

Rocky Mountain Power  
Exhibit RMP\_\_ (SRM-3)  
Docket No. 10-035-124  
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

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Exhibit Accompanying Direct Testimony of Steven R. McDougal  
Test Period Results of Operations

January 2011



**Rocky Mountain Power**  
**UTAH**  
**Normalized Results of Operations - REVISED PROTOCOL**  
**Twelve Months Ending June 30, 2012**

(1) Rolled-In Revenue Requirement	1,919,640,912	Page 1.4
(2) Revised Protocol Revenue Requirement	1,931,033,452	Page 1.1
(3) Normalized General Business Revenue	1,702,237,831	Page 1.1
<b>(4) Revised Protocol Price Change</b>	<b><u>228,795,622</u></b>	

**Rate Mitigation Cap Calculation**

(5) Rate Mitigation Cap	101.00%	
(6) Capped Revised Protocol Revenue Requirement	<u>1,938,837,321</u>	= (1) * (5)
<b>(7) Capped Revised Protocol Price Change</b>	<b><u>236,599,491</u></b>	= (6) - (3)

**Rate Mitigation Premium Calculation**

(8) Rate Mitigation Premium April 1, 2009 through March 31, 2012	100.25%	
(9) Rate Mitigation Premium - June 30, 2012	100.19%	*See Note Below
(10) Revised Protocol + Premium Revenue Requirement	<u>1,934,654,140</u>	= (2) * (9)
<b>(11) Revised Protocol + Premium Price Change</b>	<b><u>232,416,309</u></b>	= (10) - (3)

**Required Price Change - Lesser of (7) or (11)**

**232,416,309**

\*Weighted based on 9 months at 100.25%, 3 months at 100.00%

## Rocky Mountain Power

## UTAH

## Normalized Results of Operations - REVISED PROTOCOL

Twelve Months Ending June 30, 2012

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	1,702,237,831	228,795,622	1,931,033,452
3 Interdepartmental	-		
4 Special Sales	203,585,741		
5 Other Operating Revenues	87,814,955		
6 Total Operating Revenues	<u>1,993,638,526</u>		
7			
8 Operating Expenses:			
9 Steam Production	463,538,272		
10 Nuclear Production	-		
11 Hydro Production	19,385,978		
12 Other Power Supply	539,392,743		
13 Transmission	84,660,419		
14 Distribution	99,748,303		
15 Customer Accounting	38,779,831	719,916	39,499,747
16 Customer Service & Info	5,765,848		
17 Sales	-		
18 Administrative & General	67,103,795		
19			
20 Total O&M Expenses	<u>1,318,375,189</u>		
21			
22 Depreciation	232,926,887		
23 Amortization	20,471,587		
24 Taxes Other Than Income	54,802,823	-	54,802,823
25 Income Taxes - Federal	(96,136,842)	76,202,374	(19,934,468)
26 Income Taxes - State	(6,336,298)	10,354,637	4,018,339
27 Income Taxes - Def Net	162,203,440		
28 Investment Tax Credit Adj.	(1,558,186)		
29 Misc Revenue & Expense	(2,527,313)		
30			
31 Total Operating Expenses:	<u>1,682,221,287</u>	<u>87,276,927</u>	<u>1,769,498,214</u>
32			
33 Operating Rev For Return:	<u>311,417,239</u>	<u>141,518,694</u>	<u>452,935,933</u>
34			
35 Rate Base:			
36 Electric Plant In Service	9,891,590,119		
37 Plant Held for Future Use	6,925,775		
38 Misc Deferred Debits	34,880,183		
39 Elec Plant Acq Adj	21,994,998		
40 Nuclear Fuel	-		
41 Prepayments	17,259,331		
42 Fuel Stock	94,888,333		
43 Material & Supplies	76,796,156		
44 Working Capital	26,901,720		
45 Weatherization Loans	5,006,196		
46 Misc Rate Base	-		
47			
48 Total Electric Plant:	<u>10,176,242,811</u>	<u>-</u>	<u>10,176,242,811</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(2,948,766,019)		
52 Accum Prov For Amort	(200,590,553)		
53 Accum Def Income Tax	(1,488,646,717)		
54 Unamortized ITC	(121,260)		
55 Customer Adv For Const	(6,402,542)		
56 Customer Service Deposits	(12,766,401)		
57 Misc Rate Base Deductions	(24,134,544)		
58			
59 Total Rate Base Deductions	<u>(4,681,428,037)</u>	<u>-</u>	<u>(4,681,428,037)</u>
60			
61 Total Rate Base:	<u>5,494,814,774</u>	<u>-</u>	<u>5,494,814,774</u>
62			
63 Return on Rate Base	5.667%		8.243%
64			
65 Return on Equity	5.538%		10.500%
66			
67 TAX CALCULATION:			
68 Operating Revenue	369,589,353	228,075,705	597,665,058
69 Other Deductions			
70 Interest (AFUDC)	(17,934,732)	-	(17,934,732)
71 Interest	152,600,897	-	152,600,897
72 Schedule "M" Additions	334,617,504	-	334,617,504
73 Schedule "M" Deductions	764,490,142	-	764,490,142
74 Income Before Tax	<u>(194,949,450)</u>	<u>228,075,705</u>	<u>33,126,255</u>
75			
76 State Income Taxes	<u>(6,336,298)</u>	<u>10,354,637</u>	<u>4,018,339</u>
77 Taxable Income	<u>(188,613,152)</u>	<u>217,721,068</u>	<u>29,107,917</u>
78			
79 Federal Income Taxes + Other	<u>(96,136,842)</u>	<u>76,202,374</u>	<u>(19,934,468)</u>



Rocky Mountain Power  
UTAH

Normalized Results of Operations - REVISED PROTOCOL  
Twelve Months Ending June 30, 2012

Net Rate Base	\$ 5,494,814,774	Ref. Page 1.1
Return on Rate Base Requested	<u>8.243%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	452,935,933	
Less Current Operating Revenues	<u>(311,417,239)</u>	
Increase to Current Revenues	141,518,694	
Net to Gross Bump-up	<u>161.67%</u>	
Price Change Required for Requested Return	<u>\$ 228,795,622</u>	
Requested Price Change	\$ 228,795,622	
Uncollectible Percent	<u>0.315%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 719,916</u>	
Requested Price Change	\$ 228,795,622	
Franchise Tax	0.000%	Ref. Page 1.3
Revenue Tax	0.000%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Gross Receipts	0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ -</u>	
Requested Price Change	\$ 228,795,622	
Uncollectible Expense	(719,916)	
Taxes Other Than Income	-	
Income Before Taxes	<u>\$ 228,075,705</u>	
State Effective Tax Rate	4.54%	Ref. Page 2.1
State Income Taxes	<u>\$ 10,354,637</u>	
Taxable Income	\$ 217,721,068	
Federal Income Tax Rate	35.00%	Ref. Page 2.1
Federal Income Taxes	<u>\$ 76,202,374</u>	
Operating Income	100.000%	
Net Operating Income	<u>61.854%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>161.67%</u>	

Rocky Mountain Power  
 UTAH  
 Normalized Results of Operations - REVISED PROTOCOL  
 Twelve Months Ending June 30, 2012

Operating Revenue	100.000%
Operating Deductions	
Uncollectible Accounts	0.315% See Note (1) Below
Taxes Other - Franchise Tax	0.000%
Taxes Other - Revenue Tax	0.000%
Taxes Other - Resource Supplier	0.000%
Taxes Other - Gross Receipts	<u>0.000%</u>
Sub-Total	99.685%
State Income Tax @ 4.54%	<u>4.526%</u>
Sub-Total	95.160%
Federal Income Tax @ 35.00%	<u>33.306%</u>
Net Operating Income	<u><u>61.854%</u></u>

(1) Uncollectible Accounts =	<u>4,709,966</u>	Pg 2.12, UTAH Situs from Account 904 - Actual
	1,496,868,201	Pg. 2.2, General Business Revenues - Actual

**Rocky Mountain Power**  
**UTAH**  
**Normalized Results of Operations - ROLLED-IN**  
**Twelve Months Ending June 30, 2012**

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	1,702,237,831	217,403,082	1,919,640,912
3 Interdepartmental	-		
4 Special Sales	203,585,741		
5 Other Operating Revenues	87,816,046		
6 Total Operating Revenues	<u>1,993,639,617</u>		
7			
8 Operating Expenses:			
9 Steam Production	464,254,438		
10 Nuclear Production	-		
11 Hydro Production	19,385,978		
12 Other Power Supply	526,132,649		
13 Transmission	84,660,419		
14 Distribution	99,748,303		
15 Customer Accounting	38,779,831	684,069	39,463,900
16 Customer Service & Info	5,765,848		
17 Sales	-		
18 Administrative & General	67,144,319		
19			
20 Total O&M Expenses	<u>1,305,871,785</u>		
21			
22 Depreciation	233,031,726		
23 Amortization	20,477,315		
24 Taxes Other Than Income	54,840,527	-	54,840,527
25 Income Taxes - Federal	(92,157,740)	72,407,989	(19,749,751)
26 Income Taxes - State	(5,368,321)	9,839,043	4,470,722
27 Income Taxes - Def Net	162,156,159		
28 Investment Tax Credit Adj.	(1,558,186)		
29 Misc Revenue & Expense	(2,527,310)		
30			
31 Total Operating Expenses:	<u>1,674,765,954</u>	<u>82,931,102</u>	<u>1,757,697,055</u>
32			
33 Operating Rev For Return:	<u>318,873,663</u>	<u>134,471,980</u>	<u>453,345,644</u>
34			
35 Rate Base:			
36 Electric Plant In Service	9,898,434,796		
37 Plant Held for Future Use	6,925,775		
38 Misc Deferred Debits	34,882,514		
39 Elec Plant Acq Adj	21,994,998		
40 Nuclear Fuel	-		
41 Prepayments	17,266,821		
42 Fuel Stock	94,944,355		
43 Material & Supplies	76,889,721		
44 Working Capital	27,110,290		
45 Weatherization Loans	5,006,195		
46 Misc Rate Base	-		
47			
48 Total Electric Plant:	<u>10,183,455,465</u>	<u>-</u>	<u>10,183,455,465</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(2,950,926,240)		
52 Accum Prov For Amort	(200,677,722)		
53 Accum Def Income Tax	(1,488,632,284)		
54 Unamortized ITC	(121,260)		
55 Customer Adv For Const	(6,402,542)		
56 Customer Service Deposits	(12,766,401)		
57 Misc Rate Base Deductions	(24,143,821)		
58			
59 Total Rate Base Deductions	<u>(4,683,670,270)</u>	<u>-</u>	<u>(4,683,670,270)</u>
60			
61 Total Rate Base:	<u>5,499,785,195</u>	<u>-</u>	<u>5,499,785,195</u>
62			
63 Return on Rate Base	5.798%		8.243%
64			
65 Return on Equity	5.789%		10.500%
66			
67 TAX CALCULATION:			
68 Operating Revenue	381,945,576	216,719,013	598,664,588
69 Other Deductions			
70 Interest (AFUDC)	(17,946,961)	-	(17,946,961)
71 Interest	152,738,934	-	152,738,934
72 Schedule "M" Additions	334,757,668	-	334,757,668
73 Schedule "M" Deductions	764,523,880	-	764,523,880
74 Income Before Tax	<u>(182,612,610)</u>	<u>216,719,013</u>	<u>34,106,402</u>
75			
76 State Income Taxes	(5,368,321)	9,839,043	4,470,722
77 Taxable Income	<u>(177,244,289)</u>	<u>206,879,970</u>	<u>29,635,681</u>
78			
79 Federal Income Taxes + Other	<u>(92,157,740)</u>	<u>72,407,989</u>	<u>(19,749,751)</u>

Rocky Mountain Power  
Normalized Results of Operations  
Adjustment Summary  
Twelve Months Ending June 30, 2012

