1,211	
1541000	PARK CITY STORE ROOM	UT	UT	\$655	\$655	
1541000	PARK CITY STORE ROOM	Result	Result	\$655	\$655	
1541000	TOOELE STORE ROOM	UT	UT	\$497	\$497	
1541000	TOOELE STORE ROOM	Result	Result	\$497	\$497	
1541000	WASATCH RESTORATION CENTER	UT	UT	\$470	\$470	
1541000	WASATCH RESTORATION CENTER	Result	Result	\$470	\$470	
1541000	AMERICAN FORK STORE ROOM	UT	UT	\$1,141	\$1,141	
1541000	AMERICAN FORK STORE ROOM	Result	Result	\$1,141	\$1,141	
1541000	SANTAQUIN STORE ROOM	UT	UT	\$353	\$353	
1541000	SANTAQUIN STORE ROOM	Result	Result	\$353	\$353	
1541000	DELTA STORE ROOM	UT	UT	\$271	\$271	
1541000	DELTA STORE ROOM	Result	Result	\$271	\$271	
1541000	VERNAL STORE ROOM	UT	UT	\$533	\$533	
1541000	VERNAL STORE ROOM	Result	Result	\$533	\$533	
1541000	PRICE STORE ROOM	UT	UT	\$544	\$544	
1541000	PRICE STORE ROOM	Result	Result	\$544	\$544	
1541000	MOAB STORE ROOM	UT	UT	\$547	\$547	
1541000	MOAB STORE ROOM	Result	Result	\$547	\$547	
1541000	BLANDING STORE ROOM	UT	UT	\$175	\$175	
1541000	BLANDING STORE ROOM	Result	Result	\$175	\$175	
1541000	RICHFIELD STORE ROOM	UT	UT	\$106	\$106	
1541000	RICHFIELD STORE ROOM	Result	Result	\$106	\$106	
1541000	CEDAR CITY STORE ROOM	UT	UT	\$980	\$980	
1541000	CEDAR CITY STORE ROOM	Result	Result	\$980	\$980	
1541000	MILFORD STORE ROOM	UT	UT	\$264	\$264	
1541000	MILFORD STORE ROOM	Result	Result	\$264	\$264	



**Material & Supplies (Actuals)**

Beg / End Average as of December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

1541000	2460	WASHINGTON STORE ROOM	UT	\$388	\$388		\$388
1541000	2460	WASHINGTON STORE ROOM	Result	\$388	\$388		\$388
1541000	2620	WALLA WALLA STORE ROOM	WA	\$1,229	\$1,229		\$1,229
1541000	2620	WALLA WALLA STORE ROOM	Result	\$1,229	\$1,229		\$1,229
1541000	2625	SUNNYSIDE STORE ROOM	WA	\$304	\$304		\$304
1541000	2625	SUNNYSIDE STORE ROOM	Result	\$304	\$304		\$304
1541000	2630	YAKIMA STORE ROOM	WA	\$308	\$308		\$308
1541000	2630	YAKIMA STORE ROOM	Result	\$308	\$308		\$308
1541000	2635	ENTERPRISE STORE ROOM	OR	\$229	\$229		\$229
1541000	2635	ENTERPRISE STORE ROOM	Result	\$229	\$229		\$229
1541000	2640	PENDLETON STORE ROOM	OR	\$741	\$741		\$741
1541000	2640	PENDLETON STORE ROOM	Result	\$741	\$741		\$741
1541000	2650	HOOD RIVER STORE ROOM	OR	\$211	\$211		\$211
1541000	2650	HOOD RIVER STORE ROOM	Result	\$211	\$211		\$211
1541000	2655	PORTLAND METRO - STORE ROOM	OR	\$6,695	\$6,695		\$6,695
1541000	2655	PORTLAND METRO - STORE ROOM	Result	\$6,695	\$6,695		\$6,695
1541000	2660	ASTORIA STORE ROOM	OR	\$1,441	\$1,441		\$1,441
1541000	2660	ASTORIA STORE ROOM	Result	\$1,441	\$1,441		\$1,441
1541000	2665	MADRAS STORE ROOM	OR	\$666	\$666		\$666
1541000	2665	MADRAS STORE ROOM	Result	\$666	\$666		\$666
1541000	2675	BEND STORE ROOM	OR	\$849	\$849		\$849
1541000	2675	BEND STORE ROOM	Result	\$849	\$849		\$849
1541000	2805	ALBANY STORE ROOM	OR	\$190	\$190		\$190
1541000	2805	ALBANY STORE ROOM	Result	\$190	\$190		\$190
1541000	2810	LINCOLN CITY STORE ROOM	OR	\$213	\$213		\$213
1541000	2810	LINCOLN CITY STORE ROOM	Result	\$213	\$213		\$213
1541000	2830	ROSEBURG STORE ROOM	OR	\$2,481	\$2,481		\$2,481
1541000	2830	ROSEBURG STORE ROOM	Result	\$2,481	\$2,481		\$2,481
1541000	2835	COOS BAY STORE ROOM	OR	\$606	\$606		\$606
1541000	2835	COOS BAY STORE ROOM	Result	\$606	\$606		\$606
1541000	2840	GRANTS PASS STORE ROOM	OR	\$631	\$631		\$631
1541000	2840	GRANTS PASS STORE ROOM	Result	\$631	\$631		\$631
1541000	2845	MEDFORD STORE ROOM	OR	\$829	\$829		\$829
1541000	2845	MEDFORD STORE ROOM	Result	\$829	\$829		\$829
1541000	2850	KLAMATH FALLS STORE ROOM	OR	\$1,979	\$1,979		\$1,979
1541000	2850	KLAMATH FALLS STORE ROOM	Result	\$1,979	\$1,979		\$1,979
1541000	2855	LAKEVIEW STORE ROOM	OR	\$115	\$115		\$115
1541000	2855	LAKEVIEW STORE ROOM	Result	\$115	\$115		\$115
1541000	2860	ALTURAS STORE ROOM	CA	\$67	\$67		\$67
1541000	2860	ALTURAS STORE ROOM	Result	\$67	\$67		\$67
1541000	2865	MT SHASTA STORE ROOM	CA	\$217	\$217		\$217
1541000	2865	MT SHASTA STORE ROOM	Result	\$217	\$217		\$217
1541000	2870	YREKA STORE ROOM	CA	\$627	\$627		\$627
1541000	2870	YREKA STORE ROOM	Result	\$627	\$627		\$627
1541000	2875	CRESENT CITY STORE ROOM	CA	\$364	\$364		\$364
1541000	2875	CRESENT CITY STORE ROOM	Result	\$364	\$364		\$364









### Cash Working Capital (Actuals)

Twelve Month Average Ending - December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC
1430000	0	SO	\$3	\$	\$1	\$	\$1	\$	\$	\$
1430000	0	Result	\$3	\$	\$1	\$	\$1	\$	\$	\$
1430000	0	Result	\$3	\$	\$1	\$	\$1	\$	\$	\$
1431000	0	SO	\$4,636	\$109	\$1,284	\$363	\$1,941	\$258	\$668	\$12
1431000	0	Result	\$4,636	\$109	\$1,284	\$363	\$1,941	\$258	\$668	\$12
1431000	0	Result	\$4,636	\$109	\$1,284	\$363	\$1,941	\$258	\$668	\$12
1431200	0	SO								
1431200	0	Result								
1432600	0	SO								
1432600	0	Result								
1432600	0	Result								
1433000	0	SO	\$17,054	\$399	\$4,725	\$1,337	\$7,139	\$950	\$2,458	\$46
1433000	0	Result	\$17,054	\$399	\$4,725	\$1,337	\$7,139	\$950	\$2,458	\$46
1433000	0	Result	\$17,054	\$399	\$4,725	\$1,337	\$7,139	\$950	\$2,458	\$46
1436000	0	SO	\$25,403	\$595	\$7,038	\$1,991	\$10,634	\$1,415	\$3,662	\$68
1436000	0	Result	\$25,403	\$595	\$7,038	\$1,991	\$10,634	\$1,415	\$3,662	\$68
1436000	0	Result	\$25,403	\$595	\$7,038	\$1,991	\$10,634	\$1,415	\$3,662	\$68
1437000	0	SO	\$2,440	\$57	\$676	\$191	\$1,022	\$136	\$352	\$7
1437000	0	Result	\$2,440	\$57	\$676	\$191	\$1,022	\$136	\$352	\$7
1437000	0	Result	\$2,440	\$57	\$676	\$191	\$1,022	\$136	\$352	\$7
1437100	0	SO	-\$1,005	-\$24	-\$278	-\$79	-\$421	-\$56	-\$145	-\$3
1437100	0	Result	-\$1,005	-\$24	-\$278	-\$79	-\$421	-\$56	-\$145	-\$3
1437100	0	Result	-\$1,005	-\$24	-\$278	-\$79	-\$421	-\$56	-\$145	-\$3
2300000	284915	SE	-\$2,529	-\$41	-\$634	-\$195	-\$1,042	-\$160	-\$446	-\$9
2300000	284915	Result	-\$2,529	-\$41	-\$634	-\$195	-\$1,042	-\$160	-\$446	-\$9
2300000	284917	SE								
2300000	284917	Result								
2300000	284917	Result								
2320000	210412	SO	-\$2,529	-\$41	-\$634	-\$195	-\$1,042	-\$160	-\$446	-\$9
2320000	210412	Result	-\$2,529	-\$41	-\$634	-\$195	-\$1,042	-\$160	-\$446	-\$9
2320000	210412	Result	-\$2,529	-\$41	-\$634	-\$195	-\$1,042	-\$160	-\$446	-\$9
2320000	210460	SE	-\$2,159	-\$35	-\$541	-\$167	-\$890	-\$137	-\$381	-\$8
2320000	210460	Result	-\$2,159	-\$35	-\$541	-\$167	-\$890	-\$137	-\$381	-\$8
2320000	210460	Result	-\$2,159	-\$35	-\$541	-\$167	-\$890	-\$137	-\$381	-\$8
2320000	210470	SG	-\$146	-\$2	-\$38	-\$12	-\$61	-\$8	-\$24	-\$1
2320000	210470	Result	-\$146	-\$2	-\$38	-\$12	-\$61	-\$8	-\$24	-\$1
2320000	210470	Result	-\$146	-\$2	-\$38	-\$12	-\$61	-\$8	-\$24	-\$1
2320000	210643	SE								
2320000	210643	Result								
2320000	210643	Result								
2320000	210648	SE								
2320000	210648	Result								
2320000	210648	Result								
2320000	210651	SE								
2320000	210651	Result								
2320000	210656	SE								
2320000	210656	Result								
2320000	210656	Result								











**Miscellaneous Rate Base (Actuals)**

Beg / End Average as of December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC	Other
1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	\$158,185	\$2,674	\$41,448	\$12,685	\$66,189	\$9,107	\$25,469	\$611	
1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	Result	\$158,185	\$2,674	\$41,448	\$12,685	\$66,189	\$9,107	\$25,469	\$611	
1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	\$158,185	\$2,674	\$41,448	\$12,685	\$66,189	\$9,107	\$25,469	\$611	
1150000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	Result	\$158,185	\$2,674	\$41,448	\$12,685	\$66,189	\$9,107	\$25,469	\$611	
1150000	PREPAID INSURANCE	SE	-\$99,086	-\$1,675	-\$25,963	-\$7,946	-\$41,461	-\$5,704	-\$15,954	-\$383	
1150000	PREPAID INSURANCE	Result	-\$99,086	-\$1,675	-\$25,963	-\$7,946	-\$41,461	-\$5,704	-\$15,954	-\$383	
1651000	PREPAID INSURANCE - SPECIAL COVERAGE	SO									
1651000	PREPAID INSURANCE - SPECIAL COVERAGE	Result									
1651000	PREPAID INSURANCE - BURGLARY & ROBBERY	SO									
1651000	PREPAID INSURANCE - BURGLARY & ROBBERY	Result									
1651000	PREPAID INSURANCE - FOREIGN LIABILITY	SO									
1651000	PREPAID INSURANCE - FOREIGN LIABILITY	Result									
1651000	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO									
1651000	PREPAID INSURANCE - JIM BRIDGER OPERATIO	Result									
1651000	PREPAID INSURANCE - LEASEBACK LIABILITY	SO									
1651000	PREPAID INSURANCE - LEASEBACK LIABILITY	Result									
1651000	PREPAID INSURANCE - WYODAK OPERATIONS	SO									
1651000	PREPAID INSURANCE - WYODAK OPERATIONS	Result									
1651000	PREPAID INSURANCE - PUBLIC LIABILITY & P	SE									
1651000	PREPAID INSURANCE - PUBLIC LIABILITY & P	Result	\$1,636	\$38	\$453	\$128	\$685	\$91	\$236	\$4	
1651000	PREPAID INSURANCE - PUBLIC LIABILITY & P	Result	\$1,636	\$38	\$453	\$128	\$685	\$91	\$236	\$4	
1651000	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO									
1651000	PREPAID INSURANCE - JOINT VENTURE HUNTER	Result									
1651000	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO									
1651000	PREPAID INSURANCE - JOINT VENTURE HUNTER	Result									
1651000	PREPAID INSURANCE - CENTRALIA OPERATIONS	SO									
1651000	PREPAID INSURANCE - CENTRALIA OPERATIONS	Result	\$7,353	\$172	\$2,037	\$576	\$3,078	\$410	\$1,060	\$20	
1651000	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO									
1651000	PREPAID INSURANCE - ALLPURPOSE INSURANCE	Result	\$7,353	\$172	\$2,037	\$576	\$3,078	\$410	\$1,060	\$20	
1651000	PREPAID INSURANCE - D&O LIABILITY	SO									
1651000	PREPAID INSURANCE - D&O LIABILITY	Result	\$546	\$13	\$151	\$43	\$228	\$30	\$79	\$1	
1651000	PREPAID INSURANCE - D&O LIABILITY	Result	\$546	\$13	\$151	\$43	\$228	\$30	\$79	\$1	
1651000	PREPAID INSURANCE - MISC PREPAID INSURAN	SO									
1651000	PREPAID INSURANCE - MISC PREPAID INSURAN	Result									
1651000	PREPAID INSURANCE - FOOT CREEK	SG									
1651000	PREPAID INSURANCE - FOOT CREEK	Result									
1651000	PREPAID INS-MINORITY OWNED PLANTS	SO	\$238	\$6	\$66	\$19	\$100	\$13	\$34	\$1	
1651000	PREPAID INS-MINORITY OWNED PLANTS	Result	\$238	\$6	\$66	\$19	\$100	\$13	\$34	\$1	
1651000	PREPAID WORKERS COMPENSATION	SO	\$307	\$7	\$85	\$24	\$129	\$17	\$44	\$1	
1651000	PREPAID WORKERS COMPENSATION	Result	\$307	\$7	\$85	\$24	\$129	\$17	\$44	\$1	
1651000	PREPAID BEW 57 MEDICAL	SO									
1651000	PREPAID BEW 57 MEDICAL	Result									
1651000	PREPAID EMPLOYEE BENEFIT COSTS	SO	\$1,683	\$39	\$466	\$132	\$705	\$94	\$243	\$5	
1651000	PREPAID EMPLOYEE BENEFIT COSTS	Result	\$1,683	\$39	\$466	\$132	\$705	\$94	\$243	\$5	
1651000	I/C PRPD CAP PROP IN	SO	\$1,196	\$28	\$331	\$94	\$501	\$67	\$172	\$3	
1651000	I/C PRPD CAP PROP IN	Result	\$1,196	\$28	\$331	\$94	\$501	\$67	\$172	\$3	
1651000	I/C PRPD CAP LIAB IN	SO	\$340	\$8	\$94	\$27	\$142	\$19	\$49	\$1	
1651000	I/C PRPD CAP LIAB IN	Result	\$340	\$8	\$94	\$27	\$142	\$19	\$49	\$1	



**Miscellaneous Rate Base (Actuals)**

Beg / End Average as of December 2010  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

1651000	132723	I/C PRPD CAP LIAB IN	Result	\$340	\$8	\$94	\$27	\$142	\$19	\$49	\$1
1651000	Result			\$13,298	\$311	\$3,684	\$1,043	\$5,567	\$741	\$1,917	\$36
1652000	132101	PREPAID PROPERTY TAX	GPS	\$10,182	\$238	\$2,821	\$798	\$4,262	\$567	\$1,468	\$27
1652000	132101	PREPAID PROPERTY TAX	Result	\$10,182	\$238	\$2,821	\$798	\$4,262	\$567	\$1,468	\$27
1652000	132102	CA - PREPAID PROPERTY TAX	GPS								
1652000	132102	CA - PREPAID PROPERTY TAX	Result								
1652000	132103	UT - PREPAID PROPERTY TAX	GPS								
1652000	132103	UT - PREPAID PROPERTY TAX	Result								
1652000	132109	UTE-PREPAID POSSESSORY INTEREST	GPS								
1652000	132109	UTE-PREPAID POSSESSORY INTEREST	Result								
1652000	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS								
1652000	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	Result								
1652000	132200	"Prepaid Taxes (Federal, State, Local)"	SO	-\$2	\$	\$	\$	-\$1	\$	\$	\$
1652000	132200	"Prepaid Taxes (Federal, State, Local)"	Result	-\$2	\$	\$	\$	-\$1	\$	\$	\$
1652000	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA								
1652000	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	Result								
1652000	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU								
1652000	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	Result								
1652000	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYU								
1652000	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	Result								
1652000	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO								
1652000	132910	PREPAYMENT OF HARDWARE & SOFTWARE	Result								
1652000	132924	OTH PREPAY-OREGON DOE FEE	SO	\$183	\$4	\$51	\$14	\$76	\$10	\$26	\$
1652000	132924	OTH PREPAY-OREGON DOE FEE	Result	\$183	\$4	\$51	\$14	\$76	\$10	\$26	\$
1652000	Result			\$10,363	\$243	\$2,871	\$812	\$4,338	\$577	\$1,494	\$28
1652100	132040	PREPAID PENSION COSTS	SO								
1652100	132040	PREPAID PENSION COSTS	Result								
1652100	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	\$615	\$10	\$161	\$49	\$257	\$35	\$99	\$2
1652100	132095	PREPAID EMISSIONS PERMIT FEES (UT)	Result	\$615	\$10	\$161	\$49	\$257	\$35	\$99	\$2
1652100	132310	PREPAID RATING AGENCY	SO	\$80	\$2	\$22	\$6	\$53	\$4	\$11	\$
1652100	132310	PREPAID RATING AGENCY	Result	\$80	\$2	\$22	\$6	\$53	\$4	\$11	\$
1652100	132601	OTH PREPAY - LEASE - SHREWSBURY PROPERTY	SO								
1652100	132601	OTH PREPAY - LEASE - SHREWSBURY PROPERTY	Result								
1652100	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO								
1652100	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	Result								
1652100	132603	OTH PREPAY - ASHTON PLANT LAND	SG	\$8	\$	\$2	\$1	\$3	\$	\$1	\$
1652100	132603	OTH PREPAY - ASHTON PLANT LAND	Result	\$8	\$	\$2	\$1	\$3	\$	\$1	\$
1652100	132605	GADSBY GAS TURBINES	SG								
1652100	132605	GADSBY GAS TURBINES	Result								
1652100	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	\$24	\$1	\$7	\$2	\$10	\$1	\$3	\$
1652100	132606	OTHER PREPAY - LEASE COMMISSIONS	Result	\$24	\$1	\$7	\$2	\$10	\$1	\$3	\$
1652100	132607	OTHER PREP-FERC LAND	SG								
1652100	132607	OTHER PREP-FERC LAND	Result								
1652100	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	\$896	\$15	\$235	\$72	\$375	\$52	\$144	\$3
1652100	132620	PREPAYMENTS - WATER RIGHTS LEASE	Result	\$896	\$15	\$235	\$72	\$375	\$52	\$144	\$3
1652100	132621	Prepayments - Water Rights (Feron Canal)	SG	\$112	\$2	\$29	\$9	\$47	\$6	\$18	\$
1652100	132621	Prepayments - Water Rights (Feron Canal)	Result	\$112	\$2	\$29	\$9	\$47	\$6	\$18	\$
1652100	132622	Prepayments - Water Rights (Hntgm-Clev)	SG	\$8	\$	\$2	\$1	\$3	\$	\$1	\$
1652100	132622	Prepayments - Water Rights (Hntgm-Clev)	Result	\$8	\$	\$2	\$1	\$3	\$	\$1	\$