	TOTAL COMPANY ACTUAL RESULTS		UTAH ALLOCATED ACTUAL RESULTS		Tab 3	Tab 4	Tab 5	Tab 6
	JUNE 2010		JUNE 2010		Revenue Adjustments	O&M Adjustments	Net Power Cost Adjustments	Depreciation & Amortization Adjustments
1 Operating Revenues:								
2 General Business Revenues	3,531,064,561	1,496,868,201			205,369,630	-	-	-
3 Interdepartmental	-	-			-	-	-	-
4 Special Sales	582,689,882	248,414,941			-	-	(44,829,200)	-
5 Other Operating Revenues	296,074,722	147,311,300			(7,823,638)	(52,334,389)	661,682	-
6 Total Operating Revenues	4,409,828,965	1,892,594,442			197,545,991	(52,334,389)	(44,167,519)	-
7								
8 Operating Expenses:								
9 Steam Production	922,394,908	394,686,793			-	9,029,985	59,821,494	-
10 Nuclear Production	-	-			-	-	-	-
11 Hydro Production	38,391,334	16,617,348			-	1,017,379	-	-
12 Other Power Supply	956,284,200	455,300,782			19,828	1,969,624	95,364,759	(634,933)
13 Transmission	181,821,260	78,667,182			(186,282)	1,300,780	4,878,759	-
14 Distribution	213,670,478	91,050,002			-	8,698,300	-	-
15 Customer Accounting	90,779,128	36,451,656			-	2,328,175	-	-
16 Customer Service & Info	105,668,821	69,260,359			-	(63,293,252)	-	-
17 Sales	-	-			-	-	-	-
18 Administrative & General	153,460,561	60,977,063			-	5,010,588	-	-
19								
20 Total O&M Expenses	2,662,470,691	1,203,011,145			(166,454)	(33,938,421)	160,065,012	(634,933)
21								
22 Depreciation	479,131,582	199,166,431			-	-	-	31,794,175
23 Amortization	43,823,879	18,505,087			-	-	-	697,084
24 Taxes Other Than Income	129,162,101	44,500,358			-	-	-	-
25 Income Taxes - Federal	(89,963,059)	(61,040,684)			62,966,409	(6,579,026)	(66,949,064)	(7,799,098)
26 Income Taxes - State	(11,226,613)	(7,065,345)			15,847,430	(1,789,217)	(12,897,046)	(1,559,829)
27 Income Taxes - Def Net	426,417,883	183,411,324			520,916	845,640	(31,540)	-
28 Investment Tax Credit Adj.	(1,874,204)	(1,558,186)			-	-	-	-
29 Misc Revenue & Expense	(7,099,221)	(3,873,566)			589,812	-	-	-
30								
31 Total Operating Expenses:	3,630,843,038	1,575,056,564			79,758,113	(41,461,025)	80,187,362	22,497,399
32								
33 Operating Rev For Return:	778,985,927	317,537,877			117,787,879	(10,873,364)	(124,354,880)	(22,497,399)
34								
35 Rate Base:								
36 Electric Plant In Service	19,629,839,670	8,410,534,415			-	-	-	-
37 Plant Held for Future Use	13,576,776	6,925,775			-	-	-	-
38 Misc Deferred Debits	151,046,883	29,877,485			-	-	(904,176)	-
39 Elec Plant Acq Adj	61,849,405	26,770,965			-	-	-	-
40 Nuclear Fuel	-	-			-	-	-	-
41 Prepayments	37,521,643	17,259,331			-	-	-	-
42 Fuel Stock	164,099,546	69,809,100			-	-	-	-
43 Material & Supplies	181,520,497	76,796,156			-	-	-	-
44 Working Capital	55,722,146	25,581,185			1,207,196	(649,421)	1,162,652	(143,691)
45 Weatherization Loans	26,953,205	5,408,856			-	-	-	-
46 Misc Rate Base	1,809,172	941,704			-	-	-	-
47								
48 Total Electric Plant:	20,323,938,944	8,669,904,976			1,207,196	(649,421)	258,476	(143,691)
49								
50 Rate Base Deductions:								
51 Accum Prov For Deprec	(6,623,109,291)	(2,674,066,711)			-	-	-	(271,616,888)
52 Accum Prov For Amort	(429,694,648)	(180,264,297)			-	-	-	(16,782,484)
53 Accum Def Income Tax	(2,089,491,417)	(883,819,299)			769,701	(710,692)	203,476	-
54 Unamortized ITC	(7,294,222)	(148,272)			-	-	-	-
55 Customer Adv For Const	(20,616,968)	(7,487,349)			-	-	-	-
56 Customer Service Deposits	-	-			-	-	-	-
57 Misc Rate Base Deductions	(57,893,629)	(22,317,661)			(2,028,145)	-	642,167	-
58								
59 Total Rate Base Deductions	(9,228,099,274)	(3,768,103,589)			(1,258,443)	(710,692)	845,643	(288,399,372)
60								
61 Total Rate Base:	11,095,839,670	4,901,801,387			(51,247)	(1,360,113)	1,104,119	(288,543,063)
62								
63 Return on Rate Base	7.021%	6.478%			2.403%	-0.219%	-2.539%	-0.105%
64								
65 Return on Equity	8.145%	7.099%			4.630%	-0.423%	-4.892%	-0.202%
66								
67 TAX CALCULATION:								
68 Operating Revenue		431,284,967			197,122,633	(18,395,967)	(204,232,530)	(31,856,326)
69 Other Deductions								
70 Interest (AFUDC)		(34,801,862)			-	-	-	-
71 Interest		136,131,848			(1,423)	(37,773)	30,663	(8,013,360)
72 Schedule "M" Additions		363,745,119			-	561,824	-	-
73 Schedule "M" Deductions		875,167,419			1,372,601	2,790,064	(83,108)	-
74 Income Before Tax		(181,487,299)			195,751,456	(20,586,435)	(204,180,086)	(23,842,966)
75								
76 State Income Taxes		(7,065,345)			15,847,430	(1,789,217)	(12,897,046)	(1,559,829)
77 Taxable Income		(174,401,954)			179,904,026	(18,797,218)	(191,283,040)	(22,283,137)
78								
79 Federal Income Taxes + Other		(61,040,684)			62,966,409	(6,579,026)	(66,949,064)	(7,799,098)
APPROXIMATE PRICE CHANGE		139,872,080			(190,436,447)	17,397,892	201,193,739	(2,080,907)

**Rocky Mountain Power**  
**Normalized Results of Operations**  
**Adjustment Summary**  
**Twelve Months Ending June 30, 2012**

Tab 7

Tab 8

	Tax Adjustments	Rate Base Adjustments	Utah Normalized Results June 2012
1 Operating Revenues:			
2 General Business Revenues	-	-	1,702,237,831
3 Interdepartmental	-	-	-
4 Special Sales	-	-	203,585,741
5 Other Operating Revenues	-	-	87,814,955
6 Total Operating Revenues	-	-	1,993,638,526
7			
8 Operating Expenses:			
9 Steam Production	-	-	463,538,272
10 Nuclear Production	-	-	-
11 Hydro Production	-	1,751,252	19,385,978
12 Other Power Supply	(2,696,482)	(9,930,815)	539,392,743
13 Transmission	-	-	84,660,419
14 Distribution	-	-	99,748,303
15 Customer Accounting	-	-	38,779,831
16 Customer Service & Info	-	(201,259)	5,765,848
17 Sales	-	-	-
18 Administrative & General	1,571,000	(454,856)	67,103,795
19			
20 Total O&M Expenses	(1,125,482)	(8,835,678)	1,318,375,189
21			
22 Depreciation	-	1,966,281	232,926,887
23 Amortization	-	1,269,416	20,471,587
24 Taxes Other Than Income	10,302,465	-	54,802,823
25 Income Taxes - Federal	(4,972,441)	(11,762,938)	(96,136,842)
26 Income Taxes - State	4,041,282	(2,913,573)	(6,336,298)
27 Income Taxes - Def Net	(22,577,006)	34,107	162,203,440
28 Investment Tax Credit Adj.	-	-	(1,558,186)
29 Misc Revenue & Expense	-	756,442	(2,527,313)
30			
31 Total Operating Expenses:	(14,331,182)	(19,485,944)	1,682,221,287
32			
33 Operating Rev For Return:	14,331,182	19,485,944	311,417,239
34			
35 Rate Base:			
36 Electric Plant In Service	-	1,481,055,704	9,891,590,119
37 Plant Held for Future Use	-	-	6,925,775
38 Misc Deferred Debits	-	5,906,874	34,880,183
39 Elec Plant Acq Adj	-	(4,775,967)	21,994,998
40 Nuclear Fuel	-	-	-
41 Prepayments	-	-	17,259,331
42 Fuel Stock	-	25,079,233	94,888,333
43 Material & Supplies	-	-	76,796,156
44 Working Capital	168,001	(424,204)	26,901,720
45 Weatherization Loans	-	(402,662)	5,006,196
46 Misc Rate Base	-	(941,704)	-
47			
48 Total Electric Plant:	168,001	1,505,497,273	10,176,242,811
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	-	(3,082,421)	(2,948,766,019)
52 Accum Prov For Amort	-	(3,543,772)	(200,590,553)
53 Accum Def Income Tax	(604,574,042)	(515,861)	(1,488,646,717)
54 Unamortized ITC	27,012	-	(121,260)
55 Customer Adv For Const	-	1,084,807	(6,402,542)
56 Customer Service Deposits	-	(12,766,401)	(12,766,401)
57 Misc Rate Base Deductions	-	(430,906)	(24,134,544)
58			
59 Total Rate Base Deductions	(604,547,030)	(19,254,554)	(4,681,428,037)
60			
61 Total Rate Base:	(604,379,029)	1,486,242,720	5,494,814,774
62			
63 Return on Rate Base	1.265%	-1.615%	5.667%
64			
65 Return on Equity	2.437%	-3.112%	5.538%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(9,176,983)	4,843,539	369,589,353
69 Other Deductions			
70 Interest (AFUDC)	16,867,130	-	(17,934,732)
71 Interest	(16,784,694)	41,275,636	152,600,897
72 Schedule "M" Additions	(29,509,567)	(89,872)	334,617,504
73 Schedule "M" Deductions	(114,756,835)	-	764,490,142
74 Income Before Tax	75,897,847	(36,521,968)	(194,949,450)
75			
76 State Income Taxes	4,041,282	(2,913,573)	(6,336,298)
77 Taxable Income	71,856,566	(33,608,395)	(188,613,152)
78			
79 Federal Income Taxes + Other	(4,972,441)	(11,762,938)	(96,136,842)
APPROXIMATE PRICE CHANGE	(103,712,312)	166,561,577	228,795,622



**Rocky Mountain Power  
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDING JUNE 30, 2012
FILE:	UT JAM June 2012 GRC_Test
PREPARED BY:	Revenue Requirement Department
DATE:	1/11/2011
TIME:	10:34:04 AM
TYPE OF RATE BASE:	Average
ALLOCATION METHOD:	<b>REVISED PROTOCOL</b>
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.80%	5.81%	2.777%
PREFERRED	0.30%	5.43%	0.016%
COMMON	51.90%	10.50%	5.450%
	<u>100.00%</u>		<u>8.243%</u>

OTHER INFORMATION

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

REVISED PROTOCOL  
Average

## RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	JUNE 2010		JUNE 2012	
		UNADJUSTED RESULTS TOTAL	UTAH	NORMALIZED RESULTS TOTAL	UTAH
1 Operating Revenues					
2     General Business Revenues	2.3	3,531,064,561	1,496,868,201	4,061,204,832	1,702,237,831
3     Interdepartmental	2.3	0	0	0	0
4     Special Sales	2.3	582,689,682	248,414,941	479,101,053	203,585,741
5     Other Operating Revenues	2.4	296,074,722	147,311,300	181,737,394	87,814,955
6     Total Operating Revenues	2.4	4,409,828,965	1,892,594,442	4,722,043,279	1,993,638,526
7					
8 Operating Expenses:					
9     Steam Production	2.5	922,394,908	394,686,793	1,085,006,598	463,538,272
10     Nuclear Production	2.6	0	0	0	0
11     Hydro Production	2.7	38,391,334	16,617,348	44,787,747	19,385,978
12     Other Power Supply	2.9	956,284,200	455,300,762	1,196,756,217	539,392,743
13     Transmission	2.10	181,821,260	78,667,162	195,664,255	84,660,419
14     Distribution	2.12	213,670,478	91,050,002	229,534,911	99,748,303
15     Customer Accounting	2.12	90,779,128	36,451,656	96,477,743	38,779,831
16     Customer Service & Infor	2.13	105,668,821	69,260,359	14,168,360	5,765,848
17     Sales	2.13	0	0	0	0
18     Administrative & General	2.14	153,460,561	60,977,063	160,968,800	67,103,795
19					
20     Total O & M Expenses	2.14	2,662,470,691	1,203,011,145	3,023,364,632	1,318,375,189
21					
22     Depreciation	2.16	479,131,582	199,166,431	558,195,144	232,926,887
23     Amortization	2.17	43,823,879	18,505,087	48,419,071	20,471,587
24     Taxes Other Than Income	2.17	129,162,101	44,500,358	153,177,674	54,802,823
25     Income Taxes - Federal	2.20	(89,963,059)	(61,040,684)	(174,265,739)	(96,136,842)
26     Income Taxes - State	2.20	(11,226,613)	(7,065,345)	(10,316,897)	(6,336,298)
27     Income Taxes - Def Net	2.19	426,417,883	183,411,324	361,465,498	162,203,440
28     Investment Tax Credit Adj.	2.17	(1,874,204)	(1,558,186)	(1,874,204)	(1,558,186)
29     Misc Revenue & Expense	2.4	(7,099,221)	(3,873,566)	(4,957,811)	(2,527,313)
30					
31     Total Operating Expenses	2.20	3,630,843,038	1,575,056,564	3,953,207,368	1,682,221,287
32					
33 Operating Revenue for Return		778,985,927	317,537,877	768,835,910	311,417,239
34					
35 Rate Base:					
36     Electric Plant in Service	2.30	19,629,839,670	8,410,534,415	23,057,803,231	9,891,590,119
37     Plant Held for Future Use	2.31	13,576,776	6,925,775	13,576,776	6,925,775
38     Misc Deferred Debits	2.33	151,046,883	29,877,485	162,913,544	34,880,183
39     Elec Plant Acq Adj	2.31	61,849,405	26,770,965	50,815,409	21,994,998
40     Nuclear Fuel	2.31	0	0	0	0
41     Prepayments	2.32	37,521,643	17,259,331	37,521,643	17,259,331
42     Fuel Stock	2.32	164,099,546	69,809,100	222,943,891	94,888,333
43     Material & Supplies	2.32	181,520,497	76,796,156	181,520,497	76,796,156
44     Working Capital	2.33	55,722,146	25,581,185	59,276,926	26,901,720
45     Weatherization Loans	2.31	26,953,205	5,408,858	26,550,543	5,006,196
46     Miscellaneous Rate Base	2.34	1,809,172	941,704	(372,363)	0
47					
48     Total Electric Plant		20,323,938,944	8,669,904,976	23,812,550,097	10,176,242,811
49					
50 Rate Base Deductions:					
51     Accum Prov For Depr	2.38	(6,623,109,291)	(2,674,066,711)	(7,296,470,566)	(2,948,766,019)
52     Accum Prov For Amort	2.39	(429,694,648)	(180,264,297)	(478,429,653)	(200,590,553)
53     Accum Def Income Taxes	2.35	(2,089,491,417)	(883,819,299)	(3,475,531,519)	(1,488,646,717)
54     Unamortized ITC	2.35	(7,294,222)	(148,272)	(4,045,318)	(121,260)
55     Customer Adv for Const	2.34	(20,616,068)	(7,487,349)	(17,691,668)	(6,402,542)
56     Customer Service Deposits	2.34	0	0	(12,766,401)	(12,766,401)
57     Misc. Rate Base Deductions	2.34	(57,893,629)	(22,317,661)	(62,152,579)	(24,134,544)
58					
59     Total Rate Base Deductions		(9,228,099,274)	(3,768,103,589)	(11,347,087,704)	(4,681,428,037)
60					
61 Total Rate Base		11,095,839,670	4,901,801,387	12,465,462,393	5,494,814,774
62					
63 Return on Rate Base		7.021%	6.478%	6.168%	5.667%
64					
65 Return on Equity		8.145%	7.099%	6.501%	5.538%
66 Net Power Costs		1,055,456,515	449,236,576	1,521,262,900	649,001,595
67 100 Basis Points in Equity:					
68     Revenue Requirement Impact		92,809,566	41,000,418	104,265,580	45,960,594
69     Rate Base Decrease		(763,807,091)	(363,590,250)	(967,524,661)	(460,974,786)