**Miscellaneous Rate Base (Actuals)**

Beg / End Average as of December 2010  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

1652100	134000	L/T PREPAY RECLASS	SO	\$1,844	\$43	\$511	\$145	\$772	\$103	\$266	\$5
1652100	134000	L/T PREPAY RECLASS	Result	\$1,844	\$43	\$511	\$145	\$772	\$103	\$266	\$5
1652100	182600	PREPAYMENT-OTHER	SE								
1652100	182600	PREPAYMENT-OTHER	Result								
1652100	1653000	DOMESTIC COMMERCIAL PAPER	SO	\$20,604	\$343	\$5,311	\$1,390	\$9,193	\$1,209	\$2,800	\$58
1653000	132301	DOMESTIC COMMERCIAL PAPER	Result								
1653000	132301	PREPAID - TAXES	SE	\$1,499	\$25	\$376	\$116	\$618	\$95	\$264	\$5
1655000	132400	PREPAID - TAXES	Result	\$1,499	\$25	\$376	\$116	\$618	\$95	\$264	\$5
1655000	132400	ACC. PROV. PROP INS. - THERMAL	SO								
1655000	132400	ACC. PROV. PROP INS. - THERMAL	Result								
2281100	280301	STORM REIMBURSEMENTS	SO								
2281100	280301	STORM REIMBURSEMENTS	Result								
2281200	280290	ACC. PROV. PROP INS. - T&D LINES	SO								
2281200	280290	ACC. PROV. PROP INS. - T&D LINES	Result								
2281200	280302	Accum Prov For Prop Ins - Pac Power T&D	SO								
2281200	280302	Accum Prov For Prop Ins - Pac Power T&D	Result								
2281200	280307	Accum Prov For Prop Ins - RMP T&D	SO								
2281200	280307	Accum Prov For Prop Ins - RMP T&D	Result								
2281200	280308	Accum Prov For Prop Ins - RMP T&D	SO								
2281200	280308	Accum Prov For Prop Ins - RMP T&D	Result								
2281300	280303	ACC. PROV. PROP INS. - T&D SUBS	SO								
2281300	280303	ACC. PROV. PROP INS. - T&D SUBS	Result								
2281300	280304	Accum Prov For Prop Ins - General PIt	SO								
2281300	280304	Accum Prov For Prop Ins - General PIt	Result								
2281400	280304	Accum Prov For Prop Ins-Vehicle Accident	SO								
2281400	280304	Accum Prov For Prop Ins-Vehicle Accident	Result								
2281900	280306	ACC. PROV. I & D - EXCL AUTO	SO								
2281900	280306	ACC. PROV. I & D - EXCL AUTO	Result								
2282100	280311	ACC. PROV. I & D - EXCL AUTO	SO								
2282100	280311	ACC. PROV. I & D - EXCL AUTO	Result								
2282100	280312	ACC. PROV. I & D - AUTO	SO								
2282100	280312	ACC. PROV. I & D - AUTO	Result								
2282200	280313	ACC. PROV. I&D - CONST.	SO								
2282200	280313	ACC. PROV. I&D - CONST.	Result								
2282300	280313	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO								
2282300	280313	CONTRA REG ASSET - TRANSITION PLAN SEVER	Result								
2283000	187240	ACCRAU-TRANSITION PLAN SEVERANCE PAYMEN	SO								
2283000	187240	ACCRAU-TRANSITION PLAN SEVERANCE PAYMEN	Result								
2283000	280319	FAS 112 BOOK RESERVE	SO								
2283000	280319	FAS 112 BOOK RESERVE	Result								
2283000	280330	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO								
2283000	280330	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	Result								
2283000	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO								
2283000	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	Result								

















**Regulatory Assets (Actuals)**

Beg / End Average as of December, 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

1823920	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	Result	\$1	1,28632
1823920	101947	SELF AUDIT - WYOMING - PPL 2000	WYP	\$	0.04719
1823920	101947	SELF AUDIT - WYOMING - PPL 2000	Result	\$	0.04719
1823920	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	\$	0.00634
1823920	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	Result	\$	0.00634
1823920	101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	\$	\$
1823920	101949	SELF AUDIT - WYOMING - UP&L 2000	Result	\$	\$
1823920	102030	ENERGY FINANSWER - WASHINGTON	OTHER	\$4,099	\$4,099
1823920	102030	ENERGY FINANSWER - WASHINGTON	Result	\$4,099	\$4,099
1823920	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	\$19,648	\$19,648
1823920	102032	INDUSTRIAL FINANSWER - WASHINGTON	Result	\$19,648	\$19,648
1823920	102033	LOW INCOME - WASHINGTON	OTHER	\$6,492	\$6,492
1823920	102033	LOW INCOME - WASHINGTON	Result	\$6,492	\$6,492
1823920	102034	SELF AUDIT - WASHINGTON	OTHER	\$14	\$14
1823920	102034	SELF AUDIT - WASHINGTON	Result	\$14	\$14
1823920	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	\$788	\$788
1823920	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	Result	\$788	\$788
1823920	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	\$13	\$13
1823920	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	Result	\$13	\$13
1823920	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTON	OTHER	\$624	\$624
1823920	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTON	Result	\$624	\$624
1823920	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	\$88	\$88
1823920	102039	INDUSTRIAL RETROFIT LIGHTING-WA	Result	\$88	\$88
1823920	102040	NEEA - WASHINGTON	OTHER	\$4,280	\$4,280
1823920	102040	NEEA - WASHINGTON	Result	\$4,280	\$4,280
1823920	102043	ENERGY CODE DEVELOPMENT	OTHER	\$2	\$2
1823920	102043	ENERGY CODE DEVELOPMENT	Result	\$2	\$2
1823920	102044	HOME COMFORT - WASHINGTON	OTHER	\$157	\$157
1823920	102044	HOME COMFORT - WASHINGTON	Result	\$157	\$157
1823920	102045	WEATHERIZATION - WASHINGTON	OTHER	\$22	\$22
1823920	102045	WEATHERIZATION - WASHINGTON	Result	\$22	\$22
1823920	102046	HASSLE FREE	OTHER	\$41	\$41
1823920	102046	HASSLE FREE	Result	\$41	\$41
1823920	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	\$	0.00043
1823920	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	Result	\$	0.00043
1823920	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	\$6	6.05797
1823920	102068	ENERGY FINANSWER - WYOMING PPL - 2001	Result	\$6	6.05797
1823920	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	WYP	\$16	15.6609
1823920	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	Result	\$16	15.6609
1823920	102070	SELF AUDIT - WYOMING - PPL 2001	WYP	\$	0.06902
1823920	102070	SELF AUDIT - WYOMING - PPL 2001	Result	\$	0.06902
1823920	102071	SELF AUDIT - WYOMING - UP&L 2001	WYU	\$	\$
1823920	102071	SELF AUDIT - WYOMING - UP&L 2001	Result	\$	\$
1823920	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	\$1,183	\$1,183
1823920	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	Result	\$1,183	\$1,183
1823920	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	\$24	\$24
1823920	102127	RESIDENTIAL PROGRAM RESEARCH - WA	Result	\$24	\$24
1823920	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	-\$49,347	-\$49,347
1823920	102128	WA REVENUE RECOVERY - SBC OFFSET	Result	-\$49,347	-\$49,347
1823920	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	\$1,280	\$1,280
1823920	102131	ENERGY FINANSWER - UTAH 2001/2002	Result	\$1,280	\$1,280
1823920	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	\$1,353	\$1,353
1823920	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	Result	\$1,353	\$1,353
1823920	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	\$4,202	\$4,202
1823920	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	Result	\$4,202	\$4,202
1823920	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	\$848	\$848
1823920	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	Result	\$848	\$848
1823920	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	\$	\$
1823920	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	Result	\$	\$
1823920	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	\$488	\$488
1823920	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	Result	\$488	\$488
1823920	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	\$82	\$82
1823920	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	Result	\$82	\$82
1823920	102158	ENERGY FINANSWER - WYP - 2002	WYP	\$3	3.37731
1823920	102158	ENERGY FINANSWER - WYP - 2002	Result	\$3	3.37731
1823920	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	\$11	11.1652
1823920	102159	INDUSTRIAL FINANSWER - WYP - 2002	Result	\$11	11.1652
1823920	102160	SELF AUDIT - WYP - 2002	WYP	\$	0.03181
1823920	102160	SELF AUDIT - WYP - 2002	Result	\$	0.03181
1823920	102161	SELF AUDIT - WYU - 2002	WYP	\$	0.02259
1823920	102161	SELF AUDIT - WYU - 2002	Result	\$	0.02259



**Regulatory Assets (Actuals)**

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 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Account	Description	Result	WYP	Other	Total
1623920	102161 SELF AUDIT - WYU - 2002				
1623920	102185 WEB AUDIT PILOT - WA	\$527			\$527
1623920	102185 WEB AUDIT PILOT - WA	\$527			\$527
1623920	102186 APPLIANCE REBATE - WA	\$18			\$18
1623920	102186 APPLIANCE REBATE - WA	\$18			\$18
1623920	102195 INDUSTRIAL RETROFIT LIGHTING - UT 2002	\$71			\$71
1623920	102195 INDUSTRIAL RETROFIT LIGHTING - UT 2002	\$71			\$71
1623920	102196 POWER FORWARD UT 2002	\$115			\$115
1623920	102196 POWER FORWARD UT 2002	\$115			\$115
1623920	102205 AC LOAD CONTROL PGM - RESIDENTIAL - UT	\$28			\$28
1623920	102205 AC LOAD CONTROL PGM - RESIDENTIAL - UT	\$28			\$28
1623920	102206 SCHOOL ENERGY EDUCATION - WA	\$2,530			\$2,530
1623920	102206 SCHOOL ENERGY EDUCATION - WA	\$2,530			\$2,530
1623920	102208 COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	\$1			\$1
1623920	102208 COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	\$1			\$1
1623920	102209 AIR CONDITIONING - UT 2002	\$24			\$24
1623920	102209 AIR CONDITIONING - UT 2002	\$24			\$24
1623920	102210 HASSELLFREE EFFICIENCY - IDU 2003	\$1			\$1
1623920	102210 HASSELLFREE EFFICIENCY - IDU 2003	\$1			\$1
1623920	102213 REFRIGERATOR RECYCLING PGM - UT 2003	\$1,509			\$1,509
1623920	102213 REFRIGERATOR RECYCLING PGM - UT 2003	\$1,509			\$1,509
1623920	102214 REFRIGERATOR RECYCLING PGM - WA	\$2,391			\$2,391
1623920	102214 REFRIGERATOR RECYCLING PGM - WA	\$2,391			\$2,391
1623920	102215 REFRIGERATOR RECYCLING - WYP 2003	\$2			\$2
1623920	102215 REFRIGERATOR RECYCLING - WYP 2003	\$2			\$2
1623920	102223 AC LOAD CONTROL - RESIDENTIAL UT 2003	\$460			\$460
1623920	102223 AC LOAD CONTROL - RESIDENTIAL UT 2003	\$460			\$460
1623920	102225 AIR CONDITIONING - UT 2003	\$2,564			\$2,564
1623920	102225 AIR CONDITIONING - UT 2003	\$2,564			\$2,564
1623920	102226 COMMERCIAL RETROFIT LIGHTING - UT 2003	\$1,187			\$1,187
1623920	102226 COMMERCIAL RETROFIT LIGHTING - UT 2003	\$1,187			\$1,187
1623920	102227 COMMERCIAL SMALL RETROFIT - UT 2003	\$895			\$895
1623920	102227 COMMERCIAL SMALL RETROFIT - UT 2003	\$895			\$895
1623920	102228 COMPACT FLUORESCENT LAMP (CFL) - UT 2002	\$13			\$13
1623920	102228 COMPACT FLUORESCENT LAMP (CFL) - UT 2002	\$13			\$13
1623920	102229 ENERGY FINANSWER - UT 2003	\$1,542			\$1,542
1623920	102229 ENERGY FINANSWER - UT 2003	\$1,542			\$1,542
1623920	102230 INDUSTRIAL FINANSWER - UT 2003	\$1,658			\$1,658
1623920	102230 INDUSTRIAL FINANSWER - UT 2003	\$1,658			\$1,658
1623920	102231 INDUSTRIAL RETROFIT LIGHTING - UT 2003	\$191			\$191
1623920	102231 INDUSTRIAL RETROFIT LIGHTING - UT 2003	\$191			\$191
1623920	102232 INDUSTRIAL SMALL RETROFIT - UTAH - 2003	\$14			\$14
1623920	102232 INDUSTRIAL SMALL RETROFIT - UTAH - 2003	\$14			\$14
1623920	102233 POWER FORWARD - UT 2003	\$27			\$27
1623920	102233 POWER FORWARD - UT 2003	\$27			\$27
1623920	102236 COMPACT FLUORESCENT LAMPS - WYP 2003	\$1			\$1
1623920	102236 COMPACT FLUORESCENT LAMPS - WYP 2003	\$1			\$1
1623920	102237 ENERGY FINANSWER - WYP 2003	\$			\$
1623920	102237 ENERGY FINANSWER - WYP 2003	\$			\$
1623920	102238 INDUSTRIAL FINANSWER - WYP 2003	\$15			\$15
1623920	102238 INDUSTRIAL FINANSWER - WYP 2003	\$15			\$15
1623920	102239 SELF AUDIT - WYOMING - PPL 2003	\$			\$
1623920	102239 SELF AUDIT - WYOMING - PPL 2003	\$			\$
1623920	102245 CA REVENUE RECOVERY - BALANCING ACCT	\$2,646			\$2,646
1623920	102245 CA REVENUE RECOVERY - BALANCING ACCT	\$2,646			\$2,646
1623920	102327 COMMERCIAL SELF-DIRECT UT 2003	\$4			\$4
1623920	102327 COMMERCIAL SELF-DIRECT UT 2003	\$4			\$4
1623920	102328 INDUSTRIAL SELF-DIRECT UT 2003	\$7			\$7
1623920	102328 INDUSTRIAL SELF-DIRECT UT 2003	\$7			\$7
1623920	102336 LOW INCOME - UTAH - 2004	\$22			\$22
1623920	102336 LOW INCOME - UTAH - 2004	\$22			\$22
1623920	102337 REFRIGERATOR RECYCLING PGM - UT 2004	\$3,581			\$3,581
1623920	102337 REFRIGERATOR RECYCLING PGM - UT 2004	\$3,581			\$3,581
1623920	102338 AC LOAD CONTROL - RESIDENTIAL UT 2004	\$2,910			\$2,910
1623920	102338 AC LOAD CONTROL - RESIDENTIAL UT 2004	\$2,910			\$2,910
1623920	102339 AIR CONDITIONING - UT 2004	\$3,026			\$3,026
1623920	102339 AIR CONDITIONING - UT 2004	\$3,026			\$3,026
1623920	102340 COMMERCIAL RETROFIT LIGHTING - UT 2004	\$1,547			\$1,547
1623920	102340 COMMERCIAL RETROFIT LIGHTING - UT 2004	\$1,547			\$1,547
1623920	102341 COMMERCIAL SMALL RETROFIT - UT 2004	\$285			\$285
1623920	102341 COMMERCIAL SMALL RETROFIT - UT 2004	\$285			\$285



**Regulatory Assets (Actuals)**  
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 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Asset ID	Description	Result	\$285	\$4	\$4	\$285	\$4	\$4	\$285	\$4	\$4
1823920	102341	COMMERCIAL SMALL RETROFIT - UT 2004	Result								
1823920	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	Result								
1823920	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	Result								
1823920	102343	ENERGY FINANSWER - UT 2004	Result								
1823920	102343	ENERGY FINANSWER - UT 2004	Result								
1823920	102344	INDUSTRIAL FINANSWER - UT 2004	Result								
1823920	102344	INDUSTRIAL FINANSWER - UT 2004	Result								
1823920	102345	INDUSTRIAL RETROFIT - UT 2004	Result								
1823920	102345	INDUSTRIAL RETROFIT - UT 2004	Result								
1823920	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	Result								
1823920	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	Result								
1823920	102347	POWER FORWARD - UT 2004	Result								
1823920	102347	POWER FORWARD - UT 2004	Result								
1823920	102348	COMMERCIAL SELF-DIRECT - UT 2004	Result								
1823920	102348	COMMERCIAL SELF-DIRECT - UT 2004	Result								
1823920	102349	INDUSTRIAL SELF-DIRECT - UT 2004	Result								
1823920	102349	INDUSTRIAL SELF-DIRECT - UT 2004	Result								
1823920	102351	ENERGY FINANSWER - IDUT 2004	Result								
1823920	102351	ENERGY FINANSWER - IDUT 2004	Result								
1823920	102360	REFRIGERATOR RECYCLING FGM - WYP 2004	Result								
1823920	102360	REFRIGERATOR RECYCLING FGM - WYP 2004	Result								
1823920	102362	ENERGY FINANSWER - WYP 2004	Result								
1823920	102362	ENERGY FINANSWER - WYP 2004	Result								
1823920	102363	INDUSTRIAL FINANSWER - WYP 2004	Result								
1823920	102363	INDUSTRIAL FINANSWER - WYP 2004	Result								
1823920	102364	SELF AUDIT - WYOMING - PPL 2004	Result								
1823920	102364	SELF AUDIT - WYOMING - PPL 2004	Result								
1823920	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	Result								
1823920	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	Result								
1823920	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	Result								
1823920	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	Result								
1823920	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTON	Result								
1823920	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTON	Result								
1823920	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTON	Result								
1823920	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTON	Result								
1823920	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	Result								
1823920	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	Result								
1823920	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	Result								
1823920	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	Result								
1823920	102462	UTAH REVENUE RECOVERY - SEC OFFSET	Result								
1823920	102462	UTAH REVENUE RECOVERY - SEC OFFSET	Result								
1823920	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	Result								
1823920	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	Result								
1823920	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	Result								
1823920	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	Result								
1823920	102504	REFRIGERATOR RECYCLING FGM - IDAHO - 200	Result								
1823920	102504	REFRIGERATOR RECYCLING FGM - IDAHO - 200	Result								
1823920	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	Result								
1823920	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	Result								
1823920	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	Result								
1823920	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	Result								
1823920	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	Result								
1823920	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	Result								
1823920	102518	ENERGY FINANSWER - IDUT 2005	Result								
1823920	102518	ENERGY FINANSWER - IDUT 2005	Result								
1823920	102525	REFRIGERATOR RECYCLING FGM - IDAHO - 200	Result								
1823920	102525	REFRIGERATOR RECYCLING FGM - IDAHO - 200	Result								
1823920	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	Result								
1823920	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	Result								
1823920	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	Result								
1823920	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	Result								
1823920	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	Result								
1823920	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	Result								
1823920	102532	LOW INCOME - UTAH - 2005	Result								
1823920	102532	LOW INCOME - UTAH - 2005	Result								
1823920	102533	REFRIGERATOR RECYCLING FGM - UTAH - 2005	Result								
1823920	102533	REFRIGERATOR RECYCLING FGM - UTAH - 2005	Result								
1823920	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	Result								
1823920	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	Result								
1823920	102535	AIR CONDITIONING - UTAH - 2005	Result								
1823920	102535	AIR CONDITIONING - UTAH - 2005	Result								