REVISED PROTOCOL				JUNE 2010		JUNE 2012		
Average	FERC	BUS		UNADJUSTED RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
214	500	Operation Supervision & Engineering						
215		P	SG		19,764,496	8,554,887	21,128,425	9,145,251
216		P	SSGCH		1,561,671	655,934	1,653,033	694,308
217				B2	21,326,167	9,210,820	22,781,458	9,839,559
218								
219	501	Fuel Related-Non NPC						
220		P	SE		11,455,316	4,878,436	12,122,773	5,162,684
221		P	SE		-	-	-	-
222		P	SE		-	-	-	-
223		P	SSECT		-	-	-	-
224		P	SSECH		3,133,070	1,314,935	3,316,364	1,391,863
225				B2	14,588,385	6,193,372	15,439,137	6,554,547
226								
227	501NPC	Fuel Related-NPC						
228		P	S		(1,113,194)	-	-	-
229		P	SE		560,188,845	238,565,714	697,353,333	296,979,487
230		P	SE		-	-	-	-
231		P	SSECT		-	-	-	-
232		P	SSECH		51,573,119	21,645,007	55,063,563	23,109,931
233				B2	610,648,770	260,210,721	752,416,896	320,089,417
234								
235		Total Fuel Related			625,237,155	266,404,092	767,856,032	326,643,964
236								
237	502	Steam Expenses						
238		P	SG		31,542,822	13,653,030	33,622,564	14,553,228
239		P	SSGCH		5,660,747	2,377,629	5,991,918	2,516,728
240				B2	37,203,569	16,030,659	39,614,482	17,069,956
241								
242	503	Steam From Other Sources-Non-NPC						
243		P	SE		-	-	722	307
244				B2	-	-	722	307
245								
246	503NPC	Steam From Other Sources-NPC						
247		P	SE		3,803,677	1,619,859	3,669,356	1,562,656
248				B2	3,803,677	1,619,859	3,669,356	1,562,656
249								
250	505	Electric Expenses						
251		P	SG		2,861,127	1,238,413	3,050,789	1,320,507
252		P	SSGCH		1,178,258	494,893	1,247,190	523,845
253				B2	4,039,385	1,733,306	4,297,979	1,844,352
254								
255	506	Misc. Steam Expense						
256		P	SG		41,236,614	17,848,902	44,341,081	19,192,643
257		P	SE		-	-	-	-
258		P	SSGCH		1,846,904	775,737	1,954,935	821,113
259				B2	43,083,518	18,624,639	46,296,016	20,013,755
260								
261	507	Rents						
262		P	SG		427,030	184,836	452,012	195,649
263		P	SSGCH		629	264	666	280
264				B2	427,659	185,100	452,678	195,929
265								
266	510	Maint Supervision & Engineering						
267		P	SG		4,396,645	1,903,049	2,923,490	1,265,407
268		P	SSGCH		1,927,889	809,753	1,991,751	836,576
269				B2	6,324,534	2,712,801	4,915,240	2,101,982
270								
271								
272								
273	511	Maintenance of Structures						
274		P	SG		24,335,100	10,533,232	25,407,081	10,997,229
275		P	SSGCH		982,546	412,689	1,015,060	426,346
276				B2	25,317,647	10,945,921	26,422,141	11,423,575
277								
278	512	Maintenance of Boiler Plant						
279		P	SG		99,493,707	43,064,967	107,906,954	46,706,566
280		P	SSGCH		6,965,290	2,925,564	9,484,698	3,983,767
281				B2	106,458,997	45,990,531	117,391,652	50,690,333
282								
283	513	Maintenance of Electric Plant						
284		P	SG		35,424,433	15,333,151	37,008,283	16,018,706
285		P	SSGCH		1,014,883	426,272	1,048,501	440,392
286				B2	36,439,316	15,759,423	38,056,784	16,459,098
287								
288	514	Maintenance of Misc. Steam Plant						
289		P	SG		9,469,152	4,098,638	9,880,037	4,276,486
290		P	SSGCH		3,264,133	1,371,002	3,372,019	1,416,317
291				B2	12,733,284	5,469,640	13,252,057	5,692,803
292								
293		Total Steam Power Generation		B2	922,394,908	394,686,793	1,085,006,598	463,538,272



REVISED PROTOCOL				JUNE 2010		JUNE 2012		
Average	FERC	BUS		UNADJUSTED RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
357	537	Hydraulic Expenses						
358		P	DGP		-	-	-	-
359		P	SG		3,043,742	1,317,457	7,354,297	3,183,242
360		P	SG		280,989	121,624	297,234	128,655
361								
362				B2	<u>3,324,731</u>	<u>1,439,080</u>	<u>7,651,531</u>	<u>3,311,897</u>
363								
364	538	Electric Expenses						
365		P	DGP		-	-	-	-
366		P	SG		-	-	-	-
367		P	SG		-	-	-	-
368								
369				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
370								
371	539	Misc. Hydro Expenses						
372		P	DGP		-	-	-	-
373		P	SG		12,845,419	5,560,025	13,540,704	5,860,974
374		P	SG		6,826,677	2,954,866	7,264,558	3,144,399
375								
376								
377				B2	<u>19,672,096</u>	<u>8,514,892</u>	<u>20,805,262</u>	<u>9,005,373</u>
378								
379	540	Rents (Hydro Generation)						
380		P	DGP		-	-	-	-
381		P	SG		237,799	102,929	250,571	108,457
382		P	SG		1,133	490	1,178	510
383								
384				B2	<u>238,932</u>	<u>103,420</u>	<u>251,749</u>	<u>108,968</u>
385								
386	541	Maint Supervision & Engineering						
387		P	DGP		-	-	-	-
388		P	SG		862	373	901	390
389		P	SG		-	-	-	-
390								
391				B2	<u>862</u>	<u>373</u>	<u>901</u>	<u>390</u>
392								
393	542	Maintenance of Structures						
394		P	DGP		-	-	-	-
395		P	SG		1,175,708	508,895	1,222,403	529,106
396		P	SG		186,119	80,560	195,239	84,507
397								
398				B2	<u>1,361,826</u>	<u>589,454</u>	<u>1,417,641</u>	<u>613,613</u>
399								
400								
401								
402								
403	543	Maintenance of Dams & Waterways						
404		P	DGP		-	-	-	-
405		P	SG		1,471,774	637,044	1,526,182	660,594
406		P	SG		533,897	231,093	561,360	242,980
407								
408				B2	<u>2,005,671</u>	<u>868,137</u>	<u>2,087,542</u>	<u>903,574</u>
409								
410	544	Maintenance of Electric Plant						
411		P	DGP		-	-	-	-
412		P	SG		1,485,491	642,981	1,556,615	673,767
413		P	SG		372,678	161,310	394,007	170,543
414								
415				B2	<u>1,858,169</u>	<u>804,292</u>	<u>1,950,622</u>	<u>844,310</u>
416								
417	545	Maintenance of Misc. Hydro Plant						
418		P	DGP		-	-	-	-
419		P	SG		1,894,076	819,834	1,968,523	852,058
420		P	SG		682,847	295,564	712,328	308,325
421								
422				B2	<u>2,576,923</u>	<u>1,115,398</u>	<u>2,680,851</u>	<u>1,160,382</u>
423								
424		<b>Total Hydraulic Power Generation</b>		<b>B2</b>	<b><u>38,391,334</u></b>	<b><u>16,617,348</u></b>	<b><u>44,787,747</u></b>	<b><u>19,385,978</u></b>















REVISED PROTOCOL					JUNE 2010		JUNE 2012	
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
853	923	Outside Services						
854		PTD	S		-	-	-	-
855		CUST	CN		-	-	-	-
856		PTD	SO		11,046,737	4,738,951	12,783,372	5,483,951
857				B2	11,046,737	4,738,951	12,783,372	5,483,951
858								
859	924	Property Insurance						
860		PTD	S		-	-	1,196,450	1,196,450
861		P	SG		-	-	2,208,167	955,785
862		PTD	SO		23,885,693	10,246,747	10,622,531	4,556,970
863				B2	23,885,693	10,246,747	14,027,149	6,709,206
864								
865	925	Injuries & Damages						
866		PTD	SO		8,705,565	3,734,609	9,490,818	4,071,475
867				B2	8,705,565	3,734,609	9,490,818	4,071,475
868								
869	926	Employee Pensions & Benefits						
870		LABOR	S		-	-	-	-
871		CUST	CN		-	-	-	-
872		LABOR	SO		-	-	-	-
873				B2	-	-	-	-
874								
875	927	Franchise Requirements						
876		DMSC	S		-	-	-	-
877		DMSC	SO		-	-	-	-
878				B2	-	-	-	-
879								
880	928	Regulatory Commission Expense						
881		DMSC	S		13,867,507	5,689,051	14,590,901	5,978,624
882		CUST	CN		-	-	-	-
883		DMSC	SO		2,373,243	1,018,100	2,490,249	1,068,294
884		FERC	SG		2,283,263	988,290	2,392,671	1,035,646
885				B2	18,524,013	7,695,441	19,473,821	8,082,564
886								
887	929	Duplicate Charges						
888		LABOR	S		-	-	-	-
889		LABOR	SO		(4,061,192)	(1,742,215)	(4,294,990)	(1,842,512)
890				B2	(4,061,192)	(1,742,215)	(4,294,990)	(1,842,512)
891								
892	930	Misc General Expenses						
893		PTD	S		3,773,204	637,240	4,902,367	1,778,182
894		CUST	CN		6,970	3,198	7,241	3,322
895		P	SG		-	-	-	-
896		LABOR	SO		13,741,400	5,894,937	13,724,917	5,887,866
897				B2	17,521,574	6,535,375	18,634,526	7,669,370
898								
899	931	Rents						
900		PTD	S		975,396	944	1,016,291	984
901		PTD	SO		5,329,824	2,286,447	5,552,677	2,382,049
902				B2	6,305,220	2,287,391	6,568,968	2,383,032
903								
904	935	Maintenance of General Plant						
905		G	S		16,745	685	17,818	729
906		CUST	CN		-	-	-	-
907		G	SO		21,860,464	9,377,943	22,404,351	9,611,265
908				B2	21,877,209	9,378,628	22,422,169	9,611,994
909								
910		<b>Total Administrative &amp; General Expense</b>		<b>B2</b>	<b>153,460,561</b>	<b>60,977,063</b>	<b>160,968,800</b>	<b>67,103,795</b>
911								
912		Summary of A&G Expense by Factor						
913		S			13,912,399	1,103,159	19,847,488	6,546,092
914		SO			137,257,929	58,882,417	136,513,233	58,562,949
915		SG			2,283,263	988,290	4,600,838	1,991,432
916		CN			6,970	3,198	7,241	3,322
917		Total A&G Expense by Factor			153,460,561	60,977,063	160,968,800	67,103,795
918								
919		<b>Total O&amp;M Expense</b>		<b>B2</b>	<b>2,662,470,691</b>	<b>1,203,011,145</b>	<b>3,023,364,632</b>	<b>1,318,375,189</b>





REVISED PROTOCOL							
Average							
FERC		BUS		JUNE 2010		JUNE 2012	
ACCT	DESCRIP	FUNC	FACTOR	Ref	UNADJUSTED RESULTS	NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL
							UTAH
1063	406	Amortization of Plant Acquisition Adj					
1064		P	S		-	-	-
1065		P	SG		-	-	-
1066		P	SG		-	-	-
1067		P	SG		5,496,084	2,378,931	5,523,970
1068		P	SO		-	-	-
1069				B4	<u>5,496,084</u>	<u>2,378,931</u>	<u>5,523,970</u>
1070	407	Amort of Prop Losses, Unrec Plant, etc					
1071		DPW	S		(230,940)	-	(230,940)
1072		GP	SO		-	-	-
1073		P	SG-P		3,273,631	1,416,962	60
1074		P	SE		-	-	26
1075		P	SG		-	-	-
1076		P	TROJP		2,013,725	869,490	-
1077				B4	<u>5,056,417</u>	<u>2,286,452</u>	<u>(230,879)</u>
1078							26
1079	Total Amortization Expense			B4	<u>43,823,879</u>	<u>18,505,087</u>	<u>48,419,071</u>
1080							<u>20,471,587</u>
1081							
1082							
1083	Summary of Amortization Expense by Factor						
1084		S			1,299,451	13,056	1,331,146
1085		SE			13,401	5,707	292,868
1086		TROJP			2,013,725	869,490	-
1087		DGP			-	-	-
1088		DGU			-	-	-
1089		SO			14,281,155	6,126,487	19,293,115
1090		SG-P			3,273,631	1,416,962	60
1091		SSGCH			52,224	21,935	-
1092		CN			5,541,515	2,542,187	5,891,625
1093		SG			17,348,776	7,509,263	21,610,256
1094	Total Amortization Expense by Factor				<u>43,823,879</u>	<u>18,505,087</u>	<u>48,419,071</u>
1095	408	Taxes Other Than Income					
1096		DMSC	S		25,428,494	1,869	25,428,494
1097		GP	GPS		92,836,427	39,825,992	116,852,000
1098		GP	SO		10,162,579	4,359,655	10,162,579
1099		P	SE		734,601	312,842	734,601
1100		P	SG		-	-	-
1101		DMSC	OPRV-ID		-	-	-
1102		GP	EXCTAX		-	-	-
1103		GP	SG		-	-	-
1104							
1105							
1106							
1107	Total Taxes Other Than Income			B5	<u>129,162,101</u>	<u>44,500,358</u>	<u>153,177,674</u>
1108							<u>54,802,823</u>
1109							
1110	41140	Deferred Investment Tax Credit - Fed					
1111		PTD	DGU		(1,874,204)	(1,558,186)	(1,874,204)
1112							(1,558,186)
1113				B7	<u>(1,874,204)</u>	<u>(1,558,186)</u>	<u>(1,874,204)</u>
1114							
1115	41141	Deferred Investment Tax Credit - Idaho					
1116		PTD	DGU		-	-	-
1117							-
1118				B7	<u>-</u>	<u>-</u>	<u>-</u>
1119							
1120	Total Deferred ITC			B7	<u>(1,874,204)</u>	<u>(1,558,186)</u>	<u>(1,874,204)</u>
1121							<u>(1,558,186)</u>







REVISED PROTOCOL					JUNE 2010		JUNE 2012	
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1243	SCHMDF	Deductions - Flow Through						
1244		SCHMDF	S		-	-	-	-
1245		SCHMDF	DGP		-	-	-	-
1246		SCHMDF	DGU		-	-	-	-
1247				B6	-	-	-	-
1248	SCHMDP	Deductions - Permanent						
1249		SCHMDP	S		904	-	-	-
1250		P	SE		878,379	374,072	774,337	329,764
1251		PTD	SNP		406,260	179,227	381,062	168,110
1252		IBT	IBT		-	-	-	-
1253		P	SG		-	-	-	-
1254		SCHMDP-SO	SO		28,109,239	12,058,610	8,050,000	3,453,377
1255				B6	29,394,782	12,611,909	9,205,399	3,951,252
1256								
1257	SCHMDT	Deductions - Temporary						
1258		GP	S		47,526,645	1,100,031	(389,899)	2,975,646
1259		CUST	BADDEBT		1,168,170	463,581	-	-
1260		SCHMDT-SNP	SNP		113,389,361	50,023,059	67,086,383	29,595,952
1261		SCHMDT	CN		60,323	27,673	-	-
1262		SCHMDT	SSGCH		68,842	28,915	-	-
1263		CUST	DGP		-	-	-	-
1264		P	SE		48,869,434	20,811,859	3,901,895	1,661,687
1265		SCHMDT-SG	SG		202,279,102	87,554,712	147,193,555	63,711,422
1266		SCHMDT-GPS	GPS		90,698,967	38,909,041	37,236,190	15,973,991
1267		SCHMDT-SO	SO		48,159,487	20,659,987	-	-
1268		TAXDEPR	TAXDEPR		1,465,960,120	642,890,943	1,474,463,788	646,620,193
1269		DPW	SNPD		179,120	85,709	-	-
1270				B6	2,018,359,571	862,555,510	1,729,491,912	760,538,890
1271								
1272	TOTAL SCHEDULE - M DEDUCTIONS			B6	2,047,754,353	875,167,419	1,738,697,311	764,490,142
1273								
1274	TOTAL SCHEDULE - M ADJUSTMENTS			B6	(1,142,024,961)	(511,422,300)	(948,078,238)	(429,872,638)
1275								
1276								
1277								
1278	40911	State Income Taxes						
1279		IBT	IBT		(11,226,613)	(7,065,345)	(9,520,314)	(5,991,505)
1280		IBT	IBT		-	-	-	-
1281		PTC	SG		-	-	(796,583)	(344,794)
1282		IBT	IBT		-	-	-	-
1283	Total State Tax Expense				(11,226,613)	(7,065,345)	(10,316,897)	(6,336,298)
1284								
1285								
1286	Calculation of Taxable Income:							
1287	Operating Revenues				4,409,828,965	1,892,594,442	4,722,043,279	1,993,638,526
1288	Operating Deductions:							
1289	O & M Expenses				2,662,470,691	1,203,011,145	3,023,364,632	1,318,375,189
1290	Depreciation Expense				479,131,582	199,166,431	558,195,144	232,926,887
1291	Amortization Expense				43,823,879	18,505,087	48,419,071	20,471,587
1292	Taxes Other Than Income				129,162,101	44,500,358	153,177,674	54,802,823
1293	Interest & Dividends (AFUDC-Equity)				(78,886,837)	(34,801,862)	(40,653,407)	(17,934,732)
1294	Misc Revenue & Expense				(7,099,221)	(3,873,566)	(4,957,811)	(2,527,313)
1295	Total Operating Deductions				3,228,602,195	1,426,507,593	3,737,545,303	1,606,114,442
1296	Other Deductions:							
1297	Interest Deductions				307,465,735	136,131,848	345,804,722	152,600,897
1298	Interest on PCRBS				-	-	-	-
1299	Schedule M Adjustments				(1,142,024,961)	(511,422,300)	(948,078,238)	(429,872,638)
1300								
1301	Income Before State Taxes				(268,263,926)	(181,467,299)	(309,384,984)	(194,949,450)
1302								
1303	State Income Taxes				(11,226,613)	(7,065,345)	(10,316,897)	(6,336,298)
1304								
1305	Total Taxable Income				(257,037,313)	(174,401,954)	(299,068,087)	(188,613,152)
1306								
1307	Tax Rate				35.0%	35.0%	35.0%	35.0%
1308								
1309	Federal Income Tax - Calculated				(89,963,059)	(61,040,684)	(104,673,831)	(66,014,603)
1310								
1311	Adjustments to Calculated Tax:							
1312	40910	PMI	P	SE	-	-	-	-
1313	40910	PTC	P	SG	-	-	(69,591,908)	(30,122,239)
1314	40910	P	P	SO	-	-	-	-
1315	40910	IRS Settle	LABOR	S	-	-	-	-
1316	Federal Income Tax Expense				(89,963,059)	(61,040,684)	(174,265,739)	(96,136,842)
1317								
1318	Total Operating Expenses				3,630,843,038	1,575,056,564	3,953,207,368	1,682,221,287

REVISED PROTOCOL				JUNE 2010				JUNE 2012	
Average	FERC	BUS		UNADJUSTED RESULTS		NORMALIZED RESULTS			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1319	310	Land and Land Rights							
1320		P	SG		2,329,517	1,008,311	2,329,517	1,008,311	
1321		P	SG		34,798,446	15,062,198	34,798,446	15,062,198	
1322		P	SG		56,303,435	24,370,441	56,303,435	24,370,441	
1323		P	S		-	-	-	-	
1324		P	SSGCH		2,448,228	1,028,306	2,448,228	1,028,306	
1325				B8	95,879,626	41,469,256	95,879,626	41,469,256	
1326									
1327	311	Structures and Improvements							
1328		P	SG		234,068,412	101,314,432	234,068,412	101,314,432	
1329		P	SG		325,211,924	140,765,091	325,211,924	140,765,091	
1330		P	SG		216,697,841	93,795,735	216,697,841	93,795,735	
1331		P	SSGCH		57,609,744	24,197,268	57,609,744	24,197,268	
1332				B8	833,587,921	360,072,526	833,587,921	360,072,526	
1333									
1334	312	Boiler Plant Equipment							
1335		P	SG		696,706,884	301,563,383	652,568,930	282,458,662	
1336		P	SG		658,103,073	284,854,067	636,556,522	275,527,834	
1337		P	SG		1,604,182,333	694,356,067	2,682,799,605	1,161,225,968	
1338		P	SSGCH		324,717,241	136,387,868	322,855,767	135,806,011	
1339				B8	3,283,709,531	1,417,161,385	4,294,780,825	1,854,818,475	
1340									
1341	314	Turbogenerator Units							
1342		P	SG		140,468,165	60,800,397	140,468,165	60,800,397	
1343		P	SG		144,273,848	62,447,653	144,273,848	62,447,653	
1344		P	SG		498,445,471	215,747,693	498,445,471	215,747,693	
1345		P	SSGCH		63,746,417	26,774,796	63,746,417	26,774,796	
1346				B8	846,933,901	365,770,539	846,933,901	365,770,539	
1347									
1348	315	Accessory Electric Equipment							
1349		P	SG		87,830,691	38,016,734	87,830,691	38,016,734	
1350		P	SG		138,659,271	60,017,433	138,659,271	60,017,433	
1351		P	SG		81,733,696	35,377,704	81,733,696	35,377,704	
1352		P	SSGCH		66,380,795	27,881,289	66,380,795	27,881,289	
1353				B8	374,604,453	161,293,160	374,604,453	161,293,160	
1354									
1355									
1356									
1357	316	Misc Power Plant Equipment							
1358		P	SG		4,838,259	2,094,197	4,838,259	2,094,197	
1359		P	SG		5,207,416	2,253,984	5,207,416	2,253,984	
1360		P	SG		15,498,409	6,708,349	15,498,409	6,708,349	
1361		P	SSGCH		4,019,319	1,688,196	4,019,319	1,688,196	
1362				B8	29,563,404	12,744,726	29,563,404	12,744,726	
1363									
1364	317	Steam Plant ARO							
1365		P	S		-	-	-	-	
1366				B8	-	-	-	-	
1367									
1368	SP	Unclassified Steam Plant - Account 300							
1369		P	SG		4,288,164	1,856,094	4,288,164	1,856,094	
1370				B8	4,288,164	1,856,094	4,288,164	1,856,094	
1371									
1372									
1373		<b>Total Steam Production Plant</b>		B8	<b>5,468,567,001</b>	<b>2,360,367,686</b>	<b>6,479,638,295</b>	<b>2,798,024,776</b>	
1374									
1375									
1376		Summary of Steam Production Plant by Factor							
1377		S			-	-	-	-	
1378		DGP			-	-	-	-	
1379		DGU			-	-	-	-	
1380		SG			4,949,645,256	2,142,409,964	5,962,578,023	2,580,848,910	
1381		SSGCH			518,921,745	217,957,723	517,060,272	217,175,866	
1382		<b>Total Steam Production Plant by Factor</b>			<b>5,468,567,001</b>	<b>2,360,367,686</b>	<b>6,479,638,295</b>	<b>2,798,024,776</b>	
1383	320	Land and Land Rights							
1384		P	SG		-	-	-	-	
1385		P	SG		-	-	-	-	
1386				B8	-	-	-	-	
1387									
1388	321	Structures and Improvements							
1389		P	SG		-	-	-	-	
1390		P	SG	B8	-	-	-	-	
1391					-	-	-	-	