**Regulatory Assets (Actuals)**

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Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Account ID	Description	Result	Result	Result	Result	Result	Result	Result	Result
1823920	CA LIGHTING LOAD CONTROL - UTAH-2006								
102723	CALIFORNIA DSM EXPENSE - 2006	Result	\$8						
102725	CALIFORNIA DSM EXPENSE - 2006	Result	\$						
1823920	HOME ENERGY EFF INCENTIVE PROG - UTAH-2006	Result	\$241						\$241
102759	HOME ENERGY EFF INCENTIVE PROG - UTAH-2006	Result	\$241						\$241
1823920	HOME ENERGY EFF INCENTIVE PROG - WA-2006	Result	\$3,251						\$3,251
102760	HOME ENERGY EFF INCENTIVE PROG - WA-2006	Result	\$3,251						\$3,251
1823920	HOME ENERGY EFF INCENTIVE PROG - PPL WYOMI	Result	\$9						\$9
102761	HOME ENERGY EFF INCENTIVE PROG - PPL WYOMI	Result	\$9						\$9
1823920	DSR COSTS BEING AMORTIZED	Result	\$15,690						\$15,690
102767	DSR COSTS BEING AMORTIZED	Result	\$15,690						\$15,690
1823920	DSR COSTS BEING AMORTIZED	Result	\$						\$
102788	DSR COSTS BEING AMORTIZED	Result	\$						\$
1823920	DSR COSTS BEING AMORTIZED	Result	\$4						\$4
102789	DSR COSTS BEING AMORTIZED	Result	\$4						\$4
1823920	DSR COSTS BEING AMORTIZED	Result	\$2						\$2
102790	DSR COSTS BEING AMORTIZED	Result	\$2						\$2
1823920	DSR COSTS BEING AMORTIZED	Result	\$3						\$3
102791	DSR COSTS BEING AMORTIZED	Result	\$3						\$3
1823920	DSR COSTS BEING AMORTIZED	Result	\$3						\$3
102792	DSR COSTS BEING AMORTIZED	Result	\$3						\$3
1823920	DSR COSTS BEING AMORTIZED	Result	\$						\$
102796	DSR COSTS BEING AMORTIZED	Result	\$						\$
1823920	ENERGY FINANSWER - WYOMING PPL - 2007	Result	\$1						\$1
102798	ENERGY FINANSWER - WYOMING PPL - 2007	Result	\$1						\$1
1823920	MAJOR CUSTOMER 99	Result	\$2						\$2
102799	MAJOR CUSTOMER 99	Result	\$2						\$2
1823920	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	Result	\$7						\$7
102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	Result	\$7						\$7
1823920	LOW-INCOME WEATHERIZATION - WYOMING PPL	Result	\$4						\$4
102803	LOW-INCOME WEATHERIZATION - WYOMING PPL	Result	\$4						\$4
1823920	COMMERCIAL FINANSWER EXPRESS - WY - 2007	Result	\$3						\$3
102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	Result	\$3						\$3
1823920	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	Result	\$1						\$1
102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	Result	\$1						\$1
1823920	SELF-DIRECT - COMMERCIAL - WY - 2007	Result	\$1						\$1
102806	SELF-DIRECT - COMMERCIAL - WY - 2007	Result	\$1						\$1
1823920	SELF-DIRECT - INDUSTRIAL - WY - 2007	Result	\$1						\$1
102807	SELF-DIRECT - INDUSTRIAL - WY - 2007	Result	\$1						\$1
1823920	AC LOAD CONTROL - RESIDENTIAL/UTAH - 20	Result	\$5,982						\$5,982
102819	AC LOAD CONTROL - RESIDENTIAL/UTAH - 20	Result	\$5,982						\$5,982
1823920	AIR CONDITIONING - UTAH - 2007	Result	\$883						\$883
102820	AIR CONDITIONING - UTAH - 2007	Result	\$883						\$883
1823920	ENERGY FINANSWER - UTAH - 2007	Result	\$1,952						\$1,952
102821	ENERGY FINANSWER - UTAH - 2007	Result	\$1,952						\$1,952
1823920	INDUSTRIAL FINANSWER - UTAH - 2007	Result	\$3,369						\$3,369
102822	INDUSTRIAL FINANSWER - UTAH - 2007	Result	\$3,369						\$3,369
1823920	LOW INCOME - UTAH - 2007	Result	\$117						\$117
102823	LOW INCOME - UTAH - 2007	Result	\$117						\$117
1823920	POWER FORWARD - UTAH - 2007	Result	\$50						\$50
102824	POWER FORWARD - UTAH - 2007	Result	\$50						\$50
1823920	REFRIGERATOR RECYCLING PGM - UTAH - 2007	Result	\$3,399						\$3,399
102825	REFRIGERATOR RECYCLING PGM - UTAH - 2007	Result	\$3,399						\$3,399
1823920	COMMERCIAL SELF-DIRECT - UTAH - 2007	Result	\$61						\$61
102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	Result	\$61						\$61
1823920	INDUSTRIAL SELF-DIRECT - UTAH - 2007	Result	\$108						\$108
102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	Result	\$108						\$108
1823920	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	Result	\$1,936						\$1,936
102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	Result	\$1,936						\$1,936
1823920	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	Result	\$3,277						\$3,277
102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	Result	\$3,277						\$3,277
1823920	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	Result	\$968						\$968
102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	Result	\$968						\$968
1823920	RETROFIT COMMISSIONING PROGRAM - UTAH -	Result	\$187						\$187
102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	Result	\$187						\$187
1823920	IRRIGATION LOAD CONTROL - UTAH - 2007	Result	\$277						\$277
102833	IRRIGATION LOAD CONTROL - UTAH - 2007	Result	\$277						\$277
1823920	HOME ENERGY EFF INCENTIVE PROG - UT 2007	Result	\$3,034						\$3,034
102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	Result	\$3,034						\$3,034
1823920	CALIFORNIA DSM EXPENSE - 2008	Result	\$						\$
102883	CALIFORNIA DSM EXPENSE - 2008	Result	\$						\$



**Regulatory Assets (Actuals)**

Reg / End Average as of December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Asset ID	Description	Result	\$	\$
102883	CALIFORNIA DSM EXPENSE - 2008	Result		
102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	\$4	4,310.76
102886	INDUSTRIAL FINANSWER - WYOMING PPL - 2008	Result	\$4	4,310.76
102887	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	\$5	5,344.5
102888	REFRIGERATOR RECYCLING - WYOMING 2008	Result	\$5	5,344.5
102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	\$1	1,274.29
102890	LOW INCOME WEATHERIZATION - WYOMING 2008	Result	\$1	1,274.29
102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	\$5	5,497.09
102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	Result	\$5	5,497.09
102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	\$2	1,864.1
102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	Result	\$2	1,864.1
102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	WYP	\$2	1,512.28
102907	AIR CONDITIONING - UTAH 2008	Result	\$2	1,512.28
102908	ENERGY FINANSWER - UTAH - 2008	WYP	\$	0.2975
102909	INDUSTRIAL FINANSWER - UTAH - 2008	Result	\$	0.2975
102910	LOW INCOME - UTAH 2008	WYP	\$2	2,474.56
102911	POWER FORWARD - UTAH - 2008	Result	\$2	2,474.56
102912	REFRIGERATOR RECYCLING - UTAH - 2008	WYP	\$3	3,094.35
102913	COMMERCIAL SELF DIRECT - UTAH - 2008	Result	\$3	3,094.35
102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	WYP	\$7,175	7,175
102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	Result	\$7,175	7,175
102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	WYP	\$526	526
102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	Result	\$526	526
102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	WYP	\$3,466	3,466
102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	Result	\$3,466	3,466
102920	IRRIGATION LOAD CONTROL - UTAH	WYP	\$4,289	4,289
102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	Result	\$4,289	4,289
102964	CALIFORNIA DSM EXPENSE - 2009	WYP	\$83	83
102976	AC LOAD CONTROL - RESIDENTIAL/UTAH - 20	Result	\$83	83
102977	AIR CONDITIONING - UTAH - 2009	WYP	\$126	126
102978	ENERGY FINANSWER - UTAH - 2009	Result	\$126	126
102979	INDUSTRIAL FINANSWER - UTAH - 2009	WYP	\$1,664	1,664
102980	LOW INCOME - UTAH - 2009	Result	\$1,664	1,664
102981	POWER FORWARD - UTAH - 2009	WYP	\$3,791	3,791
102982	REFRIGERATOR RECYCLING PGM-UTAH - 2009	Result	\$3,791	3,791
102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	WYP	\$1,133	1,133
102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	Result	\$1,133	1,133
102985	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	WYP	\$1,053	1,053
102986	AIR CONDITIONING - UTAH 2008	Result	\$1,053	1,053
102987	ENERGY FINANSWER - UTAH - 2008	WYP	\$4	4
102988	INDUSTRIAL FINANSWER - UTAH - 2008	Result	\$4	4
102989	POWER FORWARD - UTAH - 2008	WYP	\$762	762
102990	REFRIGERATOR RECYCLING - UTAH - 2008	Result	\$762	762
102991	COMMERCIAL SELF DIRECT - UTAH - 2008	WYP	\$7,817	7,817
102992	INDUSTRIAL SELF DIRECT - UTAH - 2008	Result	\$7,817	7,817
102993	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	WYP	\$	
102994	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	Result	\$	
102995	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	WYP	\$9,817	9,817
102996	RETROFIT COMMISSIONING PROGRAM - UTAH -	Result	\$9,817	9,817
102997	C&I LIGHTING LOAD CONTROL - UTAH - 2008	WYP	\$500	500
102998	IRRIGATION LOAD CONTROL - UTAH	Result	\$500	500
102999	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	WYP	\$2,532	2,532
103000	CALIFORNIA DSM EXPENSE - 2009	Result	\$2,532	2,532
103001	AC LOAD CONTROL - RESIDENTIAL/UTAH - 20	WYP	\$5,215	5,215
103002	AIR CONDITIONING - UTAH - 2009	Result	\$5,215	5,215
103003	ENERGY FINANSWER - UTAH - 2009	WYP	\$162	162
103004	INDUSTRIAL FINANSWER - UTAH - 2009	Result	\$162	162
103005	LOW INCOME - UTAH - 2009	WYP	\$50	50
103006	POWER FORWARD - UTAH - 2009	Result	\$50	50
103007	REFRIGERATOR RECYCLING PGM-UTAH - 2009	WYP	\$2,339	2,339
103008	COMMERCIAL SELF-DIRECT - UTAH - 2009	Result	\$2,339	2,339
103009	INDUSTRIAL SELF-DIRECT - UTAH - 2009	WYP	\$53	53
103010	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	Result	\$53	53
103011	AIR CONDITIONING - UTAH 2008	WYP	\$72	72
103012	ENERGY FINANSWER - UTAH - 2008	Result	\$72	72



**Regulatory Assets (Actuals)**

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 Allocation Method - Factor Revised Protocol  
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1823920	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	Result	\$72
1823920	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	Result	\$1,446
1823920	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	Result	\$1,446
1823920	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	Result	\$3,258
1823920	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	Result	\$3,268
1823920	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	Result	\$776
1823920	102988	RETIROFIT COMMISSIONING PROGRAM - UTAH -	Result	\$947
1823920	102988	RETIROFIT COMMISSIONING PROGRAM - UTAH -	Result	\$947
1823920	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	Result	\$2,732
1823920	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	Result	\$25,439
1823920	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	Result	\$25,439
1823920	102992	ENERGY FINANSWER - WYOMING PPL - 2009	Result	\$21
1823920	102992	ENERGY FINANSWER - WYOMING PPL - 2009	Result	\$21
1823920	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	Result	\$96
1823920	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	Result	\$96
1823920	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	Result	\$140
1823920	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	Result	\$140
1823920	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	Result	\$439
1823920	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	Result	\$439
1823920	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	Result	\$86
1823920	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	Result	\$86
1823920	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	Result	\$139
1823920	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	Result	\$139
1823920	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	Result	\$59
1823920	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	Result	\$59
1823920	103000	SELF DIRECT - COMMERCIAL - WY - 2009	Result	\$5
1823920	103000	SELF DIRECT - COMMERCIAL - WY - 2009	Result	\$5
1823920	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	Result	\$12
1823920	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	Result	\$12
1823920	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	Result	\$2
1823920	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	Result	\$2
1823920	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	Result	\$2
1823920	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	Result	\$2
1823920	103005	COMMERCIAL FINANSWER EXPRESS Cat 2 - WY -	Result	\$236
1823920	103005	COMMERCIAL FINANSWER EXPRESS Cat 2 - WY -	Result	\$236
1823920	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2 - WY -	Result	\$34
1823920	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2 - WY -	Result	\$34
1823920	103007	ENERGY FINANSWER Cat 2 - WY 2009	Result	\$40
1823920	103007	ENERGY FINANSWER Cat 2 - WY 2009	Result	\$40
1823920	103008	INDUSTRIAL FINANSWER Cat 2 - WY 2009	Result	\$34
1823920	103008	INDUSTRIAL FINANSWER Cat 2 - WY 2009	Result	\$34
1823920	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	Result	\$2,542
1823920	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	Result	\$2,542
1823920	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	Result	\$1,627
1823920	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	Result	\$1,627
1823920	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	Result	\$1,989
1823920	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	Result	\$1,989
1823920	103031	OUTREACH and COMMUNICATIONS - UT 2009	Result	\$571
1823920	103031	OUTREACH and COMMUNICATIONS - UT 2009	Result	\$571
1823920	103059	CALIFORNIA DSM EXPENSE - 2010	Result	\$
1823920	103059	CALIFORNIA DSM EXPENSE - 2010	Result	\$
1823920	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	Result	\$2,418
1823920	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	Result	\$2,418
1823920	103072	AIR CONDITIONING - UTAH - 2010	Result	\$745
1823920	103072	AIR CONDITIONING - UTAH - 2010	Result	\$745
1823920	103073	ENERGY FINANSWER - UTAH - 2010	Result	\$1,623
1823920	103073	ENERGY FINANSWER - UTAH - 2010	Result	\$1,623
1823920	103074	INDUSTRIAL FINANSWER - UTAH - 2010	Result	\$2,262
1823920	103074	INDUSTRIAL FINANSWER - UTAH - 2010	Result	\$2,262
1823920	103075	LOW INCOME - UTAH - 2010	Result	\$129
1823920	103075	LOW INCOME - UTAH - 2010	Result	\$129
1823920	103076	POWER FORWARD - UTAH# 2010	Result	\$25
1823920	103076	POWER FORWARD - UTAH# 2010	Result	\$25
1823920	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	Result	\$1,185
1823920	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	Result	\$1,185
1823920	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	Result	\$93
1823920	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	Result	\$93
1823920	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	Result	\$165
1823920	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	Result	\$165





**Regulatory Assets (Actuals)**

Beg / End Average as of December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Account ID	Description	DU	Result
1823950	FINANSWER 12000 92		
101356	FINANSWER 12000 92	DU	
1823950	MANF ACQUISITION92	DU	
101362	MANF ACQUISITION92	Result	
1823950	SUPER EFFICIENT REFRIGERATOR ID-UT 1987	DU	
101369	SUPER EFFICIENT REFRIGERATOR ID-UT 1987	Result	\$7
1823950	SUPER EFFICIENT REFRIGERATOR ID-UT 1988	DU	
101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1988	Result	\$7
1823950	REG ENERGY MNGT 93	DU	
101371	REG ENERGY MNGT 93	Result	
1823950	LOAD STUDIES 93	DU	
101373	LOAD STUDIES 93	Result	
1823950	SUPER GOOD CENT'S95	DU	
101376	SUPER GOOD CENT'S95	Result	
1823950	"SUPER GOOD CENTS ID-UT 1987"	DU	
101378	"SUPER GOOD CENTS ID-UT 1987"	Result	
1823950	"SUPER GOOD CENTS ID-UT 1987"	DU	
101379	"SUPER GOOD CENTS ID-UT 1987"	Result	\$
1823950	IRRIGATION 93	DU	
101382	IRRIGATION 93	Result	\$
1823950	DSM OTHER PROGS 95	DU	
101384	DSM OTHER PROGS 95	Result	
1823950	MARKET RESEARCH 95	DU	
101387	MARKET RESEARCH 95	Result	
1823950	HASSEL FREE EFFICIENCY IDAHO-UT 1999	DU	
101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	Result	\$1
1823950	LOW INCOME WEATHER - 1999	DU	
101883	LOW INCOME WEATHER - 1999	Result	\$1
1823950	SELF AUDIT - 1999	DU	
101884	SELF AUDIT - 1999	Result	\$
1823950	ENERGY FINANSWER - IDAHO UP&L - 1999	DU	
101886	ENERGY FINANSWER - IDAHO UP&L - 1999	Result	\$
1823950	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	DU	
101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	Result	\$
1823950	NEEA - IDAHO UTAH 1999	DU	
101914	NEEA - IDAHO UTAH 1999	Result	\$48
1823950	WEATHERIZATION LOANS - IDAHO UP&L - 1999	DU	
101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	Result	\$48
1823950	WEATHERIZATION LOANS - IDAHO UP&L - 1999	DU	
101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	Result	\$3
1823950	LOW INCOME BID WZ - IDU 1999	DU	
101920	LOW INCOME BID WZ - IDU 1999	Result	\$
1823950	ENERGY FINANSWER - IDAHO-UT 2000	DU	
101926	ENERGY FINANSWER - IDAHO-UT 2000	Result	\$2
1823950	HASSELFREE EFFICIENCY - IDAHO-UT 2000	DU	
101926	HASSELFREE EFFICIENCY - IDAHO-UT 2000	Result	\$2
1823950	INDUSTRIAL FINANSWER - IDAHO-UT 2000	DU	
101927	INDUSTRIAL FINANSWER - IDAHO-UT 2000	Result	\$1
1823950	INDUSTRIAL FINANSWER - IDAHO-UT 2000	DU	
101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	Result	\$2
1823950	LOW INCOME WZ - IDAHO-UT 2000	DU	
101929	LOW INCOME WZ - IDAHO-UT 2000	Result	\$2
1823950	SELF AUDIT - IDAHO-UT 2000	DU	
101930	SELF AUDIT - IDAHO-UT 2000	Result	\$7
1823950	"LOW INCOME BID WZ ID 2000"	DU	
101950	"LOW INCOME BID WZ ID 2000"	Result	\$
1823950	NEEA - IDAHO-UT 2000	DU	
101955	NEEA - IDAHO-UT 2000	Result	\$1
1823950	ENERGY FINANSWER - ID-UT 2001	DU	
101955	ENERGY FINANSWER - ID-UT 2001	Result	\$65
1823950	HASSELFREE EFFICIENCY - ID-UT 2001	DU	
102062	HASSELFREE EFFICIENCY - ID-UT 2001	Result	\$65
1823950	HASSELFREE EFFICIENCY - ID-UT 2001	DU	
102063	HASSELFREE EFFICIENCY - ID-UT 2001	Result	\$12
1823950	INDUSTRIAL FINANSWER - ID-UT 2001	DU	
102064	INDUSTRIAL FINANSWER - ID-UT 2001	Result	\$1
1823950	LOW INCOME WZ - ID-UT 2001	DU	
102065	LOW INCOME WZ - ID-UT 2001	Result	\$5
1823950	SELF AUDIT - ID-UT 2001	DU	
102066	SELF AUDIT - ID-UT 2001	Result	\$17
1823950	NEEA - IDAHO - UTAH 2001	DU	
102079	NEEA - IDAHO - UTAH 2001	Result	\$1
1823950	HASSELFREE EFFICIENCY - IDU - 2002	DU	
102180	HASSELFREE EFFICIENCY - IDU - 2002	Result	\$79
1823950	INDUSTRIAL FINANSWER - IDU - 2002	DU	
102181	INDUSTRIAL FINANSWER - IDU - 2002	Result	\$
1823950	INDUSTRIAL FINANSWER - IDU - 2002	DU	
102181	INDUSTRIAL FINANSWER - IDU - 2002	Result	\$



**Regulatory Assets (Actuals)**

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Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

1823930	102182	LOW INCOME WZ - IDU - 2002	IDU	\$1	\$1
1823930	102182	LOW INCOME WZ - IDU - 2002	Result	\$1	\$1
1823930	102183	SELF AUDIT - IDU - 2002	IDU	\$	\$
1823930	102183	SELF AUDIT - IDU - 2002	Result	\$	\$
1823930	102184	NEEA - IDU - 2002 ACTUALS	IDU	\$95	\$95
1823930	102184	NEEA - IDU - 2002 ACTUALS	Result	\$95	\$95
1823930	102204	COMPACT FLOURESCENT - UT 2002	IDU	\$2	\$2
1823930	102204	COMPACT FLOURESCENT - UT 2002	Result	\$2	\$2
1823930	102216	WEATHERIZATION LOANS - RES UT 2003	IDU	\$4	\$4
1823930	102216	WEATHERIZATION LOANS - RES UT 2003	Result	\$4	\$4
1823930	102217	COMPACT FLOURESCENT - IDU 2002	IDU	\$6	\$6
1823930	102217	COMPACT FLOURESCENT - IDU 2002	Result	\$6	\$6
1823930	102218	ENERGY FINANSWER - IDU 2003	IDU	\$	\$
1823930	102218	ENERGY FINANSWER - IDU 2003	Result	\$	\$
1823930	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	\$87	\$87
1823930	102219	INDUSTRIAL FINANSWER - IDU 2003	Result	\$87	\$87
1823930	102220	LOW INCOME WZ - IDU 2003	IDU	\$6	\$6
1823930	102220	LOW INCOME WZ - IDU 2003	Result	\$6	\$6
1823930	102221	NEEA - IDU 2003	IDU	\$195	\$195
1823930	102221	NEEA - IDU 2003	Result	\$195	\$195
1823930	102222	SELF AUDIT - IDAHO-UT 2003	IDU	\$	\$
1823930	102222	SELF AUDIT - IDAHO-UT 2003	Result	\$	\$
1823930	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	\$133	\$133
1823930	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	Result	\$133	\$133
1823930	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	\$54	\$54
1823930	102352	INDUSTRIAL FINANSWER - IDU 2004	Result	\$54	\$54
1823930	102353	LOW INCOME WZ - IDU 2004	IDU	\$25	\$25
1823930	102353	LOW INCOME WZ - IDU 2004	Result	\$25	\$25
1823930	102354	NEEA - IDU 2004	IDU	\$112	\$112
1823930	102354	NEEA - IDU 2004	Result	\$112	\$112
1823930	102355	SELF AUDIT - IDAHO-UT 2004	IDU	\$	\$
1823930	102355	SELF AUDIT - IDAHO-UT 2004	Result	\$	\$
1823930	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	\$161	\$161
1823930	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	Result	\$161	\$161
1823930	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	\$3	\$3
1823930	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	Result	\$3	\$3
1823930	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	\$32	\$32
1823930	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	Result	\$32	\$32
1823930	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	\$37	\$37
1823930	102520	LOW INCOME WZ - IDAHO-UT 2005	Result	\$37	\$37
1823930	102521	NEEA - IDAHO - UTAH 2005	IDU	\$162	\$162
1823930	102521	NEEA - IDAHO - UTAH 2005	Result	\$162	\$162
1823930	102522	SELF AUDIT - IDAHO-UT 2005	IDU	\$	\$
1823930	102522	SELF AUDIT - IDAHO-UT 2005	Result	\$	\$
1823930	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	\$238	\$238
1823930	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	Result	\$238	\$238
1823930	102524	WEATHERIZATION LOANS - RESIDENTIAL ID-UT	IDU	\$2	\$2
1823930	102524	WEATHERIZATION LOANS - RESIDENTIAL ID-UT	Result	\$2	\$2
1823930	102573	ENERGY FINANSWER ID-UT 2006	IDU	\$	\$
1823930	102573	ENERGY FINANSWER ID-UT 2006	Result	\$	\$
1823930	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	\$3	\$3
1823930	102574	INDUSTRIAL FINANSWER-ID-UT 2006	Result	\$3	\$3
1823930	102575	LOW INCOME WZ - ID-UT 2006	IDU	\$144	\$144
1823930	102575	LOW INCOME WZ - ID-UT 2006	Result	\$144	\$144
1823930	102576	NEEA-IDAHO-UTAH 2006	IDU	\$359	\$359
1823930	102576	NEEA-IDAHO-UTAH 2006	Result	\$359	\$359
1823930	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	\$361	\$361
1823930	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	Result	\$361	\$361
1823930	102578	WEATHERIZATION LOANS-RESID-UT 2006	IDU	\$2	\$2
1823930	102578	WEATHERIZATION LOANS-RESID-UT 2006	Result	\$2	\$2
1823930	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	\$143	\$143
1823930	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	Result	\$143	\$143
1823930	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	\$117	\$117
1823930	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	Result	\$117	\$117
1823930	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	\$47	\$47
1823930	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	Result	\$47	\$47
1823930	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	\$246	\$246
1823930	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	Result	\$246	\$246
1823930	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGRAM-I	IDU	\$103	\$103
1823930	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGRAM-I	Result	\$103	\$103



**Regulatory Assets (Actuals)**  
 Beg / End Average as of December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Account Number	Description	Result	Amount
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$
1823930	WEATHERIZATION LOANS RESIDU	Result	\$
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$4
1823930	WEATHERIZATION LOANS RESIDU	Result	\$4
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$
1823930	WEATHERIZATION LOANS RESIDU	Result	\$
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$846
1823930	WEATHERIZATION LOANS RESIDU	Result	\$846
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$101
1823930	WEATHERIZATION LOANS RESIDU	Result	\$101
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$361
1823930	WEATHERIZATION LOANS RESIDU	Result	\$361
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$123
1823930	WEATHERIZATION LOANS RESIDU	Result	\$123
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$61
1823930	WEATHERIZATION LOANS RESIDU	Result	\$61
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$120
1823930	WEATHERIZATION LOANS RESIDU	Result	\$120
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$275
1823930	WEATHERIZATION LOANS RESIDU	Result	\$275
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$229
1823930	WEATHERIZATION LOANS RESIDU	Result	\$229
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$19
1823930	WEATHERIZATION LOANS RESIDU	Result	\$19
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$102
1823930	WEATHERIZATION LOANS RESIDU	Result	\$102
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$3,127
1823930	WEATHERIZATION LOANS RESIDU	Result	\$3,127
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$165
1823930	WEATHERIZATION LOANS RESIDU	Result	\$165
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$317
1823930	WEATHERIZATION LOANS RESIDU	Result	\$317
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$113
1823930	WEATHERIZATION LOANS RESIDU	Result	\$113
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$108
1823930	WEATHERIZATION LOANS RESIDU	Result	\$108
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$58
1823930	WEATHERIZATION LOANS RESIDU	Result	\$58
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$268
1823930	WEATHERIZATION LOANS RESIDU	Result	\$268
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$490
1823930	WEATHERIZATION LOANS RESIDU	Result	\$490
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$17
1823930	WEATHERIZATION LOANS RESIDU	Result	\$17
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$9
1823930	WEATHERIZATION LOANS RESIDU	Result	\$9
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$33
1823930	WEATHERIZATION LOANS RESIDU	Result	\$33
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$50
1823930	WEATHERIZATION LOANS RESIDU	Result	\$50
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$309
1823930	WEATHERIZATION LOANS RESIDU	Result	\$309
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$3,616
1823930	WEATHERIZATION LOANS RESIDU	Result	\$3,616
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$198
1823930	WEATHERIZATION LOANS RESIDU	Result	\$198
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$287
1823930	WEATHERIZATION LOANS RESIDU	Result	\$287
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$108
1823930	WEATHERIZATION LOANS RESIDU	Result	\$108
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$190
1823930	WEATHERIZATION LOANS RESIDU	Result	\$190
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$74
1823930	WEATHERIZATION LOANS RESIDU	Result	\$74
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$807
1823930	WEATHERIZATION LOANS RESIDU	Result	\$807
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$594
1823930	WEATHERIZATION LOANS RESIDU	Result	\$594
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$24
1823930	WEATHERIZATION LOANS RESIDU	Result	\$24
1823930	WEATHERIZATION LOANS RESIDU	OTHER	\$24
1823930	WEATHERIZATION LOANS RESIDU	Result	\$24













**Depreciation Reserve (Actuals)**

Beg / End Average as of December 2010  
 (Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands))

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC
1080000	3102000	SG	\$-22,473	\$-380	\$-5,889	\$-1,802	\$-9,403	\$-1,294	\$-3,618	\$-87
1080000	3102000	SSGCH	\$-67	\$-1	\$-18	\$-6	\$-28	\$-4	\$-11	\$
1080000	3102000	Result	<b>-\$2,540</b>	<b>-\$81</b>	<b>-\$5,907</b>	<b>-\$1,808</b>	<b>-\$9,431</b>	<b>-\$1,298</b>	<b>-\$3,629</b>	<b>-\$67</b>
1080000	3103000	SG	\$-15,156	\$-256	\$-3,971	\$-1,215	\$-6,342	\$-873	\$-2,440	\$-59
1080000	3103000	Result	<b>-\$15,156</b>	<b>-\$256</b>	<b>-\$3,971</b>	<b>-\$1,215</b>	<b>-\$6,342</b>	<b>-\$873</b>	<b>-\$2,440</b>	<b>-\$59</b>
1080000	3110000	SG	\$-435,058	\$-7,356	\$-113,996	\$-34,889	\$-182,042	\$-25,046	\$-70,048	\$-1,660
1080000	3110000	SSGCH	\$-22,759	\$-387	\$-6,106	\$-1,893	\$-9,323	\$-1,258	\$-3,709	\$-63
1080000	3110000	Result	<b>-\$457,817</b>	<b>-\$7,742</b>	<b>-\$120,102</b>	<b>-\$36,782</b>	<b>-\$191,365</b>	<b>-\$26,305</b>	<b>-\$73,757</b>	<b>-\$1,763</b>
1080000	3120000	SG	\$-1,312,051	\$-22,183	\$-343,792	\$-105,219	\$-549,003	\$-75,535	\$-211,252	\$-5,067
1080000	3120000	SSGCH	\$-87,572	\$-1,487	\$-23,494	\$-7,284	\$-35,874	\$-4,842	\$-14,271	\$-319
1080000	3120000	Result	<b>-\$1,399,623</b>	<b>-\$23,671</b>	<b>-\$367,286</b>	<b>-\$112,503</b>	<b>-\$584,878</b>	<b>-\$80,377</b>	<b>-\$225,523</b>	<b>-\$5,386</b>
1080000	3140000	SG	\$-359,402	\$-6,077	\$-94,173	\$-28,822	\$-150,385	\$-20,691	\$-57,867	\$-1,388
1080000	3140000	SSGCH	\$-24,882	\$-423	\$-6,675	\$-2,070	\$-10,193	\$-1,376	\$-4,055	\$-91
1080000	3140000	Result	<b>-\$384,284</b>	<b>-\$6,499</b>	<b>-\$100,848</b>	<b>-\$30,892</b>	<b>-\$160,578</b>	<b>-\$22,067</b>	<b>-\$61,922</b>	<b>-\$1,479</b>
1080000	3150000	SG	\$-170,284	\$-2,879	\$-44,619	\$-13,656	\$-71,252	\$-9,803	\$-27,417	\$-658
1080000	3150000	SSGCH	\$-24,683	\$-419	\$-6,622	\$-2,053	\$-10,112	\$-1,365	\$-4,402	\$-90
1080000	3150000	Result	<b>-\$194,968</b>	<b>-\$3,298</b>	<b>-\$51,241</b>	<b>-\$15,709</b>	<b>-\$81,364</b>	<b>-\$11,168</b>	<b>-\$31,440</b>	<b>-\$748</b>
1080000	3157000	SG	\$-33	\$-1	\$-9	\$-3	\$-14	\$-2	\$-5	\$
1080000	3157000	Result	<b>-\$33</b>	<b>-\$1</b>	<b>-\$9</b>	<b>-\$3</b>	<b>-\$14</b>	<b>-\$2</b>	<b>-\$5</b>	<b>\$</b>
1080000	3160000	SG	\$-11,922	\$-202	\$-3,124	\$-956	\$-4,968	\$-686	\$-1,919	\$-46
1080000	3160000	SSGCH	\$-1,819	\$-31	\$-488	\$-151	\$-745	\$-101	\$-296	\$-7
1080000	3160000	Result	<b>-\$13,740</b>	<b>-\$232</b>	<b>-\$3,612</b>	<b>-\$1,107</b>	<b>-\$5,733</b>	<b>-\$787</b>	<b>-\$2,216</b>	<b>-\$53</b>
1080000	3302000	SG-P	\$-4,455	\$-75	\$-1,167	\$-357	\$-1,864	\$-256	\$-717	\$-17
1080000	3302000	SG-U	\$-29	\$	\$-8	\$-2	\$-12	\$-2	\$-5	\$
1080000	3302000	Result	<b>-\$4,484</b>	<b>-\$76</b>	<b>-\$1,175</b>	<b>-\$360</b>	<b>-\$1,876</b>	<b>-\$258</b>	<b>-\$722</b>	<b>-\$17</b>
1080000	3303000	SG-U	\$-69	\$-1	\$-18	\$-6	\$-29	\$-4	\$-11	\$
1080000	3303000	Result	<b>-\$69</b>	<b>-\$1</b>	<b>-\$18</b>	<b>-\$6</b>	<b>-\$29</b>	<b>-\$4</b>	<b>-\$11</b>	<b>\$</b>
1080000	3304000	SG-P	\$-151	\$-3	\$-39	\$-12	\$-63	\$-9	\$-24	\$-1
1080000	3304000	Result	<b>-\$151</b>	<b>-\$3</b>	<b>-\$39</b>	<b>-\$12</b>	<b>-\$63</b>	<b>-\$9</b>	<b>-\$24</b>	<b>\$-1</b>
1080000	3304000	SG-U	\$-50	\$-1	\$-13	\$-4	\$-21	\$-3	\$-8	\$
1080000	3304000	Result	<b>-\$201</b>	<b>-\$3</b>	<b>-\$53</b>	<b>-\$16</b>	<b>-\$84</b>	<b>-\$12</b>	<b>-\$32</b>	<b>-\$1</b>
1080000	3305000	SG-P	\$-208	\$-4	\$-55	\$-17	\$-87	\$-12	\$-34	\$-1
1080000	3305000	Result	<b>-\$208</b>	<b>-\$4</b>	<b>-\$55</b>	<b>-\$17</b>	<b>-\$87</b>	<b>-\$12</b>	<b>-\$34</b>	<b>-\$1</b>
1080000	3310000	SG-P	\$	\$	\$	\$	\$	\$	\$	\$
1080000	3310000	SG-U	\$-4,627	\$-78	\$-1,212	\$-371	\$-1,936	\$-266	\$-745	\$-18
1080000	3310000	Result	<b>-\$4,627</b>	<b>-\$78</b>	<b>-\$1,213</b>	<b>-\$371</b>	<b>-\$1,936</b>	<b>-\$266</b>	<b>-\$745</b>	<b>-\$18</b>
1080000	3311000	SG-P	\$-19,019	\$-322	\$-4,983	\$-1,525	\$-7,958	\$-1,095	\$-3,062	\$-73
1080000	3311000	SSGCH	\$-684	\$-179	\$-179	\$-55	\$-286	\$-39	\$-110	\$-3
1080000	3311000	Result	<b>-\$19,703</b>	<b>-\$333</b>	<b>-\$5,163</b>	<b>-\$1,580</b>	<b>-\$8,244</b>	<b>-\$1,134</b>	<b>-\$3,172</b>	<b>-\$76</b>
1080000	3312000	SG-P	\$-5,958	\$-101	\$-1,561	\$-478	\$-2,493	\$-343	\$-959	\$-23
1080000	3312000	SG-U	\$-122	\$-32	\$-10	\$-10	\$-20	\$-7	\$-20	\$
1080000	3312000	Result	<b>-\$6,081</b>	<b>-\$103</b>	<b>-\$1,553</b>	<b>-\$488</b>	<b>-\$2,544</b>	<b>-\$350</b>	<b>-\$979</b>	<b>-\$23</b>
1080000	3313000	SG-P	\$-4,181	\$-71	\$-1,096	\$-335	\$-1,760	\$-241	\$-673	\$-16
1080000	3313000	SG-U	\$-585	\$-10	\$-153	\$-47	\$-245	\$-34	\$-94	\$-2
1080000	3313000	Result	<b>-\$4,766</b>	<b>-\$81</b>	<b>-\$1,249</b>	<b>-\$382</b>	<b>-\$1,994</b>	<b>-\$274</b>	<b>-\$767</b>	<b>-\$18</b>
1080000	3320000	SG-P	\$-751	\$-13	\$-197	\$-60	\$-314	\$-43	\$-121	\$-3
1080000	3320000	SG-U	\$-15,725	\$-266	\$-4,120	\$-1,261	\$-6,580	\$-905	\$-2,532	\$-61
1080000	3320000	Result	<b>-\$16,476</b>	<b>-\$279</b>	<b>-\$4,317</b>	<b>-\$1,261</b>	<b>-\$6,894</b>	<b>-\$949</b>	<b>-\$2,653</b>	<b>-\$64</b>
1080000	3321000	SG-P	\$-110,756	\$-1,873	\$-29,021	\$-8,882	\$-46,344	\$-6,376	\$-17,833	\$-428
1080000	3321000	SG-U	\$-9,950	\$-168	\$-2,607	\$-798	\$-4,163	\$-573	\$-1,602	\$-38
1080000	3321000	Result	<b>-\$120,706</b>	<b>-\$2,041</b>	<b>-\$31,628</b>	<b>-\$9,680</b>	<b>-\$50,507</b>	<b>-\$6,949</b>	<b>-\$19,435</b>	<b>-\$466</b>
1080000	3322000	SG-P	\$-1,791	\$-30	\$-469	\$-144	\$-749	\$-103	\$-288	\$-7
1080000	3322000	SG-U	\$-123	\$-2	\$-32	\$-10	\$-51	\$-7	\$-20	\$