REVISED PROTOCOL					JUNE 2010		JUNE 2012	
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1465								
1466								
1467	335	Misc. Power Plant Equipment						
1468		P	SG		1,203,072	520,739	1,203,072	520,739
1469		P	SG		185,051	80,098	185,051	80,098
1470		P	SG		994,300	430,374	994,300	430,374
1471		P	SG		11,353	4,914	11,353	4,914
1472				B8	<u>2,393,777</u>	<u>1,036,125</u>	<u>2,393,777</u>	<u>1,036,125</u>
1473								
1474	336	Roads, Railroads & Bridges						
1475		P	SG		4,614,323	1,997,269	4,614,323	1,997,269
1476		P	SG		825,885	357,477	825,885	357,477
1477		P	SG		9,591,752	4,151,705	9,591,752	4,151,705
1478		P	SG		648,449	280,675	648,449	280,675
1479				B8	<u>15,680,409</u>	<u>6,787,125</u>	<u>15,680,409</u>	<u>6,787,125</u>
1480								
1481	337	Hydro Plant ARO						
1482		P	S		-	-	-	-
1483				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1484								
1485	HP	Unclassified Hydro Plant - Acct 300						
1486		P	S		-	-	-	-
1487		P	SG		-	-	-	-
1488		P	SG		-	-	-	-
1489		P	SG		-	-	-	-
1490				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1491								
1492		<b>Total Hydraulic Production Plant</b>		B8	<u><b>609,500,096</b></u>	<u><b>263,816,700</b></u>	<u><b>709,116,876</b></u>	<u><b>306,934,938</b></u>
1493								
1494		Summary of Hydraulic Plant by Factor						
1495		S			-	-	-	-
1496		SG			609,500,096	263,816,700	709,116,876	306,934,938
1497		DGP			-	-	-	-
1498		DGU			-	-	-	-
1499		<b>Total Hydraulic Plant by Factor</b>			<u><b>609,500,096</b></u>	<u><b>263,816,700</b></u>	<u><b>709,116,876</b></u>	<u><b>306,934,938</b></u>
1500								
1501	340	Land and Land Rights						
1502		P	SG		23,516,708	10,178,998	23,516,708	10,178,998
1503		P	SG		14,970	6,480	14,970	6,480
1504		P	SSGCT		-	-	-	-
1505				B8	<u>23,531,678</u>	<u>10,185,478</u>	<u>23,531,678</u>	<u>10,185,478</u>
1506								
1507	341	Structures and Improvements						
1508		P	SG		106,955,584	46,294,774	106,955,584	46,294,774
1509		P	SG		163,512	70,775	163,512	70,775
1510		P	SG		31,976,165	13,840,599	31,976,165	13,840,599
1511		P	SSGCT		4,181,798	1,810,832	4,181,798	1,810,832
1512				B8	<u>143,277,059</u>	<u>62,016,980</u>	<u>143,277,059</u>	<u>62,016,980</u>
1513								
1514	342	Fuel Holders, Producers & Accessories						
1515		P	SG		8,406,209	3,638,553	8,406,209	3,638,553
1516		P	SG		121,339	52,520	121,339	52,520
1517		P	SSGCT		2,284,126	989,089	2,284,126	989,089
1518				B8	<u>10,811,674</u>	<u>4,680,162</u>	<u>10,811,674</u>	<u>4,680,162</u>
1519								
1520	343	Prime Movers						
1521		P	S		-	-	-	-
1522		P	SG		761,418	329,573	431,373	186,716
1523		P	SG		1,487,614,710	643,900,808	1,877,818,302	812,796,965
1524		P	SG		658,331,290	284,952,849	640,760,380	277,347,436
1525		P	SSGCT		52,413,461	22,696,454	55,131,491	23,873,435
1526				B8	<u>2,199,120,879</u>	<u>951,879,683</u>	<u>2,574,141,547</u>	<u>1,114,204,552</u>
1527								
1528	344	Generators						
1529		P	S		-	-	-	-
1530		P	SG		33,954,719	14,696,999	33,954,719	14,696,999
1531		P	SG		282,708,032	122,367,659	282,708,032	122,367,659
1532		P	SSGCT		15,873,643	6,873,719	15,873,643	6,873,719
1533				B8	<u>332,536,395</u>	<u>143,938,377</u>	<u>332,536,395</u>	<u>143,938,377</u>





REVISED PROTOCOL					JUNE 2010		JUNE 2012	
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1667	366	Underground Conduit						
1668		DPW	S		290,282,990	156,107,970	311,868,150	165,712,109
1669				B8	290,282,990	156,107,970	311,868,150	165,712,109
1670								
1671								
1672								
1673								
1674	367	Underground Conductors						
1675		DPW	S		698,339,422	442,733,431	750,267,261	465,838,296
1676				B8	698,339,422	442,733,431	750,267,261	465,838,296
1677								
1678	368	Line Transformers						
1679		DPW	S		1,054,583,071	389,829,935	1,133,000,839	424,721,276
1680				B8	1,054,583,071	389,829,935	1,133,000,839	424,721,276
1681								
1682	369	Services						
1683		DPW	S		559,257,135	205,460,156	600,842,950	223,963,422
1684				B8	559,257,135	205,460,156	600,842,950	223,963,422
1685								
1686	370	Meters						
1687		DPW	S		187,039,938	80,055,890	200,948,045	86,244,188
1688				B8	187,039,938	80,055,890	200,948,045	86,244,188
1689								
1690	371	Installations on Customers' Premises						
1691		DPW	S		8,807,323	4,490,359	9,462,227	4,781,753
1692				B8	8,807,323	4,490,359	9,462,227	4,781,753
1693								
1694	372	Leased Property						
1695		DPW	S		-	-	-	-
1696				B8	-	-	-	-
1697								
1698	373	Street Lights						
1699		DPW	S		61,407,551	25,188,547	65,973,756	27,220,243
1700				B8	61,407,551	25,188,547	65,973,756	27,220,243
1701								
1702	DP	Unclassified Dist Plant - Acct 300						
1703		DPW	S		21,925,712	11,819,347	21,925,712	11,819,347
1704				B8	21,925,712	11,819,347	21,925,712	11,819,347
1705								
1706	DS0	Unclassified Dist Sub Plant - Acct 300						
1707		DPW	S		-	-	-	-
1708				B8	-	-	-	-
1709								
1710								
1711	<b>Total Distribution Plant</b>			<b>B8</b>	<b>5,314,900,503</b>	<b>2,259,920,944</b>	<b>5,708,480,945</b>	<b>2,435,041,324</b>
1712								
1713	Summary of Distribution Plant by Factor							
1714	S				5,314,900,503	2,259,920,944	5,708,480,945	2,435,041,324
1715								
1716	<b>Total Distribution Plant by Factor</b>				<b>5,314,900,503</b>	<b>2,259,920,944</b>	<b>5,708,480,945</b>	<b>2,435,041,324</b>



REVISED PROTOCOL					JUNE 2010		JUNE 2012	
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1717	389	Land and Land Rights						
1718		G-SITUS	S		9,472,448	4,018,475	9,472,448	4,018,475
1719		CUST	CN		1,128,506	517,706	1,128,506	517,706
1720		PT	SG		332	144	332	144
1721		G-SG	SG		1,228	531	1,228	531
1722		PTD	SO		5,598,055	2,401,515	5,598,055	2,401,515
1723				B8	16,200,568	6,938,371	16,200,568	6,938,371
1724								
1725	390	Structures and Improvements						
1726		G-SITUS	S		110,880,993	36,729,788	110,880,993	36,729,788
1727		PT	SG		358,127	155,012	358,127	155,012
1728		PT	SG		1,578,013	683,029	1,578,013	683,029
1729		CUST	CN		12,237,128	5,613,820	12,237,128	5,613,820
1730		G-SG	SG		3,744,217	1,620,651	3,744,217	1,620,651
1731		PTD	SO		102,139,794	43,817,053	102,139,794	43,817,053
1732				B8	230,938,271	88,619,352	230,938,271	88,619,352
1733								
1734	391	Office Furniture & Equipment						
1735		G-SITUS	S		11,762,342	2,875,308	11,762,342	2,875,308
1736		PT	SG		1,046	453	1,046	453
1737		PT	SG		5,295	2,292	5,295	2,292
1738		CUST	CN		8,395,836	3,851,616	8,395,836	3,851,616
1739		G-SG	SG		4,796,514	2,076,129	4,796,514	2,076,129
1740		P	SE		92,337	39,323	92,337	39,323
1741		PTD	SO		55,600,243	23,852,004	55,600,243	23,852,004
1742		P	SSGCH		74,351	31,229	74,351	31,229
1743		P	SSGCT		-	-	-	-
1744				B8	80,727,964	32,728,354	80,727,964	32,728,354
1745								
1746	392	Transportation Equipment						
1747		G-SITUS	S		73,406,598	31,777,039	73,406,598	31,777,039
1748		PTD	SO		8,035,856	3,447,310	8,035,856	3,447,310
1749		G-SG	SG		17,231,697	7,458,587	17,231,697	7,458,587
1750		CUST	CN		-	-	-	-
1751		PT	SG		880,909	381,294	880,909	381,294
1752		P	SE		481,815	205,189	481,815	205,189
1753		PT	SG		120,286	52,065	120,286	52,065
1754		P	SSGCH		359,081	150,821	359,081	150,821
1755		P	SSGCT		44,655	19,337	44,655	19,337
1756				B8	100,560,898	43,491,642	100,560,898	43,491,642
1757								
1758	393	Stores Equipment						
1759		G-SITUS	S		8,660,812	3,651,452	8,660,812	3,651,452
1760		PT	SG		108,431	46,933	108,431	46,933
1761		PT	SG		360,063	155,850	360,063	155,850
1762		PTD	SO		362,921	155,690	362,921	155,690
1763		G-SG	SG		4,005,109	1,733,576	4,005,109	1,733,576
1764		P	SSGCT		53,971	23,371	53,971	23,371
1765				B8	13,551,307	5,766,872	13,551,307	5,766,872

REVISED PROTOCOL					JUNE 2010		JUNE 2012	
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1766								
1767	394	Tools, Shop & Garage Equipment						
1768		G-SITUS	S		31,512,953	12,052,340	31,512,953	12,052,340
1769		PT	SG		1,865,182	807,327	1,865,182	807,327
1770		G-SG	SG		20,204,032	8,745,136	20,204,032	8,745,136
1771		PTD	SO		3,963,818	1,700,442	3,963,818	1,700,442
1772		P	SE		7,106	3,026	7,106	3,026
1773		PT	SG		2,177,602	942,556	2,177,602	942,556
1774		P	SSGCH		1,691,643	710,524	1,691,643	710,524
1775		P	SSGCT		89,913	38,935	89,913	38,935
1776				B8	61,512,250	25,000,287	61,512,250	25,000,287
1777								
1778	395	Laboratory Equipment						
1779		G-SITUS	S		24,699,699	7,222,918	24,699,699	7,222,918
1780		PT	SG		11,070	4,791	11,070	4,791
1781		PT	SG		10,639	4,605	10,639	4,605
1782		PTD	SO		5,093,501	2,185,066	5,093,501	2,185,066
1783		P	SE		7,593	3,234	7,593	3,234
1784		G-SG	SG		6,229,486	2,696,378	6,229,486	2,696,378
1785		P	SSGCH		253,001	106,265	253,001	106,265
1786		P	SSGCT		14,022	6,072	14,022	6,072
1787				B8	36,319,010	12,229,329	36,319,010	12,229,329
1788								
1789	396	Power Operated Equipment						
1790		G-SITUS	S		93,499,523	35,310,376	93,499,523	35,310,376
1791		PT	SG		845,108	365,798	845,108	365,798
1792		G-SG	SG		30,767,648	13,317,503	30,767,648	13,317,503
1793		PTD	SO		1,413,157	606,232	1,413,157	606,232
1794		PT	SG		1,743,830	754,801	1,743,830	754,801
1795		P	SE		73,823	31,439	73,823	31,439
1796		P	SSGCT		-	-	-	-
1797		P	SSGCH		984,372	413,456	984,372	413,456
1798				B8	129,327,461	50,799,604	129,327,461	50,799,604
1799	397	Communication Equipment						
1800		G-SITUS	S		101,090,488	30,252,582	132,079,473	37,499,331
1801		G-DGP	SG		4,955,237	2,144,830	3,520,858	1,523,972
1802		G-DGU	SG		9,420,961	4,077,779	6,331,418	2,740,498
1803		PTD	SO		49,994,941	21,447,380	37,512,533	16,092,539
1804		CUST	CN		2,789,279	1,279,590	1,266,425	580,976
1805		G-SG	SG		75,638,103	32,739,281	78,691,253	34,060,810
1806		P	SE		114,538	48,778	(39,643)	(16,883)
1807		G-SG	SSGCH		1,113,183	467,559	696,663	292,612
1808		G-SG	SSGCT		1,590	689	(9,450)	(4,092)
1809				B8	245,118,320	92,458,469	260,049,530	92,769,764
1810								
1811	398	Misc. Equipment						
1812		G-SITUS	S		1,367,027	358,689	1,367,027	358,689
1813		PT	SG		-	-	-	-
1814		PT	SG		998	432	998	432
1815		CUST	CN		204,281	93,715	204,281	93,715
1816		PTD	SO		3,314,034	1,421,691	3,314,034	1,421,691
1817		P	SE		1,668	710	1,668	710
1818		G-SG	SG		1,844,791	798,501	1,844,791	798,501
1819		G-SG	SSGCT		-	-	-	-
1820				B8	6,732,799	2,673,739	6,732,799	2,673,739
1821								
1822	399	Coal Mine						
1823		P	SE		275,215,012	117,204,879	509,663,404	217,048,616
1824	MP	P	SE		-	-	-	-
1825				B8	275,215,012	117,204,879	509,663,404	217,048,616
1826								
1827	399L	WIDCO Capital Lease						
1828		P	SE	Tab 8	-	-	-	-
1829					-	-	-	-
1830					-	-	-	-
1831		Remove Capital Leases						
1832				Tab 8	-	-	-	-
1833					-	-	-	-



REVISED PROTOCOL				JUNE 2010				JUNE 2012	
Average	FERC	BUS		UNADJUSTED RESULTS		NORMALIZED RESULTS			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1896	303	Miscellaneous Intangible Plant							
1897		I-SITUS	S		4,717,796	1,858,893	6,222,767	2,769,076	
1898		I-SG	SG		97,931,759	42,388,892	97,931,759	42,388,892	
1899		PTD	SO		363,968,036	156,139,013	379,413,621	162,765,030	
1900		P	SE		3,628,936	1,545,443	3,340,795	1,422,733	
1901		CUST	CN		117,784,883	54,034,180	121,280,681	55,637,888	
1902		P	SG		172,288	74,573	-	-	
1903		I-DGP	SSGCT		-	-	-	-	
1904				B8	588,203,698	256,040,993	608,189,624	264,983,619	
1905	303	Less Non-Utility Plant							
1906		I-SITUS	S		-	-	-	-	
1907					588,203,698	256,040,993	608,189,624	264,983,619	
1908	IP	Unclassified Intangible Plant - Acct 300							
1909		I-SITUS	S		-	-	-	-	
1910		I-SG	SG		-	-	-	-	
1911		I-DGU	SG		-	-	-	-	
1912		PTD	SO		-	-	-	-	
1913					-	-	-	-	
1914					-	-	-	-	
1915		<b>Total Intangible Plant</b>			B8	<b>707,863,534</b>	<b>307,401,849</b>	<b>815,066,638</b>	<b>354,095,655</b>
1916									
1917		Summary of Intangible Plant by Factor							
1918		S			5,717,796	1,858,893	7,222,767	2,769,076	
1919		DGP			-	-	-	-	
1920		DGU			-	-	-	-	
1921		SG			216,763,883	93,824,321	303,808,774	131,500,928	
1922		SO			363,968,036	156,139,013	379,413,621	162,765,030	
1923		CN			117,784,883	54,034,180	121,280,681	55,637,888	
1924		SSGCT			-	-	-	-	
1925		SSGCH			-	-	-	-	
1926		SE			3,628,936	1,545,443	3,340,795	1,422,733	
1927		<b>Total Intangible Plant by Factor</b>				<b>707,863,534</b>	<b>307,401,849</b>	<b>815,066,638</b>	<b>354,095,655</b>
1928		Summary of Unclassified Plant (Account 106)							
1929		DP			21,925,712	11,819,347	21,925,712	11,819,347	
1930		DS0			-	-	-	-	
1931		GP			(950,507)	(407,760)	(950,507)	(407,760)	
1932		HP			-	-	-	-	
1933		NP			-	-	-	-	
1934		OP			-	-	-	-	
1935		TP			58,718,550	25,415,803	58,718,550	25,415,803	
1936		TS0			-	-	-	-	
1937		IP			-	-	-	-	
1938		MP			-	-	-	-	
1939		SP			4,288,164	1,856,094	4,288,164	1,856,094	
1940		<b>Total Unclassified Plant by Factor</b>				<b>83,981,920</b>	<b>38,683,484</b>	<b>83,981,920</b>	<b>38,683,484</b>
1941									
1942		<b>Total Electric Plant In Service</b>			B8	<b>19,629,839,670</b>	<b>8,410,534,415</b>	<b>23,057,803,231</b>	<b>9,891,590,119</b>

REVISED PROTOCOL					JUNE 2010		JUNE 2012		
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1943	Summary of Electric Plant by Factor								
1944	S				5,805,955,337	2,437,743,039	6,232,029,735	2,621,020,352	
1945	SE				279,622,829	119,082,021	513,628,899	218,737,388	
1946	DGU				-	-	-	-	
1947	DGP				-	-	-	-	
1948	SG				12,237,849,228	5,297,044,286	15,000,367,204	6,492,775,642	
1949	SO				611,317,361	262,249,647	614,280,538	263,520,824	
1950	CN				142,539,913	65,390,627	144,512,856	66,295,720	
1951	DEU				-	-	-	-	
1952	SSGCH				523,397,375	219,837,579	521,119,381	218,880,775	
1953	SSGCT				77,876,827	33,722,784	80,583,817	34,894,984	
1954	Less Capital Leases				(48,719,201)	(24,535,567)	(48,719,201)	(24,535,567)	
1955					<u>19,629,839,670</u>	<u>8,410,534,415</u>	<u>23,057,803,231</u>	<u>9,891,590,119</u>	
1956	105	Plant Held For Future Use							
1957		DPW	S		3,177,422	2,431,154	3,177,422	2,431,154	
1958		P	SG		-	-	-	-	
1959		T	SG		523,039	226,393	523,039	226,393	
1960		P	SG		8,923,302	3,862,372	8,923,302	3,862,372	
1961		P	SE		953,014	405,857	953,014	405,857	
1962		G	SG		-	-	-	-	
1963									
1964									
1965	<b>Total Plant Held For Future Use</b>				<b>B10</b>	<u><b>13,576,776</b></u>	<u><b>6,925,775</b></u>	<u><b>13,576,776</b></u>	<u><b>6,925,775</b></u>
1966									
1967	114	Electric Plant Acquisition Adjustments							
1968		P	S		-	-	-	-	
1969		P	SG		143,623,933	62,166,343	143,623,933	62,166,343	
1970		P	SG		14,560,711	6,302,474	14,560,711	6,302,474	
1971	<b>Total Electric Plant Acquisition Adjustment</b>				<b>B15</b>	<u><b>158,184,644</b></u>	<u><b>68,468,817</b></u>	<u><b>158,184,644</b></u>	<u><b>68,468,817</b></u>
1972									
1973	115	Accum Provision for Asset Acquisition Adjustments							
1974		P	S		-	-	-	-	
1975		P	SG		(84,109,072)	(36,405,865)	(95,143,069)	(41,181,832)	
1976		P	SG		(12,226,166)	(5,291,987)	(12,226,166)	(5,291,987)	
1977					<b>B15</b>	<u><b>(96,335,239)</b></u>	<u><b>(41,697,852)</b></u>	<u><b>(107,369,235)</b></u>	<u><b>(46,473,819)</b></u>
1978									
1979	120	Nuclear Fuel							
1980		P	SE		-	-	-	-	
1981	<b>Total Nuclear Fuel</b>				<b>B15</b>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>
1982									
1983	124	Weatherization							
1984		DMSC	S		2,649,604	5,048,796	2,565,240	4,964,433	
1985		DMSC	SO		(3,459)	(1,484)	(3,459)	(1,484)	
1986					<b>B16</b>	<u><b>2,646,145</b></u>	<u><b>5,047,313</b></u>	<u><b>2,561,781</b></u>	<u><b>4,962,949</b></u>
1987									
1988	182W	Weatherization							
1989		DMSC	S		24,307,061	361,545	23,988,762	43,246	
1990		DMSC	SG		-	-	-	-	
1991		DMSC	SGCT		-	-	-	-	
1992		DMSC	SO		-	-	-	-	
1993					<b>B16</b>	<u><b>24,307,061</b></u>	<u><b>361,545</b></u>	<u><b>23,988,762</b></u>	<u><b>43,246</b></u>
1994									
1995	186W	Weatherization							
1996		DMSC	S		-	-	-	-	
1997		DMSC	CN		-	-	-	-	
1998		DMSC	CNP		-	-	-	-	
1999		DMSC	SG		-	-	-	-	
2000		DMSC	SO		-	-	-	-	
2001					<b>B16</b>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>
2002									
2003	<b>Total Weatherization</b>				<b>B16</b>	<u><b>26,953,205</b></u>	<u><b>5,408,858</b></u>	<u><b>26,550,543</b></u>	<u><b>5,006,196</b></u>





REVISED PROTOCOL					JUNE 2010		JUNE 2012	
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2125								
2126	1869	Misc Deferred Debits-Trojan						
2127		P	S		-	-	-	-
2128		P	SNPPN		-	-	-	-
2129				B15	-	-	-	-
2130								
2131		<b>Total Miscellaneous Rate Base</b>		<b>B15</b>	<b>1,809,172</b>	<b>941,704</b>	<b>(372,363)</b>	<b>-</b>
2132								
2133		<b>Total Rate Base Additions</b>		<b>B15</b>	<b>694,099,275</b>	<b>259,370,560</b>	<b>754,746,866</b>	<b>284,652,692</b>
2134	235	Customer Service Deposits						
2135		CUST	S		-	-	(12,766,401)	(12,766,401)
2136		CUST	CN		-	-	-	-
2137		<b>Total Customer Service Deposits</b>		<b>B15</b>	<b>-</b>	<b>-</b>	<b>(12,766,401)</b>	<b>(12,766,401)</b>
2138								
2139	2281	Prop Ins	PTD	SO	-	-	-	-
2140	2282	Inj & Dam	PTD	SO	(7,930,268)	(3,402,014)	(7,930,268)	(3,402,014)
2141	2283	Pen & Ben	PTD	SO	(22,263,799)	(9,550,970)	(22,263,799)	(9,550,970)
2142	254	Insurance Pr	PTD	SG	-	-	-	-
2143	254	Reg Liabilitie	PTD	SE	(1,507,907)	(642,167)	-	-
2144	254	Reg Liabilitie	PTD	SO	(52,274)	(22,425)	(52,274)	(22,425)
2145				B15	(31,754,248)	(13,617,576)	(30,246,342)	(12,975,408)
2146								
2147	22841	Accum Hydro Relicensing Obligation						
2148		P	S		-	-	-	-
2149		P	SG		(1,500,000)	(649,262)	(1,500,000)	(649,262)
2150				B15	(1,500,000)	(649,262)	(1,500,000)	(649,262)
2151								
2152	22842	Prv-Trojan	P	TROJD	-	-	-	-
2153	230	ARO	P	TROJP	(1,865,326)	(805,413)	(1,865,326)	(805,413)
2154	254105	ARO	P	TROJP	(3,441,414)	(1,485,939)	(3,441,414)	(1,485,939)
2155	254		P	S	(5,117,751)	-	(5,117,751)	-
2156				B15	(10,424,490)	(2,291,353)	(10,424,490)	(2,291,353)
2157								
2158	252	Customer Advances for Construction						
2159		DPW	S		(9,530,804)	(2,639,518)	(10,641,655)	(3,351,007)
2160		DPW	SE		-	-	-	-
2161		T	SG		(9,168,260)	(3,968,400)	(7,050,013)	(3,051,536)
2162		DPW	SO		-	-	-	-
2163		CUST	CN		(1,917,003)	(879,431)	-	-
2164		<b>Total Customer Advances for Construction</b>		<b>B20</b>	<b>(20,616,068)</b>	<b>(7,487,349)</b>	<b>(17,691,668)</b>	<b>(6,402,542)</b>
2165								
2166	25398	SO2 Emissions						
2167		P	SE		-	-	(4,762,394)	(2,028,145)
2168				B19	-	-	(4,762,394)	(2,028,145)
2169								
2170	25399	Other Deferred Credits						
2171		P	S		(1,533,744)	(278,871)	(1,533,744)	(278,871)
2172		LABOR	SO		-	-	(1,004,463)	(430,906)
2173		P	SG		(11,488,037)	(4,972,495)	(11,488,037)	(4,972,495)
2174		P	SE		(1,193,110)	(508,106)	(1,193,110)	(508,106)
2175				B15	(14,214,890)	(5,759,471)	(15,219,353)	(6,190,377)





REVISED PROTOCOL					JUNE 2010		JUNE 2012	
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2245								
2246								
2247	108SP	Steam Prod Plant Accumulated Depr						
2248		P	S		-	-	-	-
2249		P	SG		(827,514,017)	(358,182,088)	(824,471,238)	(356,865,049)
2250		P	SG		(924,778,860)	(400,282,311)	(943,787,708)	(408,510,122)
2251		P	SG		(565,317,529)	(244,692,669)	(678,944,245)	(293,874,983)
2252		P	SSGCH		(158,832,854)	(66,713,040)	(165,218,202)	(69,395,017)
2253				B17	(2,476,443,260)	(1,069,870,109)	(2,612,421,393)	(1,128,645,171)
2254								
2255	108NP	Nuclear Prod Plant Accumulated Depr						
2256		P	SG		-	-	-	-
2257		P	SG		-	-	-	-
2258		P	SG		-	-	-	-
2259				B17	-	-	-	-
2260								
2261								
2262	108HP	Hydraulic Prod Plant Accum Depr						
2263		P	S		-	-	-	-
2264		P	SG		(148,822,095)	(64,416,321)	(153,870,669)	(66,601,552)
2265		P	SG		(28,375,220)	(12,281,962)	(29,769,151)	(12,885,313)
2266		P	SG		(61,592,235)	(26,659,651)	(68,665,156)	(29,721,103)
2267		P	SG		(13,095,707)	(5,668,361)	(19,740,615)	(8,544,550)
2268				B17	(251,885,258)	(109,026,295)	(272,045,591)	(117,752,517)
2269								
2270	108OP	Other Production Plant - Accum Depr						
2271		P	S		-	-	-	-
2272		P	SG		(1,347,451)	(583,232)	(1,257,782)	(544,420)
2273		P	SG		(115,837,845)	(50,139,382)	(268,644,874)	(116,280,546)
2274		P	SG		(153,530,240)	(66,454,200)	(173,887,948)	(75,265,853)
2275		P	SSGCT		(19,619,298)	(8,495,689)	(23,482,707)	(10,168,651)
2276				B17	(290,334,834)	(125,672,503)	(467,273,312)	(202,259,471)
2277								
2278	108EP	Experimental Plant - Accum Depr						
2279		P	SG		-	-	-	-
2280		P	SG		-	-	-	-
2281					-	-	-	-
2282								
2283		<b>Total Production Plant Accum Depreciation</b>		B17	<b>(3,018,663,351)</b>	<b>(1,304,568,907)</b>	<b>(3,351,740,297)</b>	<b>(1,448,657,158)</b>
2284								
2285		Summary of Prod Plant Depreciation by Factor						
2286		S			-	-	-	-
2287		DGP			-	-	-	-
2288		DGU			-	-	-	-
2289		SG			(2,840,211,199)	(1,229,360,178)	(3,163,039,388)	(1,369,093,490)
2290		SSGCH			(158,832,854)	(66,713,040)	(165,218,202)	(69,395,017)
2291		SSGCT			(19,619,298)	(8,495,689)	(23,482,707)	(10,168,651)
2292		<b>Total of Prod Plant Depreciation by Factor</b>			<b>(3,018,663,351)</b>	<b>(1,304,568,907)</b>	<b>(3,351,740,297)</b>	<b>(1,448,657,158)</b>
2293								
2294								
2295	108TP	Transmission Plant Accumulated Depr						
2296		T	SG		(382,085,286)	(165,382,220)	(395,922,520)	(171,371,544)
2297		T	SG		(381,836,308)	(165,274,453)	(397,098,797)	(171,880,685)
2298		T	SG		(371,172,363)	(160,658,659)	(455,112,510)	(196,991,406)
2299		<b>Total Trans Plant Accum Depreciation</b>		B17	<b>(1,135,093,957)</b>	<b>(491,315,332)</b>	<b>(1,248,133,827)</b>	<b>(540,243,635)</b>