**Depreciation Reserve (Actuals)**  
 Beg / End Average as of December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH&WILDLIFE"	Result	-\$1,914	-\$32	-\$501	-\$153	-\$801	-\$110	-\$308	-\$7
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	-\$152	-\$3	-\$40	-\$12	-\$63	-\$9	-\$24	-\$1
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	-\$8	\$	-\$8	-\$2	-\$8	-\$3	\$	\$
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	Result	-\$172	-\$3	-\$45	-\$14	-\$72	-\$10	-\$28	-\$1
1080000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	-\$31,565	-\$534	-\$8,271	-\$2,531	-\$13,208	-\$1,817	-\$5,082	-\$122
1080000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	-\$9,097	-\$154	-\$2,364	-\$730	-\$3,807	-\$524	-\$1,465	-\$35
1080000	3330000	"WATER WHEELS, TURB & GENERATORS"	Result	-\$40,663	-\$687	-\$10,635	-\$3,261	-\$17,015	-\$2,341	-\$6,547	-\$157
1080000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	-\$10,661	-\$180	-\$2,794	-\$855	-\$4,461	-\$614	-\$1,717	-\$41
1080000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	-\$3,817	-\$65	-\$1,000	-\$306	-\$1,597	-\$220	-\$615	-\$15
1080000	3340000	ACCESSORY ELECTRIC EQUIPMENT	Result	-\$14,478	-\$245	-\$3,794	-\$1,161	-\$6,058	-\$834	-\$2,331	-\$56
1080000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	-\$1,438	-\$24	-\$377	-\$115	-\$602	-\$83	-\$232	-\$6
1080000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	-\$22	\$	-\$6	-\$2	-\$9	-\$1	-\$3	\$
1080000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	Result	-\$1,459	-\$25	-\$382	-\$117	-\$611	-\$84	-\$235	-\$6
1080000	3350000	MISC POWER PLANT EQUIP	SG-U	-\$105	-\$2	-\$28	-\$8	-\$44	-\$6	-\$17	\$
1080000	3350000	MISC POWER PLANT EQUIP	Result	-\$105	-\$2	-\$28	-\$8	-\$44	-\$6	-\$17	\$
1080000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	-\$997	-\$17	-\$261	-\$80	-\$417	-\$57	-\$160	-\$4
1080000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	Result	-\$997	-\$17	-\$261	-\$80	-\$417	-\$57	-\$160	-\$4
1080000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	-\$50	-\$1	-\$13	-\$4	-\$21	-\$3	-\$8	\$
1080000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	Result	-\$50	-\$1	-\$13	-\$4	-\$21	-\$3	-\$8	\$
1080000	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	-\$4	\$	-\$1	\$	-\$2	\$	-\$1	\$
1080000	3353000	MISC POWER PLANT EQUIP - RECREATION	Result	-\$4	\$	-\$1	\$	-\$2	\$	-\$1	\$
1080000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	-\$5,208	-\$88	-\$1,365	-\$418	-\$2,179	-\$300	-\$838	-\$20
1080000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	-\$685	-\$12	-\$179	-\$55	-\$287	-\$39	-\$110	-\$3
1080000	3360000	"ROADS, RAILROADS & BRIDGES"	Result	-\$5,893	-\$100	-\$1,544	-\$473	-\$2,466	-\$339	-\$949	-\$23
1080000	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	\$	\$	\$	\$	\$	\$	\$	\$
1080000	3403000	WATER RIGHTS - OTHER PRODUCTION	Result	\$	\$	\$	\$	\$	\$	\$	\$
1080000	3410000	STRUCTURES & IMPROVEMENTS	SG	-\$18,535	-\$313	-\$4,857	-\$1,486	-\$7,756	-\$1,067	-\$2,984	-\$72
1080000	3410000	STRUCTURES & IMPROVEMENTS	SSGCT	-\$1,081	-\$18	-\$283	-\$87	-\$452	-\$62	-\$174	-\$4
1080000	3410000	STRUCTURES & IMPROVEMENTS	Result	-\$19,616	-\$332	-\$5,140	-\$1,573	-\$8,208	-\$1,129	-\$3,158	-\$76
1080000	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	-\$1,068	-\$18	-\$280	-\$86	-\$447	-\$61	-\$172	-\$4
1080000	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SSGCT	-\$603	-\$10	-\$158	-\$48	-\$252	-\$35	-\$97	-\$2
1080000	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	Result	-\$1,670	-\$28	-\$437	-\$134	-\$699	-\$96	-\$269	-\$6
1080000	3430000	PRIME MOVERS	SG	-\$221,542	-\$3,746	-\$68,050	-\$17,766	-\$92,700	-\$12,754	-\$35,670	-\$856
1080000	3430000	PRIME MOVERS	SSGCT	-\$13,358	-\$226	-\$3,496	-\$1,071	-\$5,594	-\$770	-\$2,150	-\$52
1080000	3430000	PRIME MOVERS	Result	-\$234,900	-\$3,971	-\$71,546	-\$18,837	-\$98,294	-\$13,524	-\$37,820	-\$907
1080000	3440000	GENERATORS	SG	-\$47,912	-\$810	-\$12,554	-\$3,842	-\$20,048	-\$2,758	-\$7,714	-\$185
1080000	3440000	GENERATORS	SSGCT	-\$4,341	-\$73	-\$1,136	-\$348	-\$1,818	-\$250	-\$699	-\$17
1080000	3440000	GENERATORS	Result	-\$52,253	-\$883	-\$13,690	-\$4,190	-\$21,866	-\$3,008	-\$8,413	-\$202
1080000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	-\$25,924	-\$438	-\$6,793	-\$2,079	-\$10,847	-\$1,492	-\$4,174	-\$100
1080000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SSGCT	-\$640	-\$11	-\$168	-\$51	-\$268	-\$37	-\$103	-\$2
1080000	3450000	ACCESSORY ELECTRIC EQUIPMENT	Result	-\$26,564	-\$449	-\$6,960	-\$2,130	-\$11,115	-\$1,529	-\$4,277	-\$103
1080000	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	-\$1,488	-\$25	-\$390	-\$119	-\$622	-\$86	-\$240	-\$6
1080000	3502000	MISCELLANEOUS PWR PLANT EQUIP	Result	-\$1,488	-\$25	-\$390	-\$119	-\$622	-\$86	-\$240	-\$6
1080000	3502000	LAND RIGHTS	SG	-\$24,538	-\$415	-\$6,430	-\$1,968	-\$10,268	-\$1,413	-\$3,951	-\$95
1080000	3520000	STRUCTURES & IMPROVEMENTS	SG	-\$16,750	-\$283	-\$4,389	-\$1,343	-\$7,009	-\$964	-\$2,697	-\$65
1080000	3520000	STRUCTURES & IMPROVEMENTS	Result	-\$16,750	-\$283	-\$4,389	-\$1,343	-\$7,009	-\$964	-\$2,697	-\$65
1080000	3530000	STATION EQUIPMENT	SG	-\$245,490	-\$4,151	-\$64,325	-\$19,687	-\$102,721	-\$14,133	-\$39,526	-\$948
1080000	3530000	STATION EQUIPMENT	Result	-\$245,490	-\$4,151	-\$64,325	-\$19,687	-\$102,721	-\$14,133	-\$39,526	-\$948
1080000	3534000	STATION EQUIPMENT - STEP-UP TRANSFORMERS	SG	-\$23,960	-\$405	-\$6,278	-\$1,921	-\$10,025	-\$1,379	-\$3,858	-\$93
1080000	3534000	STATION EQUIPMENT - STEP-UP TRANSFORMERS	Result	-\$23,960	-\$405	-\$6,278	-\$1,921	-\$10,025	-\$1,379	-\$3,858	-\$93
1080000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	-\$17,926	-\$303	-\$4,697	-\$1,438	-\$7,501	-\$1,032	-\$2,886	-\$69
1080000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	Result	-\$17,926	-\$303	-\$4,697	-\$1,438	-\$7,501	-\$1,032	-\$2,886	-\$69



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1080000	3540000	TOWERS AND FIXTURES	SG	\$182,132	\$3,079	\$47,723	\$14,606	-\$76,210	-\$10,485	-\$29,325	\$703
1080000	3540000	TOWERS AND FIXTURES	Result	<b>-\$182,132</b>	<b>-\$3,079</b>	<b>-\$47,723</b>	<b>-\$14,606</b>	<b>-\$76,210</b>	<b>-\$10,485</b>	<b>-\$29,325</b>	<b>-\$703</b>
1080000	3550000	POLES AND FIXTURES	SG	\$257,168	-\$4,348	\$67,385	-\$20,623	-\$107,607	-\$14,805	-\$41,406	-\$993
1080000	3550000	POLES AND FIXTURES	Result	<b>-\$257,168</b>	<b>-\$4,348</b>	<b>-\$67,385</b>	<b>-\$20,623</b>	<b>-\$107,607</b>	<b>-\$14,805</b>	<b>-\$41,406</b>	<b>-\$993</b>
1080000	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	\$383,576	\$6,485	\$100,507	\$30,761	-\$160,500	-\$22,083	-\$61,759	\$1,481
1080000	3560000	OVERHEAD CONDUCTORS & DEVICES	Result	<b>-\$383,576</b>	<b>-\$6,485</b>	<b>-\$100,507</b>	<b>-\$30,761</b>	<b>-\$160,500</b>	<b>-\$22,083</b>	<b>-\$61,759</b>	<b>-\$1,481</b>
1080000	3562000	CLEARING AND GRADING	SG	\$4,148	-\$70	\$1,087	-\$333	-\$1,735	-\$239	-\$668	-\$16
1080000	3562000	CLEARING AND GRADING	Result	<b>-\$4,148</b>	<b>-\$70</b>	<b>-\$1,087</b>	<b>-\$333</b>	<b>-\$1,735</b>	<b>-\$239</b>	<b>-\$668</b>	<b>-\$16</b>
1080000	3570000	UNDERGROUND CONDUIT	SG	\$567	-\$10	\$149	-\$45	-\$237	-\$33	-\$81	-\$2
1080000	3570000	UNDERGROUND CONDUIT	Result	<b>-\$567</b>	<b>-\$10</b>	<b>-\$149</b>	<b>-\$45</b>	<b>-\$237</b>	<b>-\$33</b>	<b>-\$81</b>	<b>-\$2</b>
1080000	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	\$1,374	-\$23	\$360	-\$110	-\$575	-\$79	-\$221	-\$5
1080000	3580000	UNDERGROUND CONDUCTORS & DEVICES	Result	<b>-\$1,374</b>	<b>-\$23</b>	<b>-\$360</b>	<b>-\$110</b>	<b>-\$575</b>	<b>-\$79</b>	<b>-\$221</b>	<b>-\$5</b>
1080000	3590000	ROADS AND TRAILS	SG	\$3,346	-\$57	\$877	-\$268	-\$1,400	-\$193	-\$559	-\$13
1080000	3590000	ROADS AND TRAILS	Result	<b>-\$3,346</b>	<b>-\$57</b>	<b>-\$877</b>	<b>-\$268</b>	<b>-\$1,400</b>	<b>-\$193</b>	<b>-\$559</b>	<b>-\$13</b>
1080000	3602000	LAND RIGHTS	CA	-\$504	-\$504						
1080000	3602000	LAND RIGHTS	IDU	-\$355					-\$355		
1080000	3602000	LAND RIGHTS	OR	-\$2,027		-\$2,027					
1080000	3602000	LAND RIGHTS	UT	-\$2,101			-\$134	-\$2,101			
1080000	3602000	LAND RIGHTS	WA	-\$1,068						-1068,3205	
1080000	3602000	LAND RIGHTS	WYP	-\$437						-\$437	
1080000	3602000	LAND RIGHTS	WYU	-\$6,626	-\$504	-\$2,027	-\$134	-\$2,101	-\$355	-\$1,506	
1080000	3610000	STRUCTURES & IMPROVEMENTS	CA	-\$452	-\$452						
1080000	3610000	STRUCTURES & IMPROVEMENTS	IDU	-\$3,309		-\$3,309			-\$452		
1080000	3610000	STRUCTURES & IMPROVEMENTS	OR	-\$598				-\$6,880			
1080000	3610000	STRUCTURES & IMPROVEMENTS	UT	-\$2,135						-2135,2372	
1080000	3610000	STRUCTURES & IMPROVEMENTS	WA	-\$72						-\$72	
1080000	3610000	STRUCTURES & IMPROVEMENTS	WYP	-\$13,991	-\$545	-\$3,309	-\$598	-\$6,880	-\$452	-\$2,208	
1080000	3610000	STRUCTURES & IMPROVEMENTS	WYU	-\$9,093	-\$3,968				-\$9,093		
1080000	3620000	STATION EQUIPMENT	CA	-\$53,916		-\$53,916					
1080000	3620000	STATION EQUIPMENT	IDU	-\$79,333			-\$14,057	-\$79,333			
1080000	3620000	STATION EQUIPMENT	OR	-\$37,019						-37019,343	
1080000	3620000	STATION EQUIPMENT	UT	-\$2,345						-\$2,345	
1080000	3620000	STATION EQUIPMENT	WA	-\$199,731	-\$3,968	-\$53,916	-\$14,057	-\$79,333	-\$9,093	-\$39,365	
1080000	3620000	STATION EQUIPMENT	WYP	-\$159	-\$159						
1080000	3620000	STATION EQUIPMENT	WYU	-\$273					-\$273		
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	-\$1,819		-\$1,819					
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	-\$583				-\$7,256			
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	-\$1,789						-1789,3202	
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	-\$13						-\$13	
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	-\$11,893	-\$159	-\$1,819	-\$583	-\$7,256	-\$273	-\$1,802	
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	-\$370							
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	-\$370							
1080000	3630000	STORAGE BATTERY EQUIPMENT	UT	-\$370							
1080000	3630000	STORAGE BATTERY EQUIPMENT	Result	<b>-\$370</b>							
1080000	3637000	STORAGE BATTERY EQUIPMENT - SUPERVISORY &	UT	-\$17							
1080000	3637000	STORAGE BATTERY EQUIPMENT - SUPERVISORY &	Result	<b>-\$17</b>							
1080000	3640000	"POLES, TOWERS AND FIXTURES"	CA	-\$25,495	-\$25,495						
1080000	3640000	"POLES, TOWERS AND FIXTURES"	IDU	-\$199,542					-\$36,173		
1080000	3640000	"POLES, TOWERS AND FIXTURES"	OR	-\$199,542		-\$199,542					





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1080000	3910000	OFFICE FURNITURE	CN	-\$1,106	-\$28	-\$340	-\$78	-\$534	-\$43	-\$63
1080000	3910000	OFFICE FURNITURE	IDU	-\$91					-\$91	
1080000	3910000	OFFICE FURNITURE	OR	-\$995		-\$995				
1080000	3910000	OFFICE FURNITURE	SE	-\$1	\$	\$	\$	\$	\$	\$
1080000	3910000	OFFICE FURNITURE	SG	-\$1,485	-\$25	-\$389	-\$119	-\$621	-\$85	-\$239
1080000	3910000	OFFICE FURNITURE	SO	-\$7,428	-\$174	-\$2,058	-\$882	-\$3,109	-\$414	-\$1,071
1080000	3910000	OFFICE FURNITURE	SSGCH	-\$52	-\$1	-\$14	-\$4	-\$21	-\$3	-\$8
1080000	3910000	OFFICE FURNITURE	UT	-\$470				-\$470		
1080000	3910000	OFFICE FURNITURE	WA	-\$390			-\$390			
1080000	3910000	OFFICE FURNITURE	WYP	-\$474						-\$474,0083
1080000	3910000	OFFICE FURNITURE	WYU	-\$43						-\$43
1080000	3910000	OFFICE FURNITURE	<b>Result</b>	<b>-\$12,603</b>	<b>-\$297</b>	<b>-\$3,796</b>	<b>-\$1,173</b>	<b>-\$4,766</b>	<b>-\$636</b>	<b>-\$1,919</b>
1080000	3911000	COMPUTER EQUIPMENT - MAINFRAME	SO	-\$878	-\$21	-\$243	-\$69	-\$367	-\$49	-\$127
1080000	3911000	COMPUTER EQUIPMENT - MAINFRAME	CA	-\$878	-\$21	-\$243	-\$69	-\$367	-\$49	-\$127
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	-\$3,091	-\$78	-\$951	-\$217	-\$1,492	-\$119	-\$233
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	-\$407				-\$407		
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	-\$948		-\$948				
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	-\$59	-\$1	-\$15	-\$5	-\$24	-\$4	-\$10
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	-\$689	-\$12	-\$181	-\$55	-\$288	-\$40	-\$111
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	-\$17,626	-\$413	-\$4,863	-\$1,382	-\$7,378	-\$962	-\$2,541
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	-\$1,176			-\$412	-\$1,176		
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	-\$1,013						-\$1,013,3832
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	-\$59						-\$59
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	-\$557	-\$680	-\$6,978	-\$2,070	-\$10,359	-\$1,551	-\$3,968
1080000	3913000	OFFICE EQUIPMENT	CN	-\$6	\$	-\$2	\$	-\$3	\$	\$
1080000	3913000	OFFICE EQUIPMENT	OR	-\$9		-\$9				
1080000	3913000	OFFICE EQUIPMENT	SG	-\$315	-\$5	-\$82	-\$25	-\$132	-\$18	-\$51
1080000	3913000	OFFICE EQUIPMENT	SO	-\$74	-\$2	-\$20	-\$6	-\$31	-\$4	-\$11
1080000	3913000	OFFICE EQUIPMENT	UT	-\$15				-\$15		
1080000	3913000	OFFICE EQUIPMENT	WA	-\$5			-\$5			
1080000	3913000	OFFICE EQUIPMENT	WYP	-\$14						-\$14,38513
1080000	3913000	OFFICE EQUIPMENT	<b>Result</b>	<b>-\$438</b>	<b>-\$7</b>	<b>-\$114</b>	<b>-\$36</b>	<b>-\$181</b>	<b>-\$22</b>	<b>-\$76</b>
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	-\$31	-\$31					
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	-\$202					-\$202	
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	-\$740		-\$740				
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	-\$289	-\$5	-\$76	-\$23	-\$121	-\$17	-\$47
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	-\$450	-\$11	-\$125	-\$35	-\$188	-\$25	-\$65
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	SSGCH	-\$33	-\$1	-\$9	-\$3	-\$13	-\$2	-\$5
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	-\$1,118				-\$1,118		
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	-\$203			-\$203			
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	-\$155						-\$155,47437
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	-\$8						-\$8
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	<b>Result</b>	<b>-\$3,229</b>	<b>-\$47</b>	<b>-\$949</b>	<b>-\$264</b>	<b>-\$1,440</b>	<b>-\$245</b>	<b>-\$281</b>
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	IDU	-\$11					-\$11	
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	OR	-\$189		-\$189				
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	SG	-\$13	\$	-\$3	-\$1	-\$5	-\$1	-\$2
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	SO	-\$142	-\$3	-\$39	-\$11	-\$59	-\$8	-\$20
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	SSGCH	-\$14	\$	-\$4	-\$1	-\$6	-\$1	-\$2
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	UT	-\$186				-\$186		
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	WA	-\$31			-\$31			
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	-\$38						-\$37,8252











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1080000	3994500	UNDERGROUND - COAL MINE EQUIPMENT	Result	<b>-\$40,197</b>	<b>-\$659</b>	<b>-\$10,081</b>	<b>-\$3,101</b>	<b>-\$16,573</b>	<b>-\$2,549</b>	<b>-\$7,091</b>	<b>-\$143</b>
1080000	3994600	LONGWALL SHIELDS	SE	-\$6,016	-\$99	-\$1,509	-\$464	-\$2,480	-\$382	-\$1,061	-\$21
1080000	3994600	LONGWALL SHIELDS	Result	<b>-\$6,016</b>	<b>-\$99</b>	<b>-\$1,509</b>	<b>-\$464</b>	<b>-\$2,480</b>	<b>-\$382</b>	<b>-\$1,061</b>	<b>-\$21</b>
1080000	3994700	LONGWALL EQUIPMENT	SE	-\$3,693	-\$61	-\$926	-\$285	-\$1,523	-\$234	-\$651	-\$13
1080000	3994700	LONGWALL EQUIPMENT	Result	<b>-\$3,693</b>	<b>-\$61</b>	<b>-\$926</b>	<b>-\$285</b>	<b>-\$1,523</b>	<b>-\$234</b>	<b>-\$651</b>	<b>-\$13</b>
1080000	3994800	MAINLINE EXTENSION	SE	-\$8,523	-\$140	-\$2,137	-\$658	-\$3,514	-\$540	-\$1,504	-\$30
1080000	3994800	MAINLINE EXTENSION	Result	<b>-\$8,523</b>	<b>-\$140</b>	<b>-\$2,137</b>	<b>-\$658</b>	<b>-\$3,514</b>	<b>-\$540</b>	<b>-\$1,504</b>	<b>-\$30</b>
1080000	3994900	SECTION EXTENSION	SE	-\$893	-\$15	-\$224	-\$69	-\$368	-\$57	-\$158	-\$3
1080000	3994900	SECTION EXTENSION	Result	<b>-\$893</b>	<b>-\$15</b>	<b>-\$224</b>	<b>-\$69</b>	<b>-\$368</b>	<b>-\$57</b>	<b>-\$158</b>	<b>-\$3</b>
1080000	3995100	VEHICLES	SE	-\$532	-\$9	-\$133	-\$41	-\$219	-\$34	-\$94	-\$2
1080000	3995100	VEHICLES	Result	<b>-\$532</b>	<b>-\$9</b>	<b>-\$133</b>	<b>-\$41</b>	<b>-\$219</b>	<b>-\$34</b>	<b>-\$94</b>	<b>-\$2</b>
1080000	3995200	HEAVY CONSTRUCTION EQUIPMENT	SE	-\$2,602	-\$43	-\$653	-\$201	-\$1,073	-\$165	-\$459	-\$9
1080000	3995200	HEAVY CONSTRUCTION EQUIPMENT	Result	<b>-\$2,602</b>	<b>-\$43</b>	<b>-\$653</b>	<b>-\$201</b>	<b>-\$1,073</b>	<b>-\$165</b>	<b>-\$459</b>	<b>-\$9</b>
1080000	3996000	MISCELLANEOUS GENERAL EQUIPMENT	SE	-\$838	-\$14	-\$210	-\$65	-\$345	-\$53	-\$148	-\$3
1080000	3996000	MISCELLANEOUS GENERAL EQUIPMENT	Result	<b>-\$838</b>	<b>-\$14</b>	<b>-\$210</b>	<b>-\$65</b>	<b>-\$345</b>	<b>-\$53</b>	<b>-\$148</b>	<b>-\$3</b>
1080000	3996100	COMPUTERS - MAINFRAME	SE	-\$404	-\$7	-\$101	-\$31	-\$166	-\$26	-\$71	-\$1
1080000	3996100	COMPUTERS - MAINFRAME	Result	<b>-\$404</b>	<b>-\$7</b>	<b>-\$101</b>	<b>-\$31</b>	<b>-\$166</b>	<b>-\$26</b>	<b>-\$71</b>	<b>-\$1</b>
1080000	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	SE	-\$27,556	-\$452	-\$6,911	-\$2,126	-\$11,361	-\$1,747	-\$4,861	-\$98
1080000	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	Result	<b>-\$27,556</b>	<b>-\$452</b>	<b>-\$6,911</b>	<b>-\$2,126</b>	<b>-\$11,361</b>	<b>-\$1,747</b>	<b>-\$4,861</b>	<b>-\$98</b>
1080000	Result	MINE DEVELOPMENT AND ROAD EXTENSION	Result	<b>-\$6,727,779</b>	<b>-\$178,014</b>	<b>-\$1,973,367</b>	<b>-\$551,224</b>	<b>-\$2,652,199</b>	<b>-\$385,606</b>	<b>-\$970,058</b>	<b>-\$17,312</b>
1085000	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG								
1085000	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P								
1085000	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	Result								
1085000	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG								
1085000	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	Result								
1085000	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU								
1085000	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT								
1085000	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	Result								
1085000	144205	GENERAL PLANT - ACCUM DEPN-NON-CLASS	SO								
1085000	144205	GENERAL PLANT - ACCUM DEPN-NON-CLASS	Result								
1085000	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	-\$16,568	-\$280	-\$4,341	-\$1,329	-\$6,933	-\$954	-\$2,668	-\$64
1085000	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	\$2,391	\$40	\$626	\$192	\$1,000	\$138	\$385	\$9
1085000	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	Result	<b>-\$14,177</b>	<b>-\$240</b>	<b>-\$3,715</b>	<b>-\$1,137</b>	<b>-\$5,932</b>	<b>-\$816</b>	<b>-\$2,283</b>	<b>-\$55</b>
1085000	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	\$33	\$1	\$9	\$3	\$14	\$2	\$5	\$
1085000	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	Result	<b>\$33</b>	<b>\$1</b>	<b>\$9</b>	<b>\$3</b>	<b>\$14</b>	<b>\$2</b>	<b>\$5</b>	<b>\$</b>
1085000	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	\$3,160	\$53	\$828	\$253	\$1,322	\$182	\$509	\$12
1085000	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	Result	<b>\$3,160</b>	<b>\$53</b>	<b>\$828</b>	<b>\$253</b>	<b>\$1,322</b>	<b>\$182</b>	<b>\$509</b>	<b>\$12</b>
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	\$258	\$258	\$828	\$253	\$1,322	\$182	\$509	\$12
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	\$4					\$4		
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	\$74							
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	\$3,523				\$3,523			
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	\$113			\$113				
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	\$55						\$55	
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	Result	<b>\$4,027</b>	<b>\$258</b>	<b>\$74</b>	<b>\$113</b>	<b>\$3,523</b>	<b>\$4</b>	<b>\$55</b>	<b>\$55</b>
1085000	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO								
1085000	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	Result								
1085000	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO								
1085000	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	Result								
1085000	Result		Result	<b>-\$6,957</b>	<b>\$72</b>	<b>-\$2,804</b>	<b>-\$768</b>	<b>-\$1,072</b>	<b>-\$628</b>	<b>-\$1,714</b>	<b>-\$42</b>
1085000	Overall Result		Result	<b>-\$6,734,735</b>	<b>-\$177,942</b>	<b>-\$1,976,171</b>	<b>-\$551,992</b>	<b>-\$2,663,271</b>	<b>-\$386,234</b>	<b>-\$971,772</b>	<b>-\$17,355</b>





**Amortization Reserve (Actuals)**  
 Beg / End Average as of December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC	Other
1110000	3020000	FRANCHISES AND CONSENTS	\$-745								
1110000	3020000	FRANCHISES AND CONSENTS	\$-1,731	\$-29	\$-453	\$-139		\$-724	\$-100		\$-279
1110000	3020000	FRANCHISES AND CONSENTS	\$-12,673	\$-214	\$-3,321	\$-1,016		\$-5,303	\$-730		\$-2,041
1110000	3020000	FRANCHISES AND CONSENTS	\$-3,607	\$-61	\$-945	\$-289		\$-1,509	\$-208		\$-581
1110000	3020000	FRANCHISES AND CONSENTS	\$-19,756	\$-305	\$-4,719	\$-1,444		\$-7,536	\$-1,782		\$-2,900
1110000	3031040	INTANGIBLE PLANT	\$-33								
1110000	3031040	INTANGIBLE PLANT	\$-5,215	\$-88	\$-1,367	\$-418		\$-2,182	\$-300		\$-840
1110000	3031040	INTANGIBLE PLANT	\$-5,249	\$-88	\$-1,400	\$-418		\$-2,182	\$-300		\$-840
1110000	3031050	REGIONAL CONST MGMT SYS	\$-10,553	\$-247	\$-2,924	\$-827		\$-4,418	\$-588		\$-1,521
1110000	3031050	REGIONAL CONST MGMT SYS	\$-10,553	\$-247	\$-2,924	\$-827		\$-4,418	\$-588		\$-1,521
1110000	3031080	FUEL MGMT SYSTEM	\$-3,266	\$-76	\$-905	\$-256		\$-1,367	\$-182		\$-471
1110000	3031080	FUEL MGMT SYSTEM	\$-3,266	\$-76	\$-905	\$-256		\$-1,367	\$-182		\$-471
1110000	3031230	AUTOMATE POLE CARD SYSTEM	\$-4,410	\$-103	\$-1,222	\$-346		\$-1,846	\$-246		\$-636
1110000	3031230	AUTOMATE POLE CARD SYSTEM	\$-4,410	\$-103	\$-1,222	\$-346		\$-1,846	\$-246		\$-636
1110000	3031470	RILDA CANYON ROAD IMPROVEMENTS	\$-1,122	\$-18	\$-281	\$-87		\$-463	\$-71		\$-198
1110000	3031470	RILDA CANYON ROAD IMPROVEMENTS	\$-1,122	\$-18	\$-281	\$-87		\$-463	\$-71		\$-198
1110000	3031680	DISTRIBUTION AUTOMATION PILOT	\$-11,568	\$-271	\$-3,205	\$-907		\$-4,842	\$-644		\$-1,667
1110000	3031680	DISTRIBUTION AUTOMATION PILOT	\$-11,568	\$-271	\$-3,205	\$-907		\$-4,842	\$-644		\$-1,667
1110000	3031760	RECORD CENTER MGMT SOFTWARE	\$-269	\$-6	\$-75	\$-21		\$-113	\$-15		\$-39
1110000	3031760	RECORD CENTER MGMT SOFTWARE	\$-269	\$-6	\$-75	\$-21		\$-113	\$-15		\$-39
1110000	3031780	OUTAGE REPORTING SYSTEM	\$-3,498	\$-82	\$-969	\$-274		\$-1,464	\$-195		\$-504
1110000	3031780	OUTAGE REPORTING SYSTEM	\$-3,498	\$-82	\$-969	\$-274		\$-1,464	\$-195		\$-504
1110000	3031830	CUSTOMER SERVICE SYSTEM	\$-87,948	\$-2,210	\$-26,939	\$-6,154		\$-42,259	\$-3,384		\$-6,603
1110000	3031830	CUSTOMER SERVICE SYSTEM	\$-87,948	\$-2,210	\$-26,939	\$-6,154		\$-42,259	\$-3,384		\$-6,603
1110000	3032040	SAP	\$-117,469	\$-2,751	\$-32,544	\$-9,209		\$-49,174	\$-6,542		\$-16,933
1110000	3032040	SAP	\$-117,469	\$-2,751	\$-32,544	\$-9,209		\$-49,174	\$-6,542		\$-16,933
1110000	3032090	ENERGY COMMODITY SYS SOFTWARE	\$-9,974	\$-234	\$-2,763	\$-782		\$-4,175	\$-555		\$-1,438
1110000	3032090	ENERGY COMMODITY SYS SOFTWARE	\$-9,974	\$-234	\$-2,763	\$-782		\$-4,175	\$-555		\$-1,438
1110000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	\$-1,620	\$-38	\$-449	\$-127		\$-678	\$-90		\$-234
1110000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	\$-1,620	\$-38	\$-449	\$-127		\$-678	\$-90		\$-234
1110000	3032260	DWHS - DATA WAREHOUSE	\$-1,158	\$-27	\$-321	\$-91		\$-485	\$-64		\$-167
1110000	3032260	DWHS - DATA WAREHOUSE	\$-1,158	\$-27	\$-321	\$-91		\$-485	\$-64		\$-167
1110000	3032270	ENTERPRISE DATA WAREHOUSE	\$-4,859	\$-114	\$-1,346	\$-381		\$-2,034	\$-271		\$-700
1110000	3032270	ENTERPRISE DATA WAREHOUSE	\$-4,859	\$-114	\$-1,346	\$-381		\$-2,034	\$-271		\$-700
1110000	3032330	FIELDNET PRO METER READING SYST - HRP REP	\$-2,908	\$-68	\$-806	\$-228		\$-1,217	\$-162		\$-419
1110000	3032330	FIELDNET PRO METER READING SYST - HRP REP	\$-2,908	\$-68	\$-806	\$-228		\$-1,217	\$-162		\$-419
1110000	3032340	FACILITY INSPECTION REPORTING SYSTEM	\$-1,579	\$-37	\$-437	\$-124		\$-661	\$-88		\$-228
1110000	3032340	FACILITY INSPECTION REPORTING SYSTEM	\$-1,579	\$-37	\$-437	\$-124		\$-661	\$-88		\$-228
1110000	3032340	FACILITY INSPECTION REPORTING SYSTEM	\$-1,579	\$-37	\$-437	\$-124		\$-661	\$-88		\$-228
1110000	3032360	2002 GRID NET POWER COST MODELING	\$-8,555	\$-200	\$-2,370	\$-671		\$-3,581	\$-476		\$-1,233
1110000	3032360	2002 GRID NET POWER COST MODELING	\$-8,555	\$-200	\$-2,370	\$-671		\$-3,581	\$-476		\$-1,233
1110000	3032390	INTEGRATED COST MGT STRUCTURE	\$-801	\$-19	\$-222	\$-63		\$-335	\$-45		\$-116
1110000	3032390	INTEGRATED COST MGT STRUCTURE	\$-801	\$-19	\$-222	\$-63		\$-335	\$-45		\$-116
1110000	3032400	INCIDENT MANAGEMENT ANALYSIS PROGRAM	\$-5,286	\$-124	\$-1,465	\$-414		\$-2,213	\$-294		\$-762
1110000	3032400	INCIDENT MANAGEMENT ANALYSIS PROGRAM	\$-5,286	\$-124	\$-1,465	\$-414		\$-2,213	\$-294		\$-762
1110000	3032450	MID OFFICE IMPROVEMENT PROJECT	\$-12,489	\$-292	\$-3,460	\$-979		\$-5,228	\$-696		\$-1,800
1110000	3032450	MID OFFICE IMPROVEMENT PROJECT	\$-12,489	\$-292	\$-3,460	\$-979		\$-5,228	\$-696		\$-1,800
1110000	3032480	OUTAGE CALL HANDLING INTEGRATION	\$-1,981	\$-50	\$-610	\$-139		\$-956	\$-77		\$-149
1110000	3032480	OUTAGE CALL HANDLING INTEGRATION	\$-1,981	\$-50	\$-610	\$-139		\$-956	\$-77		\$-149
1110000	3032510	OPERATIONS MAPPING SYSTEM	\$-10,324	\$-242	\$-2,860	\$-809		\$-4,322	\$-575		\$-1,488
1110000	3032510	OPERATIONS MAPPING SYSTEM	\$-10,324	\$-242	\$-2,860	\$-809		\$-4,322	\$-575		\$-1,488



**Amortization Reserve (Actuals)**  
 Beg / End Average as of December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

1110000	3032510	OPERATIONS MAPPING SYSTEM	Result	-\$10,324	-\$242	-\$2,860	-\$809	-\$4,322	-\$575	-\$1,488	-\$28
1110000	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	-\$1,892	\$44	-\$524	-\$148	-\$792	-\$105	-\$273	-\$5
1110000	3032530	POLE ATTACHMENT MGMT SYSTEM	Result	-\$1,892	-\$44	-\$524	-\$148	-\$792	-\$105	-\$273	-\$5
1110000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	-\$2,119	-\$887	-\$1,166	-\$305	-\$887	-\$118	-\$305	-\$6
1110000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	Result	-\$2,119	-\$50	-\$587	-\$166	-\$887	-\$118	-\$305	-\$6
1110000	3032600	SINGLE PERSON SCHEDULING	SO	-\$7,833	-\$183	-\$2,170	-\$614	-\$3,279	-\$436	-\$1,129	-\$21
1110000	3032600	SINGLE PERSON SCHEDULING	Result	-\$7,833	-\$183	-\$2,170	-\$614	-\$3,279	-\$436	-\$1,129	-\$21
1110000	3032640	TIBCO SOFTWARE	SO	-\$3,732	-\$87	-\$1,034	-\$293	-\$1,562	-\$208	-\$538	-\$10
1110000	3032640	TIBCO SOFTWARE	Result	-\$3,732	-\$87	-\$1,034	-\$293	-\$1,562	-\$208	-\$538	-\$10
1110000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	-\$1,586	-\$37	-\$439	-\$124	-\$664	-\$88	-\$229	-\$4
1110000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	Result	-\$1,586	-\$37	-\$439	-\$124	-\$664	-\$88	-\$229	-\$4
1110000	3032680	TRANSMISSION WHOLESAL BILLING SYSTEM	SG	-\$1,581	-\$27	-\$414	-\$127	-\$662	-\$91	-\$255	-\$6
1110000	3032710	TRANSMISSION WHOLESAL BILLING SYSTEM	Result	-\$1,581	-\$27	-\$414	-\$127	-\$662	-\$91	-\$255	-\$6
1110000	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	-\$28	\$	-\$7	-\$2	-\$12	-\$2	-\$5	\$
1110000	3032710	ROUGE RIVER HYDRO INTANGIBLES	Result	-\$28	\$	-\$7	-\$2	-\$12	-\$2	-\$5	\$
1110000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	-\$10,016	-\$169	-\$2,624	-\$803	-\$4,191	-\$577	-\$1,613	-\$39
1110000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	Result	-\$10,016	-\$169	-\$2,624	-\$803	-\$4,191	-\$577	-\$1,613	-\$39
1110000	3032740	GADSBY INTANGIBLE ASSETS	SG	-\$110	-\$2	-\$29	-\$9	-\$46	-\$6	-\$18	\$
1110000	3032740	GADSBY INTANGIBLE ASSETS	Result	-\$110	-\$2	-\$29	-\$9	-\$46	-\$6	-\$18	\$
1110000	3032750	EAGLE POINT HYDRO ASSETS	SG	-\$1,337	-\$23	-\$350	-\$107	-\$559	-\$77	-\$215	-\$5
1110000	3032750	EAGLE POINT HYDRO ASSETS	Result	-\$1,337	-\$23	-\$350	-\$107	-\$559	-\$77	-\$215	-\$5
1110000	3032760	SWIFT 2 IMPROVEMENTS	SG	-\$2,530	-\$43	-\$663	-\$203	-\$1,059	-\$146	-\$407	-\$10
1110000	3032760	SWIFT 2 IMPROVEMENTS	Result	-\$2,530	-\$43	-\$663	-\$203	-\$1,059	-\$146	-\$407	-\$10
1110000	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	-\$14	\$	-\$4	-\$1	-\$6	-\$1	-\$2	\$
1110000	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	Result	-\$14	\$	-\$4	-\$1	-\$6	-\$1	-\$2	\$
1110000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	-\$14	\$	-\$4	-\$1	-\$6	-\$1	-\$2	\$
1110000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	Result	-\$14	\$	-\$4	-\$1	-\$6	-\$1	-\$2	\$
1110000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	\$	\$	\$	\$	\$	\$	\$	\$
1110000	3032830	BEAR RIVER-SETTLEMENT AGREEMENT	Result	-\$14	\$	-\$4	-\$1	-\$6	-\$1	-\$2	\$
1110000	3032830	VCPRO - VISUALCOMPSETPRO XEROX CUST STM	SO	-\$2,179	-\$51	-\$604	-\$171	-\$912	-\$121	-\$314	-\$6
1110000	3032830	VCPRO - VISUALCOMPSETPRO XEROX CUST STM	Result	-\$2,179	-\$51	-\$604	-\$171	-\$912	-\$121	-\$314	-\$6
1110000	3032860	WEB SOFTWARE	SO	-\$2,828	-\$66	-\$783	-\$222	-\$1,184	-\$157	-\$408	-\$8
1110000	3032860	WEB SOFTWARE	Result	-\$2,828	-\$66	-\$783	-\$222	-\$1,184	-\$157	-\$408	-\$8
1110000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	-\$76	-\$1	-\$20	-\$6	-\$32	-\$4	-\$12	\$
1110000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	Result	-\$76	-\$1	-\$20	-\$6	-\$32	-\$4	-\$12	\$
1110000	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	-\$3,138	-\$73	-\$869	-\$246	-\$1,313	-\$175	-\$452	-\$8
1110000	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	Result	-\$3,138	-\$73	-\$869	-\$246	-\$1,313	-\$175	-\$452	-\$8
1110000	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	-\$4,558	-\$77	-\$1,194	-\$365	-\$1,907	-\$262	-\$734	-\$18
1110000	3033090	STEAM PLANT INTANGIBLE ASSETS	Result	-\$4,558	-\$77	-\$1,194	-\$365	-\$1,907	-\$262	-\$734	-\$18
1110000	3033120	RANGER EMS/SCADA SYSTEM	SG	-\$22	\$	-\$6	-\$2	-\$9	-\$1	-\$4	\$
1110000	3033120	RANGER EMS/SCADA SYSTEM	Result	-\$22	\$	-\$6	-\$2	-\$9	-\$1	-\$4	\$
1110000	3033120	RANGER EMS/SCADA SYSTEM	WYP	-\$16,213	-\$380	-\$4,492	-\$1,271	-\$6,787	-\$903	-\$2,337	-\$44
1110000	3033120	RANGER EMS/SCADA SYSTEM	Result	-\$16,213	-\$380	-\$4,492	-\$1,271	-\$6,787	-\$903	-\$2,337	-\$44
1110000	3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	-\$1,417	-\$30	-\$393	-\$111	-\$593	-\$79	-\$204	-\$4
1110000	3033140	ETAGM - Electronic Tagging Sys-Merchant	Result	-\$1,417	-\$30	-\$393	-\$111	-\$593	-\$79	-\$204	-\$4
1110000	3033150	ROUTT CITY ROAD FOR HAYDEN HAULAGE	SG	-\$2,484	-\$42	-\$651	-\$199	-\$1,039	-\$143	-\$400	-\$10
1110000	3033150	ROUTT CITY ROAD FOR HAYDEN HAULAGE	Result	-\$2,484	-\$42	-\$651	-\$199	-\$1,039	-\$143	-\$400	-\$10
1110000	3033170	GTX VERSION 7 SOFTWARE	CN	-\$1,266	-\$32	-\$390	-\$89	-\$611	-\$49	-\$95	-\$10
1110000	3033170	GTX VERSION 7 SOFTWARE	Result	-\$1,266	-\$32	-\$390	-\$89	-\$611	-\$49	-\$95	-\$10
1110000	3033180	HPOV - HP Openview Software	SO	-\$958	-\$22	-\$265	-\$75	-\$401	-\$53	-\$138	-\$3
1110000	3033180	HPOV - HP Openview Software	Result	-\$958	-\$22	-\$265	-\$75	-\$401	-\$53	-\$138	-\$3