REVISED PROTOCOL								
Average				JUNE 2010		JUNE 2012		
FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2300	108360	Land and Land Rights						
2301		DPW	S		(5,733,063)	(1,690,371)	(7,852,511)	(2,437,308)
2302				B17	(5,733,063)	(1,690,371)	(7,852,511)	(2,437,308)
2303								
2304	108361	Structures and Improvements						
2305		DPW	S		(13,467,824)	(6,594,825)	(16,167,043)	(7,546,084)
2306				B17	(13,467,824)	(6,594,825)	(16,167,043)	(7,546,084)
2307								
2308	108362	Station Equipment						
2309		DPW	S		(206,739,321)	(84,451,502)	(239,149,780)	(95,873,607)
2310				B17	(206,739,321)	(84,451,502)	(239,149,780)	(95,873,607)
2311								
2312	108363	Storage Battery Equipment						
2313		DPW	S		(396,208)	(396,208)	(427,759)	(407,327)
2314				B17	(396,208)	(396,208)	(427,759)	(407,327)
2315								
2316	108364	Poles, Towers & Fixtures						
2317		DPW	S		(475,126,279)	(135,805,633)	(512,487,973)	(148,972,654)
2318				B17	(475,126,279)	(135,805,633)	(512,487,973)	(148,972,654)
2319								
2320	108365	Overhead Conductors						
2321		DPW	S		(258,152,952)	(52,474,425)	(284,378,983)	(61,717,012)
2322				B17	(258,152,952)	(52,474,425)	(284,378,983)	(61,717,012)
2323								
2324	108366	Underground Conduit						
2325		DPW	S		(120,185,525)	(57,941,462)	(132,216,548)	(62,181,439)
2326				B17	(120,185,525)	(57,941,462)	(132,216,548)	(62,181,439)
2327								
2328	108367	Underground Conductors						
2329		DPW	S		(277,842,943)	(163,206,472)	(306,786,208)	(173,406,668)
2330				B17	(277,842,943)	(163,206,472)	(306,786,208)	(173,406,668)
2331								
2332	108368	Line Transformers						
2333		DPW	S		(360,672,832)	(87,937,132)	(404,380,915)	(103,340,749)
2334				B17	(360,672,832)	(87,937,132)	(404,380,915)	(103,340,749)
2335								
2336	108369	Services						
2337		DPW	S		(164,170,832)	(53,278,412)	(187,349,715)	(61,447,122)
2338				B17	(164,170,832)	(53,278,412)	(187,349,715)	(61,447,122)
2339								
2340	108370	Meters						
2341		DPW	S		(84,898,969)	(29,053,309)	(92,650,996)	(31,785,281)
2342				B17	(84,898,969)	(29,053,309)	(92,650,996)	(31,785,281)
2343								
2344								
2345								
2346	108371	Installations on Customers' Premises						
2347		DPW	S		(7,718,585)	(3,605,453)	(8,083,612)	(3,734,096)
2348				B17	(7,718,585)	(3,605,453)	(8,083,612)	(3,734,096)
2349								
2350	108372	Leased Property						
2351		DPW	S		-	-	-	-
2352				B17	-	-	-	-
2353								
2354	108373	Street Lights						
2355		DPW	S		(27,531,941)	(13,023,018)	(30,077,029)	(13,919,959)
2356				B17	(27,531,941)	(13,023,018)	(30,077,029)	(13,919,959)
2357								
2358	108D00	Unclassified Dist Plant - Acct 300						
2359		DPW	S		-	-	-	-
2360				B17	-	-	-	-
2361								
2362	108DS	Unclassified Dist Sub Plant - Acct 300						
2363		DPW	S		-	-	-	-
2364				B17	-	-	-	-
2365								
2366	108DP	Unclassified Dist Sub Plant - Acct 300						
2367		DPW	S		281,856	138,624	281,856	138,624
2368				B17	281,856	138,624	281,856	138,624
2369								
2370								
2371		<b>Total Distribution Plant Accum Depreciation</b>		<b>B17</b>	<b>(2,002,355,416)</b>	<b>(689,319,598)</b>	<b>(2,221,727,215)</b>	<b>(766,630,681)</b>
2372								
2373		Summary of Distribution Plant Depr by Factor						
2374		S			(2,002,355,416)	(689,319,598)	(2,221,727,215)	(766,630,681)
2375								
2376		<b>Total Distribution Depreciation by Factor</b>			<b>(2,002,355,416)</b>	<b>(689,319,598)</b>	<b>(2,221,727,215)</b>	<b>(766,630,681)</b>



REVISED PROTOCOL					JUNE 2010		JUNE 2012		
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
2448									
2449	111HP	Accum Prov for Amort-Hydro							
2450		P	SG		(172,288)	(74,573)	-	-	
2451		P	SG		-	-	-	-	
2452		P	SG		(40,072)	(17,345)	(285,701)	(123,663)	
2453		P	SG		(391,874)	(169,619)	(480,640)	(208,041)	
2454				B18	(604,234)	(261,537)	(766,341)	(331,704)	
2455									
2456									
2457	111IP	Accum Prov for Amort-Intangible Plant							
2458		I-SITUS	S		(875,835)	(16,465)	(542,399)	(38,726)	
2459		I-DGP	SG		-	-	-	-	
2460		I-DGU	SG		(332,638)	(143,979)	(366,155)	(158,487)	
2461		P	SE		(1,191,515)	(507,426)	(1,494,703)	(636,544)	
2462		I-SG	SG		(43,656,497)	(18,896,327)	(37,504,725)	(16,233,587)	
2463		I-SG	SG		(11,454,753)	(4,958,088)	(22,973,084)	(9,943,695)	
2464		I-SG	SG		(3,111,890)	(1,346,954)	(3,727,349)	(1,613,350)	
2465		CUST	CN		(89,585,530)	(41,097,640)	(100,182,136)	(45,958,865)	
2466		P	SSGCT		-	-	-	-	
2467		P	SSGCH		(82,363)	(34,594)	(94,032)	(39,495)	
2468		PTD	SO		(250,721,879)	(107,557,430)	(277,478,547)	(119,035,800)	
2469				B18	(401,012,899)	(174,558,903)	(444,363,129)	(193,658,549)	
2470	111IP	Less Non-Utility Plant							
2471		NUTIL	OTH		-	-	-	-	
2472					(401,012,899)	(174,558,903)	(444,363,129)	(193,658,549)	
2473									
2474	111390	Accum Amtr - Capital Lease							
2475		G-SITUS	S		(4,228,815)	(2,249,787)	(4,228,815)	(2,249,787)	
2476		P	SG		(1,376,484)	(595,799)	(1,376,484)	(595,799)	
2477		PTD	SO		1,854,753	795,672	1,854,753	795,672	
2478				B9	(3,750,545)	(2,049,913)	(3,750,545)	(2,049,913)	
2479									
2480		Remove Capital Lease Amtr				3,750,545	2,049,913	3,750,545	2,049,913
2481									
2482	<b>Total Accum Provision for Amortization</b>				<b>B18</b>	<b>(429,694,648)</b>	<b>(180,264,297)</b>	<b>(478,429,653)</b>	<b>(200,590,553)</b>
2483									
2484									
2485									
2486									
2487	Summary of Amortization by Factor								
2488		S			(20,688,583)	(2,277,276)	(22,925,726)	(2,301,066)	
2489		DGP			-	-	-	-	
2490		DGU			-	-	-	-	
2491		SE			(1,191,515)	(507,426)	(1,494,703)	(636,544)	
2492		SO			(258,901,271)	(111,066,316)	(287,732,382)	(123,434,603)	
2493		CN			(92,044,965)	(42,225,913)	(103,219,218)	(47,352,136)	
2494		SSGCT			-	-	-	-	
2495		SSGCH			(82,363)	(34,594)	(94,032)	(39,495)	
2496		SG			(60,536,495)	(26,202,684)	(66,714,137)	(28,876,621)	
2497		Less Capital Lease				3,750,545	2,049,913	3,750,545	2,049,913
2498	<b>Total Provision For Amortization by Factor</b>				<b>B18</b>	<b>(429,694,648)</b>	<b>(180,264,297)</b>	<b>(478,429,653)</b>	<b>(200,590,553)</b>



**Rocky Mountain Power**  
**Utah General Rate Case – June 30, 2012**  
**Revenue Adjustment Index**

The Company used actual revenue for the twelve months ended June 30, 2010 as the starting point for the calculation of pro forma revenue. Actual revenue was adjusted using the normalizing and pro forma adjustments below to calculate the revenue for the June 2012 test period.

- 3.1 Pro Forma Revenue
- 3.2 Wheeling Revenue
- 3.3 SO2 Emission Allowances
- 3.4 REC Revenue
- 3.5 Joint Use Revenue
- 3.6 Ancillary Revenue

Rocky Mountain Power  
 Normalized Results of Operations  
 Tab 3 Adjustment Summary  
 Twelve Months Ending June 30, 2012

	Total Adjustments	3.1 Pro Forma Revenue	3.2 Wheeling Revenue	3.3 SO2 Emission Allowances	3.4 REC Revenue	3.5 Joint Use Revenue	3.6 Ancillary Revenue
1 Operating Revenues:							
2 General Business Revenues	205,369,630	205,369,630	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(7,823,838)	-	2,745,612	-	(9,698,220)	198,778	(1,069,808)
6 Total Operating Revenues	197,545,991	205,369,630	2,745,612	-	(9,698,220)	198,778	(1,069,808)
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	19,828	-	-	19,828	-	-	-
13 Transmission	(186,282)	-	(186,282)	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19							
20 Total O&M Expenses	(166,454)	-	(186,282)	19,828	-	-	-
21							
22 Depreciation	-	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-	-
25 Income Taxes - Federal	62,966,409	65,792,909	959,909	(837,953)	(2,865,580)	67,372	(350,248)
26 Income Taxes - State	15,847,430	17,354,436	188,885	(124,244)	(1,508,982)	6,254	(68,920)
27 Income Taxes - Def Net	520,916	-	-	520,916	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-
29 Misc Revenue & Expense	589,812	-	-	589,812	-	-	-
30							
31 Total Operating Expenses:	79,758,113	83,147,345	962,513	368,359	(4,374,563)	73,626	(419,168)
32							
33 Operating Rev For Return:	117,787,879	122,222,284	1,783,099	(368,359)	(5,323,657)	125,152	(650,640)
34							
35 Rate Base:							
36 Electric Plant In Service	-	-	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-	-
44 Working Capital	1,207,196	1,276,590	14,778	(11,702)	(67,164)	1,130	(6,436)
45 Weatherization Loans	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	1,207,196	1,276,590	14,778	(11,702)	(67,164)	1,130	(6,436)
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	-	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-
53 Accum Def Income Tax	769,701	-	-	769,701	-	-	-
54 Unamortized ITC	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	(2,028,145)	-	-	(2,028,145)	-	-	-
58							
59 Total Rate Base Deductions	(1,258,443)	-	-	(1,258,443)	-	-	-
60							
61 Total Rate Base:	(51,247)	1,276,590	14,778	(1,270,146)	(67,164)	1,130	(6,436)
62							
63 Return on Rate Base	2.403%	2.491%	0.036%	-0.005%	-0.108%	0.003%	-0.013%
64							
65 Return on Equity	4.630%	4.800%	0.070%	-0.010%	-0.209%	0.005%	-0.026%
66							
67 TAX CALCULATION:							
68 Operating Revenue	197,122,633	205,369,630	2,931,894	(809,640)	(9,698,220)	198,778	(1,069,808)
69 Other Deductions	-	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-	-
71 Interest	(1,423)	35,453	410	(35,274)	(1,865)	31	(179)
72 Schedule "M" Additions	-	-	-	-	-	-	-
73 Schedule "M" Deductions	1,372,601	-	-	1,372,601	-	-	-
74 Income Before Tax	195,751,456	205,334,176	2,931,494	(1,946,967)	(9,696,355)	198,747	(1,069,629)
75							
76 State Income Taxes	15,847,430	17,354,436	188,885	(124,244)	(1,508,982)	6,254	(68,920)
77 Taxable Income	179,904,026	187,979,740	2,742,598	(1,822,723)	(8,187,372)	192,493	(1,000,710)
78							
79 Federal Income Taxes + Other	62,966,409	65,792,909	959,909	(837,953)	(2,865,580)	67,372	(350,248)
APPROXIMATE PRICE CHANGE	(190,436,447)	(197,428,669)	(2,880,797)	426,266	8,597,894	(202,184)	1,051,043



	<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	3	51,522,187	UT	100.000%	51,522,187	
Commercial	442	3	83,257,667	UT	100.000%	83,257,667	
Industrial	442	3	31,169,951	UT	100.000%	31,169,951	
Situs Contracts	442	3	36,414,843	UT	100.000%	36,414,843	
Irrigation	442	3	914,596	UT	100.000%	914,596	
Public St & Hwy	444	3	811	UT	100.000%	811	
Other Sales Pub Auth	445	3	2,089,574	UT	100.000%	2,089,574	
			<u>205,369,630</u>			<u>205,369,630</u>	3.1.1
<b>Adjustment to Revenue - All States Other Than Utah</b>							
Residential	440	3	128,610,034	Situs	0.000%	-	3.1.2
Commercial/Industrial	442	3	178,745,109	Situs	0.000%	-	3.1.2
Public Street & Hwy	444	3	215,498	Situs	0.000%	-	3.1.2
			<u>307,570,641</u>			<u>-</u>	
<b>Adjustment to Tax:</b>							
Schedule M - SMUD Rev. Imputation	SCHMDT	3	(2,357,960)	OTHER	0.000%	-	
Deferred Tax Expense - SMUD	41010	3	(894,869)	OTHER	0.000%	-	

**Description of Adjustment:**

This adjustment begins with June 2010 general business revenues and adjusts to the pro forma level for the twelve months ending June 2012 based on forecasted loads.