**Deferred Income Tax Balance (Actuals)**

Reg / End Average as of December 2010

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-All	FERC	Other	Nutil
1901000	DTA 415,704 RL - Tax Rev Req Adj -UT	UT	\$9				\$9					
1901000	DTA 415,704 RL - Tax Rev Req Adj -UT	Result	\$9				\$9					
1901000	Valuation Allowance for DTA	SO	-\$156	-\$4	-\$43	-\$12	-\$65	-\$9	-\$22			
1901000	Valuation Allowance for DTA	Result	-\$156	-\$4	-\$43	-\$12	-\$65	-\$9	-\$22			
1901000	DTA 705,337 RL - Sale of RECs - WY	OTHER	\$682									
1901000	DTA 705,337 RL - Sale of RECs - WY	Result	\$682									
1901000	DTA 705,261 Reg Liab-Sale of RECs-OR	OTHER	\$744									
1901000	DTA 705,261 Reg Liab-Sale of RECs-OR	Result	\$744									
1901000	DTA 605,101 Trojan Decommissioning Costs	WA	\$4			\$4						
1901000	DTA 605,101 Trojan Decommissioning Costs	Result	\$4			\$4						
1901000	DTA 605,102 Trojan Decommissioning Costs	OR	\$1		\$1							
1901000	DTA 605,102 Trojan Decommissioning Costs	Result	\$1		\$1							
1901000	DTA - CA AMT CREDIT	OTHER	\$36									
1901000	DTA - CA AMT CREDIT	Result	\$36									
1901000	DTA 610,148 Reg Liability-Def NPC Balanc	OTHER	\$494									
1901000	DTA 610,148 Reg Liability-Def NPC Balanc	Result	\$494									
1901000	DTA 610,149 Reg Liability-SB 1149 Balanc	OTHER	\$13									
1901000	DTA 610,149 Reg Liability-SB 1149 Balanc	Result	\$13									
1901000	DTA 425,130 Rogue River-Habitat Enhancem	SG	\$20		\$5	\$2	\$8	\$1	\$3			
1901000	DTA 425,130 Rogue River-Habitat Enhancem	Result	\$20		\$5	\$2	\$8	\$1	\$3			
1901000	DTA 425,150 Lewis River- LWD Fund Liabil	SG	\$155	\$3	\$41	\$12	\$55	\$9	\$25	\$1		
1901000	DTA 425,150 Lewis River- LWD Fund Liabil	Result	\$155	\$3	\$41	\$12	\$55	\$9	\$25	\$1		
1901000	DTA 705,300 Reg Liability - Deferred Ben	SG	\$239	\$4	\$63	\$19	\$100	\$14	\$39	\$1		
1901000	DTA 705,300 Reg Liability - Deferred Ben	Result	\$239	\$4	\$63	\$19	\$100	\$14	\$39	\$1		
1901000	DTA 705,305 Reg Liab- CA Gain on Sale of	CA	\$9	\$9								
1901000	DTA 705,305 Reg Liab- CA Gain on Sale of	Result	\$9	\$9								
1901000	DTA 705,310 Reg Liab- UT Gain on Sale of	UT	\$									
1901000	DTA 705,310 Reg Liab- UT Gain on Sale of	Result	\$									
1901000	DTA 705,320 Reg Liab- ID Gain on Sale of	IDU	\$									
1901000	DTA 705,320 Reg Liab- ID Gain on Sale of	Result	\$									
1901000	DTA 705,320 Reg Liab- ID Gain on Sale of	WYP	\$									
1901000	DTA 705,320 Reg Liab- ID Gain on Sale of	Result	\$									
1901000	DTA 705,330 Reg Liab- WY Gain on Sale of	WY	\$									
1901000	DTA 705,330 Reg Liab- WY Gain on Sale of	Result	\$									
1901000	DTA 705,330 Reg Liab- WY Gain on Sale of	OR	\$600		\$600							
1901000	DTA 705,330 Reg Liab- WY Gain on Sale of	Result	\$600		\$600							
1901000	DTA 705,265 Reg Liab-OR Energy Conservat	OR	\$600		\$600							
1901000	DTA 705,265 Reg Liab-OR Energy Conservat	Result	\$600		\$600							
1901000	DTA-610,114 PMI EITF 04-06 PRE STRIPPING	SE	\$377	\$6	\$95	\$29	\$155	\$24	\$67	\$1		
1901000	DTA-610,114 PMI EITF 04-06 PRE STRIPPING	Result	\$377	\$6	\$95	\$29	\$155	\$24	\$67	\$1		
1901000	DTA-PMI 105,171 PP&E	SE	\$	\$	\$	\$	\$	\$	\$	\$		
1901000	DTA-PMI 105,171 PP&E	Result	\$	\$	\$	\$	\$	\$	\$	\$		
1901000	DTA 610,146 OR REG ASSET/LIAB CONS	OR	\$61		\$61							
1901000	DTA 610,146 OR REG ASSET/LIAB CONS	Result	\$61		\$61							
1901000	DTA 910,910 Bridger Section 471 Adjustme	SE	\$									
1901000	DTA 910,910 Bridger Section 471 Adjustme	Result	\$									
1901000	DTA 705,200 Oregon Gain on Sale-Halsey	OTHER	\$101									
1901000	DTA 705,200 Oregon Gain on Sale-Halsey	Result	\$101									
1901000	DTA 705,210 Property Insurance(Injuries)	SO	\$21	\$	\$6	\$2	\$9	\$1	\$3	\$		
1901000	DTA 705,210 Property Insurance(Injuries)	Result	\$21	\$	\$6	\$2	\$9	\$1	\$3	\$		
1901000	DTA 415,700 Reg liability BPA balancing	OTHER	\$1,062									
1901000	DTA 415,700 Reg liability BPA balancing	Result	\$1,062									
1901000	DTA 505,400 Bonus Liab. Elec. Cash Basis	SO	\$17	\$	\$5	\$1	\$7	\$1	\$2	\$		
1901000	DTA 505,400 Bonus Liab. Elec. Cash Basis	Result	\$17	\$	\$5	\$1	\$7	\$1	\$2	\$		
1901000	DTA 720,200 Deferred Comp. Accrual - Cas	SO	\$3,734	\$87	\$1,034	\$293	\$1,563	\$208	\$538	\$10		
1901000	DTA 720,200 Deferred Comp. Accrual - Cas	Result	\$3,734	\$87	\$1,034	\$293	\$1,563	\$208	\$538	\$10		



**Deferred Income Tax Balance (Actuals)**

Beg / End Average as of December 2010  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-All	FERC	Other	Nutril
1901000	287324	Result	\$3,734	\$87	\$1,034	\$293	\$1,563	\$208	\$538	\$10		
1901000	287326	SO	\$16	\$	\$4	\$1	\$7	\$1	\$2			
1901000	287326	Result	\$16	\$	\$4	\$1	\$7	\$1	\$2			
1901000	287327	SO	\$914	\$21	\$253	\$72	\$382	\$51	\$132	\$2		
1901000	287327	Result	\$914	\$21	\$253	\$72	\$382	\$51	\$132	\$2		
1901000	287332	SO	\$14,522	\$340	\$4,023	\$1,138	\$6,079	\$809	\$2,093	\$39		
1901000	287332	Result	\$14,522	\$340	\$4,023	\$1,138	\$6,079	\$809	\$2,093	\$39		
1901000	287337	SG	\$212	\$4	\$55	\$17	\$89	\$12	\$34	\$1		
1901000	287337	Result	\$212	\$4	\$55	\$17	\$89	\$12	\$34	\$1		
1901000	287338	SG	\$798	\$13	\$209	\$64	\$334	\$46	\$129	\$3		
1901000	287338	Result	\$798	\$13	\$209	\$64	\$334	\$46	\$129	\$3		
1901000	287340	BADDEBT	\$3,595	\$162	\$448	\$448	\$1,159	\$195	\$263	\$3		
1901000	287340	Result	\$3,595	\$162	\$448	\$448	\$1,159	\$195	\$263	\$3		
1901000	287341	SO	\$3,034	\$71	\$840	\$238	\$1,270	\$169	\$437	\$8		
1901000	287341	Result	\$3,034	\$71	\$840	\$238	\$1,270	\$169	\$437	\$8		
1901000	287342	SE										
1901000	287342	Result										
1901000	287343	SG	\$242	\$4	\$63	\$19	\$101	\$14	\$39	\$1		
1901000	287343	Result	\$242	\$4	\$63	\$19	\$101	\$14	\$39	\$1		
1901000	287344	SG	\$1,148	\$19	\$301	\$92	\$480	\$66	\$185	\$4		
1901000	287344	Result	\$1,148	\$19	\$301	\$92	\$480	\$66	\$185	\$4		
1901000	287345	SNPD	\$1,249	\$44	\$351	\$82	\$591	\$58	\$122	\$		
1901000	287345	Result	\$1,249	\$44	\$351	\$82	\$591	\$58	\$122	\$		
1901000	287347	SO										
1901000	287347	Result										
1901000	287347	SE	\$445	\$7	\$112	\$34	\$183	\$28	\$78	\$2		
1901000	287349	Result	\$445	\$7	\$112	\$34	\$183	\$28	\$78	\$2		
1901000	287349	SO										
1901000	287353	Result										
1901000	287353	SO	\$2,811	\$66	\$779	\$220	\$1,177	\$157	\$405	\$8		
1901000	287354	Result	\$2,811	\$66	\$779	\$220	\$1,177	\$157	\$405	\$8		
1901000	287357	SO	\$3,096	\$73	\$858	\$243	\$1,296	\$172	\$446	\$8		
1901000	287357	Result	\$3,096	\$73	\$858	\$243	\$1,296	\$172	\$446	\$8		
1901000	287361	SE										
1901000	287361	Result										
1901000	287363	SE										
1901000	287363	Result										
1901000	287367	DGP										
1901000	287367	Result										
1901000	287369	SE										
1901000	287369	Result										
1901000	287370	OTHER	\$1,272									
1901000	287370	Result	\$1,272									
1901000	287373	SO	\$1,608	\$38	\$445	\$126	\$673	\$90	\$232	\$4		
1901000	287373	Result	\$1,608	\$38	\$445	\$126	\$673	\$90	\$232	\$4		
1901000	287379	SO										
1901000	287379	Result										
1901000	287383	SO										
1901000	287383	Result										
1901000	287389	OTHER	\$2,232									
1901000	287389	Result	\$2,232									



**Deferred Income Tax Balance (Actuals)**

Beg / End Average as of December 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-All	FERC	Other	Nutil
1901000	DTA 425.110 TENANT LEASE ALLOW - PSU CAL	CN	\$56	\$1	\$17	\$4	\$27	\$2	\$4			
1901000	DTA 425.110 TENANT LEASE ALLOW - PSU CAL	Result	\$56	\$1	\$17	\$4	\$27	\$2	\$4			
1901000	DTA 425.110 Tenant Lease Allowances	OTHER	\$									
1901000	DTA 425.110 Tenant Lease Allowances	Result	\$									
1901000	DTA 920.150 FAS 112	SO	\$7,408	\$173	\$2,052	\$581	\$3,101	\$413	\$1,068	\$20		
1901000	DTA 920.150 FAS 112	Result	\$7,408	\$173	\$2,052	\$581	\$3,101	\$413	\$1,068	\$20		
1901000	DTA 720.550 ACCRUED CIC SEVERANCE	SE	-\$10	\$	-\$3	-\$1	-\$4	-\$1	-\$1	\$		
1901000	DTA 720.550 ACCRUED CIC SEVERANCE	Result	-\$10	\$	-\$3	-\$1	-\$4	-\$1	-\$1	\$		
1901000	DTA 205.200 M&S INV	SE	\$1,369	\$22	\$343	\$106	\$564	\$87	\$241	\$5		
1901000	DTA 205.200 M&S INV	Result	\$1,369	\$22	\$343	\$106	\$564	\$87	\$241	\$5		
1901000	DTA 605.710 REVERSE	OTHER	\$4,300				\$564	\$87	\$241	\$5	\$4,300	
1901000	DTA 605.710 REVERSE	Result	\$4,300				\$564	\$87	\$241	\$5	\$4,300	
1901000	DTA 425.125 Deferred Coal Cost-Arch	SE										
1901000	DTA 425.125 Deferred Coal Cost-Arch	Result										
1901000	DTA 425.225 Duke Contract Novation	SG	\$298	\$5	\$78	\$24	\$125	\$17	\$48	\$1		
1901000	DTA 425.225 Duke Contract Novation	Result	\$298	\$5	\$78	\$24	\$125	\$17	\$48	\$1		
1901000	DTA 505.125 Accrued Royalties	SE	\$58	\$1	\$14	\$4	\$24	\$4	\$10	\$		
1901000	DTA 505.125 Accrued Royalties	Result	\$58	\$1	\$14	\$4	\$24	\$4	\$10	\$		
1901000	DTA 505.160 Cal PUC Fee	CA	\$9	\$9								
1901000	DTA 505.160 Cal PUC Fee	Result	\$9	\$9								
1901000	DTA 425.295 BPA CONSERVATION DISCOUNT	SE	\$263	\$4	\$66	\$20	\$108	\$17	\$46	\$1		
1901000	DTA 425.295 BPA CONSERVATION DISCOUNT	Result	\$263	\$4	\$66	\$20	\$108	\$17	\$46	\$1		
1901000	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	\$37									
1901000	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	Result	\$37									
1901000	DTA Net Operating Loss Carryforward-State	SO	\$54,578	\$1,278	\$15,120	\$4,279	\$22,847	\$3,040	\$7,868	\$147		
1901000	DTA Net Operating Loss Carryforward-State	Result	\$54,578	\$1,278	\$15,120	\$4,279	\$22,847	\$3,040	\$7,868	\$147		
1901000	DTA 605.100 Trojan Decom Cost-Regulatory	TROJ	\$1,623	\$27	\$422	\$129	\$677	\$95	\$266	\$6		
1901000	DTA 605.100 Trojan Decom Cost-Regulatory	Result	\$1,623	\$27	\$422	\$129	\$677	\$95	\$266	\$6		
1901000	DTA 610.135 SB 1149 Costs	OTHER	\$372									
1901000	DTA 610.135 SB 1149 Costs	Result	\$372									
1901000	DTA 205.100 Coal Pile Inventory Adjustme	SE	\$773	\$13	\$194	\$60	\$319	\$49	\$136	\$3		
1901000	DTA 205.100 Coal Pile Inventory Adjustme	Result	\$773	\$13	\$194	\$60	\$319	\$49	\$136	\$3		
1901000	DTA Federal Detriment of State NOL	SO	-\$10,182	-\$238	-\$2,821	-\$798	-\$4,262	-\$567	-\$1,468	-\$27		
1901000	DTA Federal Detriment of State NOL	Result	-\$10,182	-\$238	-\$2,821	-\$798	-\$4,262	-\$567	-\$1,468	-\$27		
1901000	DTA 610.143 WA PRGRM	OTHER	\$32									
1901000	DTA 610.143 WA PRGRM	Result	\$32									
1901000	DTA 920.170 EXEC STOCK OPTION PLAN	SO	\$	\$	\$	\$	\$	\$	\$	\$		
1901000	DTA 920.170 EXEC STOCK OPTION PLAN	Result	\$	\$	\$	\$	\$	\$	\$	\$		
1901000	DTA 425.300 Mead Phoenix Avail & Trans	SG										
1901000	DTA 425.300 Mead Phoenix Avail & Trans	Result										
1901000	DTA 610.100N Amort NOPA's 99-00 RAR	SO										
1901000	DTA 610.100N Amort NOPA's 99-00 RAR	Result										
1901000	DTA 210.105 Self Ins	SO										
1901000	DTA 210.105 Self Ins	Result										
1901000	DTA 705.270 Reg Liab	OTHER	\$191									
1901000	DTA 705.270 Reg Liab	Result	\$191									
1901000	DTA 705.271 Reg Liab	OTHER	\$17									
1901000	DTA 705.271 Reg Liab	Result	\$17									
1901000	DTA 705.272 Reg Liab	OTHER	\$16									
1901000	DTA 705.272 Reg Liab	Result	\$16									
1901000	DTA 705.273 Reg Liab	OTHER	\$314									
1901000	DTA 705.273 Reg Liab	Result	\$314									



**Deferred Income Tax Balance (Actuals)**

Beg / End Average as of December 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-All	FERC	Other	Nutil
1901000	287476	Result	\$314								\$314	
1901000	DTA 705.273 Reg Liab	OTHER	\$6								\$6	
1901000	DTA 705.274 Reg Liab	Result	\$6								\$6	
1901000	DTA 705.274 Reg Liab	OTHER	\$25								\$25	
1901000	DTA 705.275 Reg Liab	Result	\$25								\$25	
1901000	DTA 705.275 Reg Liab	OTHER	\$25								\$25	
1901000	DTA 105.221 Sar Har	Result	\$36,386	\$615	\$9,534	\$2,918	\$15,225	\$2,095	\$5,858	\$141		
1901000	DTA 105.221 Sar Har	Result	\$36,386	\$615	\$9,534	\$2,918	\$15,225	\$2,095	\$5,858	\$141		
1901000	DTA 205.025 PMI Fuel Cost Adjustment	SE	\$1,135	\$19	\$285	\$88	\$468	\$72	\$200	\$4		
1901000	DTA 205.025 PMI Fuel Cost Adjustment	Result	\$1,135	\$19	\$285	\$88	\$468	\$72	\$200	\$4		
1901000	DTA 120.105 Willow Wind Account Receivab	WVA	\$38									
1901000	DTA 120.105 Willow Wind Account Receivab	Result	\$38									
1901000	DTA - PMI Def Tax	SE	\$3,079	\$50	\$772	\$238	\$1,269	\$195	\$543	\$11		
1901000	DTA - PMI Def Tax	Result	\$3,079	\$50	\$772	\$238	\$1,269	\$195	\$543	\$11		
1901000	DTL Federal Detriment of State NOL	SO	\$8,955	-\$210	-\$2,481	-\$702	-\$3,749	-\$499	-\$1,291	-\$24		
1901000	DTL Federal Detriment of State NOL	Result	\$8,955	-\$210	-\$2,481	-\$702	-\$3,749	-\$499	-\$1,291	-\$24		
1901000	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	\$2,529	\$41	\$634	\$195	\$1,043	\$160	\$446	\$9		
1901000	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	Result	\$2,529	\$41	\$634	\$195	\$1,043	\$160	\$446	\$9		
1901000	DTL 610.100 COAL MINE DEVT PMI	SE	\$1,833	\$30	\$460	\$141	\$756	\$116	\$323	\$7		
1901000	DTL 610.100 COAL MINE DEVT PMI	Result	\$1,833	\$30	\$460	\$141	\$756	\$116	\$323	\$7		
1901000	DTL 610.111 PMI Gain/Loss on Assets	SE										
1901000	DTL 610.111 PMI Gain/Loss on Assets	Result										
1901000	DTL 910.910 PMI Sec. 471 Inv Adj	SE	-\$668	-\$11	-\$168	-\$52	-\$276	-\$42	-\$118	-\$2		
1901000	DTL 910.910 PMI Sec. 471 Inv Adj	Result	-\$668	-\$11	-\$168	-\$52	-\$276	-\$42	-\$118	-\$2		
1901000	DTL 610.100 PMI DEVT COST AMORT	SE	\$2,013	\$33	-\$505	-\$155	-\$830	-\$128	-\$355	-\$7		
1901000	DTL 610.100 PMI DEVT COST AMORT	Result	\$2,013	\$33	-\$505	-\$155	-\$830	-\$128	-\$355	-\$7		
1901000	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	\$209	\$3	\$209	\$16	\$86	\$13	\$37	\$1		
1901000	DTL 610.115 PMI OVERBURDEN REMOVAL	Result	\$209	\$3	\$209	\$16	\$86	\$13	\$37	\$1		
1901000	DTL 505.510 PMI VAC ACCRUAL	SE	\$306	\$5	\$77	\$24	\$126	\$19	\$54	\$1		
1901000	DTL 505.510 PMI VAC ACCRUAL	Result	\$306	\$5	\$77	\$24	\$126	\$19	\$54	\$1		
1901000	DTL 205.411 PMI SEC. 263A	SE	\$2,050	\$34	\$514	\$158	\$845	\$130	\$362	\$7		
1901000	DTL 205.411 PMI SEC. 263A	Result	\$2,050	\$34	\$514	\$158	\$845	\$130	\$362	\$7		
1901000	DTL PMI PP&E	SE	-\$29,832	-\$489	-\$7,481	-\$2,302	-\$12,299	-\$1,892	-\$5,263	-\$106		
1901000	DTL PMI PP&E	Result	-\$29,832	-\$489	-\$7,481	-\$2,302	-\$12,299	-\$1,892	-\$5,263	-\$106		
1901000	DTL 910.905 PMI COST DEPLETION	SE	-\$235	-\$4	-\$59	-\$18	-\$97	-\$15	-\$42	-\$1		
1901000	DTL 910.905 PMI COST DEPLETION	Result	-\$235	-\$4	-\$59	-\$18	-\$97	-\$15	-\$42	-\$1		
1901000	DTL 100.105 FAS 109 Deferred Tax Liabili	WVA	\$112,830	\$2,318	\$28,647	\$8,140	\$41,766	\$5,497	\$14,227	\$288	\$11,947	
1901000	DTL 100.105 FAS 109 Deferred Tax Liabili	Result	\$112,830	\$2,318	\$28,647	\$8,140	\$41,766	\$5,497	\$14,227	\$288	\$11,947	
1901090	Result		\$627			\$627						
1901090	Result		\$627			\$627						
2811000	ACCUM DIT - PPL EMERGENCY FACILITIES	DGP										
2811000	ACCUM DIT - PPL EMERGENCY FACILITIES	Result										
2811000	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	DGP										
2811000	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	Result										
2811000	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	SG	-\$5,821	-\$98	-\$1,525	-\$467	-\$2,436	-\$335	-\$937	-\$22		
2811000	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	Result	-\$5,821	-\$98	-\$1,525	-\$467	-\$2,436	-\$335	-\$937	-\$22		
2811000	DTL 105.128 Accel Depr Pollution Contr F	SE	\$3,609	-\$85	-\$1,000	-\$283	-\$1,511	-\$201	-\$520	-\$10		
2811000	DTL 105.128 Accel Depr Pollution Contr F	Result	\$3,609	-\$85	-\$1,000	-\$283	-\$1,511	-\$201	-\$520	-\$10		
2820000	DTL 105.143/165 Basis Diff - Intangibles	SO	-\$3,609	-\$85	-\$1,000	-\$283	-\$1,511	-\$201	-\$520	-\$10		
2820000	DTL 105.143/165 Basis Diff - Intangibles	Result	-\$3,609	-\$85	-\$1,000	-\$283	-\$1,511	-\$201	-\$520	-\$10		
2820000	DTL PP&E Powertax	DITBAL	-\$2,691,289	-\$61,449	-\$752,178	-\$161,352	-\$1,154,615	-\$149,226	-\$364,998	-\$7,418		
2820000	DTL PP&E Powertax	Result	-\$2,691,289	-\$61,449	-\$752,178	-\$161,352	-\$1,154,615	-\$149,226	-\$364,998	-\$7,418		
2821000	Result		-\$40,053									
2821000	Result		-\$40,053									



**Deferred Income Tax Balance (Actuals)**

Beg / End Average as of December 2010  
Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-All	FERC	Other	Nutil
2821000	DTL PMI PP&E	SE										
287607	DTL PMI PP&E	Result										
2821000	DTL Safe Harbor Lease Cholla	SG	\$-5,452	-\$92	-\$1,429	-\$437	-\$2,281	-\$314	-\$878	-\$21		
2821000	DTL Safe Harbor Lease Cholla	Result	\$-5,452	-\$92	-\$1,429	-\$437	-\$2,281	-\$314	-\$878	-\$21		
2821000	DTL 320,210 R & E SEC. 174 DEDUCTION	SO										
287678	DTL 320,210 R & E SEC. 174 DEDUCTION	Result										
2821000	DTL 610.005N Sec 17	SO										
287692	DTL 610.005N Sec 17	Result										
2821000	DTL 610.110N, 99-00 RAR	SO										
287703	DTL 610.110N, 99-00 RAR	Result										
2821000	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	\$760	\$12	\$191	\$59	\$313	\$48	\$134	\$3		
287740	DTL 110.200 TAX PERCENTAGE DEPLETION	Result	\$760	\$12	\$191	\$59	\$313	\$48	\$134	\$3		
2821000	DTL 110.100 BOOK DEPLETION	SE	\$-6,947	-\$114	-\$1,742	-\$536	-\$2,864	-\$440	-\$1,225	-\$25		
287753	DTL 110.100 BOOK DEPLETION	Result	\$-6,947	-\$114	-\$1,742	-\$536	-\$2,864	-\$440	-\$1,225	-\$25		
2821000	DTL 610.100N Amort	SO	\$297	\$7	\$82	\$23	\$124	\$17	\$43	\$1		
287766	DTL 610.100N Amort	Result	\$297	\$7	\$82	\$23	\$124	\$17	\$43	\$1		
2821000	DTL 110.205 SRC tax depletion	SE	\$612	\$10	\$153	\$47	\$252	\$39	\$108	\$2		
287771	DTL 110.205 SRC tax depletion	Result	\$612	\$10	\$153	\$47	\$252	\$39	\$108	\$2		
2821000	DTL 105.144 Sec 1031 Exchange - CWIP	SO										
287785	DTL 105.144 Sec 1031 Exchange - CWIP	Result										
2821000	DTL 110.105 SRC BOOK DEPLETION	SE										
287788	DTL 110.105 SRC BOOK DEPLETION	Result										
2821000	DTL - Fixed Assets - State Modifications	SO	\$24,763	\$580	\$6,861	\$1,941	\$10,366	\$1,379	\$3,570	\$67		
287962	DTL - Fixed Assets - State Modifications	Result	\$24,763	\$580	\$6,861	\$1,941	\$10,366	\$1,379	\$3,570	\$67		
2821000	DTL - Fixed Assets - State Modif (Fed De	SO	\$-8,667	-\$203	-\$2,401	-\$679	-\$3,628	-\$483	-\$1,249	-\$23		
287963	DTL - Fixed Assets - State Modif (Fed De	Result	\$-8,667	-\$203	-\$2,401	-\$679	-\$3,628	-\$483	-\$1,249	-\$23		
2821000	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU										
287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	Result										
2831000	DTL 415.872 Deferred Excess Net Power Co	OTHER	-\$1,892								-\$1,892	
287572	DTL 415.872 Deferred Excess Net Power Co	Result	-\$1,892								-\$1,892	
2831000	DTL 415.873 Deferred Excess NPC-WA Hydro	WYA										
287573	DTL 415.873 Deferred Excess NPC-WA Hydro	Result										
2831000	DTL 415.891 WY-2006 Transition Severance	WYU										
287574	DTL 415.891 WY-2006 Transition Severance	Result										
2831000	DTL 425.125 Deferred Coal Cost-Arch	SE	-\$337	-\$6	-\$85	-\$26	-\$139	-\$21	-\$59	-\$1		
287575	DTL 425.125 Deferred Coal Cost-Arch	Result	-\$337	-\$6	-\$85	-\$26	-\$139	-\$21	-\$59	-\$1		
2831000	DTL 415.822 RgAst UT	OTHER	\$2,232									
287576	DTL 415.822 RgAst UT	Result	\$2,232									
2831000	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	\$3,213									
287577	DTL 415.820 Contra Pensn Reg Asset MMT &	Result	\$3,213									
2831000	DTL 415.821 Contra Pensn Reg Asset MMT &	WYU	\$891									
287578	DTL 415.821 Contra Pensn Reg Asset MMT &	Result	\$891									
2831000	DTL 415.822 Reg Asset - Pension MMT UT	UT	-\$806									
287579	DTL 415.822 Reg Asset - Pension MMT UT	Result	-\$806									
2831000	DTL 415.823 Contra Pensn Reg Asset CTG. U	UT	\$3,220									
287580	DTL 415.823 Contra Pensn Reg Asset CTG. U	Result	\$3,220									
2831000	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	\$282									
287581	DTL 415.824 Contra Pensn Reg Asset MMT &	Result	\$282									
2831000	DTL 415.825 Contra Pensn Reg Asset CTG. W	WA	\$937									
287582	DTL 415.825 Contra Pensn Reg Asset CTG. W	Result	\$937									
2831000			\$937									
			\$937									
			\$-40,053									
			-\$387									
			-\$1,892									
			-\$1,892									
			-\$1,335									
			-\$1,335									
			-\$202									
			-\$202									
			-\$337									
			-\$337									
			\$2,232									
			-\$2,232									
			\$3,213									
			\$3,213									
			\$891									
			\$891									
			-\$806									
			-\$806									
			\$3,220									
			\$3,220									
			\$282									
			\$282									
			\$937									
			\$937									



**Deferred Income Tax Balance (Actuals)**

Reg / End Average as of December 2010

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-All	FERC	Other	Nutil
2831000	287584	OR	-\$633		-\$633							
2831000	287584	Result	-\$633		-\$633							
2831000	287585	WYP	\$-176						\$-176			
2831000	287585	Result	-\$176						-\$176			
2831000	287586	UT	-\$793									
2831000	287586	Result	-\$793									
2831000	287588	CA	-\$56									
2831000	287588	Result	-\$56									
2831000	287590	OTHER	-\$300									
2831000	287590	Result	-\$300									
2831000	287591	WA	\$236									
2831000	287591	Result	\$236									
2831000	287592	SE										
2831000	287592	Result										
2831000	287593	OTHER	-\$3,345									
2831000	287593	Result	-\$3,345									
2831000	287594	SE										
2831000	287594	Result										
2831000	287596	OTHER	-\$2,955									
2831000	287596	Result	-\$2,955									
2831000	287597	WYP	-\$190									
2831000	287597	Result	-\$190									
2831000	287614	SO	-\$7,807									
2831000	287614	Result	-\$7,807									
2831000	287616	OTHER	-\$431									
2831000	287616	Result	-\$431									
2831000	287618	OR	-\$431									
2831000	287618	Result	-\$431									
2831000	287624	UT	-\$21									
2831000	287624	Result	-\$21									
2831000	287634	SG	-\$5,432									
2831000	287634	Result	-\$5,432									
2831000	287635	SGCT	-\$1,423									
2831000	287635	Result	-\$1,423									
2831000	287635	WA	-\$2,753									
2831000	287635	Result	-\$2,753									
2831000	287639	WA	-\$210									
2831000	287639	Result	-\$210									
2831000	287640	OR	\$26									
2831000	287640	Result	\$26									
2831000	287647	IDU	-\$20									
2831000	287647	Result	-\$20									
2831000	287653	SG	-\$56									
2831000	287653	Result	-\$56									
2831000	287655	SG	-\$56									
2831000	287655	Result	-\$56									
2831000	287656	SG	-\$395									
2831000	287656	Result	-\$395									
2831000	287657	SG	-\$7									
2831000	287657	Result	-\$7									
2831000	287661	SG	-\$1,700									
2831000	287661	Result	-\$1,700									
2831000	287662	OR	-\$237									
2831000	287662	Result	-\$237									



**Deferred Income Tax Balance (Actuals)**

Beg / End Average as of December 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-All	FERC	Other	Nutil
2831000	287662	Result	\$-237		\$-237							
2831000	287664	UT										
2831000	287664	Result	\$-692									
2831000	287665	IDU										
2831000	287665	Result	\$-67									
2831000	287669	SO										
2831000	287669	Result	\$-1,640									
2831000	287675	SNP										
2831000	287675	Result	\$-1,640									
2831000	287678	SO										
2831000	287678	Result	\$-4,787									
2831000	287681	SE										
2831000	287681	Result	\$									
2831000	287685	IDU										
2831000	287685	Result	\$-905									
2831000	287693	SE										
2831000	287693	Result	\$-905									
2831000	287694	SO										
2831000	287694	Result	\$									
2831000	287695	SE										
2831000	287695	Result	\$									
2831000	287697	OR										
2831000	287697	Result	\$13									
2831000	287708	GPS										
2831000	287708	Result	\$-6,568									
2831000	287721	SE										
2831000	287721	Result	\$-6,568									
2831000	287723	SE										
2831000	287723	Result	\$									
2831000	287727	SE										
2831000	287727	Result	\$									
2831000	287728	SG										
2831000	287728	Result	\$429									
2831000	287731	SO										
2831000	287731	Result	\$429									
2831000	287737	WA										
2831000	287737	Result	\$-18									
2831000	287747	CA										
2831000	287747	Result	\$-313									
2831000	287750	OTHER										
2831000	287750	Result	\$-10,471									
2831000	287751	SE										
2831000	287751	Result	\$-10,471									
2831000	287753	SE										
2831000	287753	Result	\$									
2831000	287760	WA										
2831000	287760	Result	\$-6,262									
2831000	287762	WA										
2831000	287762	Result	\$-60									
2831000	287763	WA										
2831000	287763	Result	\$									
2831000	287763	Result	\$									



**Deferred Income Tax Balance (Actuals)**

Beg / End Average as of December 2010

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Orepon	Wash	Utah	Idaho	WY-All	FERC	Other	Nutil
2831000	287770	SE	-\$1,206	-\$20	-\$302	-\$93	-\$497	-\$76	-\$213	-\$4		
2831000	287770	Result	\$1,206	-\$20	-\$302	-\$93	-\$497	-\$76	-\$213	-\$4		
2831000	287772	OTHER	-\$1,403									
2831000	287772	Result	\$1,403									
2831000	287779	SG	-\$755	-\$13	-\$198	-\$61	-\$316	-\$43	-\$122	-\$3		
2831000	287779	Result	\$755	-\$13	-\$198	-\$61	-\$316	-\$43	-\$122	-\$3		
2831000	287781	OTHER	\$132									
2831000	287781	Result	-\$132									
2831000	287783	UT	\$6				\$6					
2831000	287783	Result	-\$6				-\$6					
2831000	287784	OTHER	-\$2,062									
2831000	287784	Result	\$2,062									
2831000	287786	IDU	-\$116					-\$116				
2831000	287786	Result	\$116					-\$116				
2831000	287787	OR	-\$1,106		-\$1,106							
2831000	287787	Result	\$1,106		-\$1,106							
2831000	287789	OR	-\$29		-\$29							
2831000	287789	Result	\$29		-\$29							
2831000	287791	IDU	\$					\$				
2831000	287791	Result	-\$					-\$				
2831000	287860	OTHER	-\$233									
2831000	287860	Result	\$233									
2831000	287861	OTHER	-\$47									
2831000	287861	Result	\$47									
2831000	287862	OTHER	-\$563									
2831000	287862	Result	\$563									
2831000	287864	IDU	-\$58					-\$58				
2831000	287864	Result	\$58					-\$58				
2831000	287865	OR	-\$94		-\$94							
2831000	287865	Result	\$94		-\$94							
2831000	287866	WA	-\$162		-\$162							
2831000	287866	Result	\$162		-\$162							
2831000	287867	WYU	-\$7						-\$7			
2831000	287867	Result	\$7						-\$7			
2831000	287868	WYP	-\$126						-\$126			
2831000	287868	Result	\$126						-\$126			
2831000	287869	OTHER	-\$10									
2831000	287869	Result	\$10									
2831000	287870	OTHER	-\$2,984									
2831000	287870	Result	\$2,984									
2831000	287871	OTHER	-\$43									
2831000	287871	Result	\$43									
2831000	287872	OTHER	-\$73									
2831000	287872	Result	\$73									
2831000	287873	OTHER	-\$156									
2831000	287873	Result	\$156									
2831000	287874	OTHER	-\$849									
2831000	287874	Result	\$849									
2831000	287875	OTHER	-\$1,118									
2831000	287875	Result	\$1,118									
2831000	287876	OTHER	-\$214									
2831000	287876	Result	\$214									





### Investment Tax Credit Balance (Actuals)

Beg / End Average as of December 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	Nutil
2551000	285602	ITC84	-\$1,454	-\$48	-\$1,032	-\$206			-\$159	-\$9
2551000	285602	Result	-\$1,454	-\$48	-\$1,032	-\$206			-\$159	-\$9
2551000	285603	ITC85	-\$1,223	-\$66	-\$828	-\$163			-\$142	-\$23
2551000	285603	Result	-\$1,223	-\$66	-\$828	-\$163			-\$142	-\$23
2551000	285604	ITC85	-\$1,482	-\$80	-\$1,003	-\$198			-\$172	-\$28
2551000	285604	Result	-\$1,482	-\$80	-\$1,003	-\$198			-\$172	-\$28
2551000	285605	ITC86	-\$1,356	-\$65	-\$876	-\$178			-\$210	-\$27
2551000	285605	Result	-\$1,356	-\$65	-\$876	-\$178			-\$210	-\$27
2551000	285606	ITC88	-\$207	-\$9	-\$127	-\$31			-\$35	-\$6
2551000	285606	Result	-\$207	-\$9	-\$127	-\$31			-\$35	-\$6
2551000	285607	ITC89	-\$457	-\$22	-\$258	-\$70			-\$95	-\$13
2551000	285607	Result	-\$457	-\$22	-\$258	-\$70			-\$95	-\$13
2551000	285608	ITC90	-\$302	-\$5	-\$48	-\$12	-\$142	-\$42	-\$52	-\$1
2551000	285608	Result	-\$302	-\$5	-\$48	-\$12	-\$142	-\$42	-\$52	-\$1
2551000	285609	SG								
2551000	285609	Result								
2551000	Result		-\$6,482	-\$295	-\$4,172	-\$858	-\$142	-\$42	-\$865	-\$108
Overall Result			-\$6,482	-\$295	-\$4,172	-\$858	-\$142	-\$42	-\$865	-\$108





**Customer Advances (Actuals)**

Beg / End Average as of December 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Ac	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	WY-ALL	FERC
2520000	210550	CA	-\$14	-\$14						
2520000	210550	IDU	-\$313					-\$313		
2520000	210550	OR	-\$777		-\$777					
2520000	210550	SG	\$5,164	\$87	\$1,353	\$414	\$2,161	\$297	\$831	\$20
2520000	210550	UT	-\$3,439				-\$3,439			
2520000	210550	WA	-\$38			-\$38				
2520000	210550	WYP	-\$3,931						-\$3,931	
2520000	210550	WYU	-\$3,492						-\$3,492	
2520000	210550	<b>Result</b>	<b>-\$6,840</b>	<b>\$74</b>	<b>\$577</b>	<b>\$376</b>	<b>-\$1,278</b>	<b>-\$15</b>	<b>-\$6,592</b>	<b>\$20</b>
2520000	210553	SG	-\$1,107	-\$19	-\$290	-\$89	-\$463	-\$64	-\$178	-\$4
2520000	210553	<b>Result</b>	<b>-\$1,107</b>	<b>-\$19</b>	<b>-\$290</b>	<b>-\$89</b>	<b>-\$463</b>	<b>-\$64</b>	<b>-\$178</b>	<b>-\$4</b>
2520000	285460	SG	-\$11,773	-\$199	-\$3,085	-\$944	-\$4,926	-\$678	-\$1,895	-\$45
2520000	285460	<b>Result</b>	<b>-\$11,773</b>	<b>-\$199</b>	<b>-\$3,085</b>	<b>-\$944</b>	<b>-\$4,926</b>	<b>-\$678</b>	<b>-\$1,895</b>	<b>-\$45</b>
2520000	<b>Result</b>		<b>-\$19,720</b>	<b>-\$144</b>	<b>-\$2,798</b>	<b>-\$657</b>	<b>-\$6,668</b>	<b>-\$757</b>	<b>-\$8,666</b>	<b>-\$30</b>
<b>Overall Result</b>			<b>-\$19,720</b>	<b>-\$144</b>	<b>-\$2,798</b>	<b>-\$657</b>	<b>-\$6,668</b>	<b>-\$757</b>	<b>-\$8,666</b>	<b>-\$30</b>