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Pro Forma Revenue  
 Summary of Revenue Adjustments (\$000)  
 Historical Test Period 12 Months Ending June 2010  
 Forecast Test Period 12 Months Ending June 2012

A B C D E F G H I J K

	A	B	C	D	E	F	G	H	I	J	K
	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 Type 3 Adjusted Actual Rev.	Type 3 Forecast Units Change <sup>5</sup>	Total Utah Forecast Revenue
Residential	\$572,408	(\$2,918)	(\$2,758)	(\$5,677)	\$566,731	\$7,715	\$574,446	\$22,398	\$596,844	\$27,086	\$623,930
Commercial	\$531,413	(\$3,295)	\$80	(\$3,215)	\$528,198	\$8,726	\$536,924	\$24,797	\$561,721	\$52,950	\$614,671
Industrial	\$278,106	(\$4,161)	\$0	(\$4,161)	\$273,945	\$5,405	\$279,350	\$13,422	\$292,771	\$16,504	\$309,276
Situs Contracts - 1	\$16,713	\$431	\$0	\$431	\$17,145	\$765	\$17,409	\$387	\$17,796	\$5,146	\$22,943
Situs Contracts - 2	\$21,394	(\$420)	\$0	(\$420)	\$20,974	\$826	\$21,799	\$3,022	\$24,822	\$5,486	\$30,307
Situs Contracts - 3	\$26,444	(\$642)	\$0	(\$642)	\$25,802	\$439	\$26,241	\$3,081	\$29,322	\$16,683	\$46,005
Situs Contracts - 5	\$8,847	\$185	\$0	\$185	\$9,032	\$316	\$9,348	\$901	\$10,249	\$309	\$10,558
Irrigation	\$11,456	\$26	\$0	\$26	\$11,482	\$305	\$11,787	\$527	\$12,314	\$56	\$12,370
Public St & Hwy	\$10,911	(\$32)	\$0	(\$32)	\$10,878	\$7	\$10,886	\$115	\$11,001	(\$90)	\$10,912
Other Sales Pub Auth	\$19,178	\$97	\$0	\$97	\$19,275	\$427	\$19,702	\$952	\$20,653	\$614	\$21,267
Interdepartmental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Utah	\$1,496,868	(\$10,728)	(\$2,678)	(\$13,406)	\$1,483,462	\$24,430	\$1,507,892	\$69,601	\$1,577,493	\$124,744	\$1,702,238
Source / Formula	305 Report	Table 3	Table 3	B + C	A + D	Table 3	E + F	Table 3	G+H	Table 3	I+J
											Page 3.1

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

2 Includes the removal of SMUD, normalization and buy-through revenues of special contracts and out of period adjustments.

3 Type 2 adjustment includes annualization of the changes in rates and the adjustment made to reconcile booked revenue with booking revenue.

4 Due to the price changes for special contracts 1 and 2 for the period of July 2011 to June 2012. Special contracts 3 and 4 are billed under applicable standard tariff current effective rates; MPA I and II effective January 1, 2011.

5 Due to the differences between actual and forecast loads

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Pro Forma Revenue  
 All States Other Than Utah

	Residential 440	Commercial/Industrial/Irrigation 442	Public Street & Hwy 444	TOTAL REVENUE
<b>Unadjusted Revenue</b>				
California	44,417,593	42,412,713	380,424	87,210,731
Idaho	61,754,863	135,738,611	501,211	197,994,684
Oregon	470,196,520	469,955,353	5,466,137	945,618,011
Washington	118,316,113	155,928,210	1,318,063	275,562,386
Wyoming	88,860,642	436,903,995	2,045,912	527,810,549
<b>TOTAL</b>	<b>783,545,731</b>	<b>1,240,938,882</b>	<b>9,711,747</b>	<b>2,034,196,360</b>

	Residential 440	Commercial/Industrial/Irrigation 442	Public Street & Hwy 444	TOTAL REVENUE
<b>Pro Forma Revenue</b>				
California	49,797,190	47,475,150	432,807	97,705,147
Idaho	62,136,983	148,386,227	476,948	211,000,158
Oregon	581,690,054	591,222,540	5,965,419	1,178,878,012
Washington	122,762,729	152,928,159	1,152,527	276,843,415
Wyoming	95,768,810	479,671,916	1,899,544	577,340,270
<b>TOTAL</b>	<b>912,155,765</b>	<b>1,419,683,991</b>	<b>9,927,245</b>	<b>2,341,767,001</b>

	Residential 440	Commercial/Industrial/Irrigation 442	Public Street & Hwy 444	TOTAL ADJUSTMENT
<b>Adjustment to Revenue</b>				
California	5,379,596	5,062,437	52,383	10,494,416
Idaho	382,120	12,647,616	(24,263)	13,005,474
Oregon	111,493,533	121,267,187	499,281	233,260,001
Washington	4,446,616	(3,000,051)	(165,535)	1,281,029
Wyoming	6,908,168	42,767,921	(146,368)	49,529,721
<b>TOTAL</b>	<b>128,610,034</b>	<b>178,745,109</b>	<b>215,498</b>	<b>307,570,641</b>
	Ref 3.1	Ref 3.1	Ref 3.1	Ref 3.1

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Pro Forma Revenue  
Revenue Adjustments

	Type 1 Adjustments				Type 2 Adjustments				Type 3 Adjustments				Total Forecast
	305 Booked	Normalization	Unbilled	Temperature	Total Adjustment	Adjusted Actual	Blocking	Annualized Migration	Adjusted Actual	MPA Proforma	Adjusted Actual	Impact of Forecast	
<b>Residential</b>													
08RES0001	542,985,090	(47,062)	4,920,095	(2,642,142)	2,230,892	545,215,982	230,952	8,102,429	553,549,363	21,722,886	575,272,249	25,100,676	600,372,925
08RES0002	266,104	72	2,412	(2,827)	(343)	265,762	118	3,612	269,491	9,124	278,615	(25,763)	252,952
08RES0003	19,452,797	1,510	176,295	(105,766)	72,009	19,524,806	7,943	244,085	19,776,834	658,179	20,435,013	1,953,576	22,388,589
08MHP0025	873,963	0	7,920	(7,371)	549	874,512	39,699	13,682	927,894	0	927,894	0	927,894
Subtotal	563,577,955	(45,480)	5,106,722	(2,758,135)	2,303,107	565,881,062	278,712	8,363,808	573,595,688	22,399,189	595,985,877	27,028,489	623,014,366
08OAL0007R	800,246	2,889	7,278	0	10,167	810,412	(21)	0	810,392	8,136	818,528	57,480	876,008
08PTLD000R	375	0	0	0	0	375	(1)	0	374	198	572	(176)	396
Subtotal	800,621	2,889	7,278	0	10,167	810,788	(22)	0	810,766	8,136	818,902	57,304	876,206
08BLSKY01R	(1)	1	0	0	0	0	0	0	0	0	0	0	0
08COOLKPRR	0	0	0	0	0	0	0	0	0	0	0	0	0
08ZZMERGCR	0	0	0	0	0	0	0	0	0	0	0	0	0
SMUD	2,875,810	(2,875,810)	0	0	(2,875,810)	0	0	0	0	0	0	0	0
Subtotal	2,875,810	(2,875,810)	0	0	(2,875,810)	0	0	0	0	0	0	0	0
Unbilled	5,114,000	0	(5,114,000)	0	(5,114,000)	0	0	0	0	0	0	0	0
AGA/Revenue Credit	39,383	0	0	0	39,383	39,383	0	0	39,383	0	39,383	0	39,383
Total	572,407,768	(2,918,400)	0	(2,758,135)	(5,676,536)	566,731,232	278,690	8,363,808	574,445,837	22,399,326	596,844,162	27,085,793	623,929,955
<b>Commercial</b>													
08GNSV006/M/MN	326,921,369	(397,763)	1,577,620	189,270	1,369,127	328,280,496	(59,700)	4,984,297	334,011,039	16,105,441	350,116,480	27,411,913	377,528,393
08GNSV008/A/M	17,636,791	247,004	86,407	(138,086)	199,325	17,832,115	1,902	305,143	18,139,160	882,210	19,021,370	1,925,756	20,947,126
08GNSV006/B/BM	652,373	1,297	3,158	524	4,979	657,354	(81)	9,753	667,028	(10,532)	677,560	375,191	1,052,751
Subtotal	345,210,535	(149,463)	1,667,185	51,708	1,569,430	346,779,965	(57,879)	5,299,195	352,817,227	16,999,183	369,815,410	29,712,860	399,528,270
08GNSV008/M	58,236,665	62,948	281,678	(85,395)	259,231	58,495,896	(536)	882,491	59,377,851	2,876,338	62,254,189	12,271,199	74,525,388
08GNSV009/9M	12,258,849	180,084	60,089	0	240,183	12,499,032	(615)	296,288	12,794,704	618,324	13,413,028	1,805,070	15,218,098
08GNSV009/A/M	1,255,224	0	5,065	0	5,065	1,260,289	(105)	52,794	1,263,979	69,877	1,333,856	486,759	1,820,615
Subtotal	13,514,073	180,084	66,164	0	246,248	13,760,321	(720)	329,082	14,088,683	688,201	14,776,884	2,291,829	17,068,713
08GNSV0023/M/F	101,660,646	(59,755)	490,891	114,155	545,291	102,250,937	(6,124)	1,458,273	103,664,533	4,160,258	107,824,783	8,413,728	116,238,511
08PRSV003/M	657,411	(59,755)	494,067	114,155	3,176	660,587	106	10,031	670,724	33,084	703,808	(27,605)	676,203
Subtotal	102,318,058	(119,510)	1,384,964	228,310	1,465,807	102,911,524	(6,018)	1,468,303	104,335,257	4,193,334	108,528,591	8,386,123	116,914,714
08OAL0007N	2,009,412	672	9,712	0	10,384	2,019,797	(66)	0	2,019,741	20,278	2,040,019	143,258	2,183,276
08MONL0015	953,500	(7,914)	4,569	0	(3,345)	950,156	(22)	6,765	956,898	16,592	973,490	1,120,748	1,244,238
08TOSS0015	129,436	(87)	625	0	538	129,974	(1)	3,000	132,973	3,707	136,680	(2,257)	134,423
08PTLD000N	813	0	0	0	0	813	0	0	813	0	813	(382)	431
Subtotal	3,093,161	(7,326)	14,906	0	7,578	3,100,739	(79)	9,765	3,110,425	40,576	3,151,002	287,876	3,438,878
08COOLKPRN	0	0	0	0	0	0	0	0	0	0	0	0	0
SMUD	3,311,599	(3,311,599)	0	0	(3,311,599)	0	0	0	0	0	0	0	0
Subtotal	3,311,599	(3,311,599)	0	0	(3,311,599)	0	0	0	0	0	0	0	0
Unbilled	2,524,000	(10,203)	(2,524,000)	0	(2,524,000)	0	0	0	0	0	0	0	0
AGA/Revenue Credit	3,204,860	(3,295,317)	0	80,468	(10,203)	3,194,757	(65,232)	7,988,637	536,924,200	24,796,632	561,720,832	32,949,887	614,670,719
Total	531,473,051	(3,295,317)	0	80,468	(3,214,849)	528,198,202	(65,232)	7,988,637	536,924,200	24,796,632	561,720,832	32,949,887	614,670,719
<b>Industrial</b>													
08GNSV006/M/MN	50,371,516	104,874	111,261	0	216,135	50,587,650	(11,553)	673,012	51,249,109	2,470,694	53,719,803	1,017,620	54,737,423
08GNSV006/A	5,036,323	18,489	11,142	0	29,631	5,065,953	(3,241)	39,082	5,101,794	248,129	5,349,923	412,567	5,762,490
08GNSV006/B	550,689	0	1,214	0	1,214	551,903	(236)	6,782	558,448	13,292	571,740	8,798	580,538
Subtotal	55,958,527	123,362	123,617	0	246,979	56,205,506	(15,036)	718,875	56,909,351	2,732,115	59,641,466	1,438,985	61,080,451
08GNSV008/M	59,039,654	179,280	130,531	0	309,810	59,349,465	(3,492)	882,284	60,228,256	2,917,532	63,145,788	1,205,510	64,351,298
08GNSV009/M	151,151,706	(454,676)	332,169	0	(122,507)	151,029,199	13,320	3,694,000	154,736,519	7,477,886	162,214,405	13,801,123	176,015,528
08GNSV009/A/M	1,289,699	0	2,843	0	2,843	1,292,542	(80)	0	1,322,900	71,439	1,394,339	21,741	1,416,080
Subtotal	152,441,405	(454,676)	335,012	0	(119,664)	152,321,741	13,240	3,724,436	156,059,419	7,549,325	163,608,744	13,822,864	177,431,608
08EPOP0021/M	281,260	0	620	0	620	281,880	(12)	4,388	286,256	13,227	299,483	(18,248)	281,235
08GNSV0023/F	5,029,017	27,680	11,146	0	38,826	5,067,843	58	76,900	5,144,801	206,467	5,351,268	204,405	5,555,673
08PRSV003/M	248,024	36,576	627	0	37,203	285,226	(10)	2,859	288,076	0	288,076	(171,188)	116,888
08SPCL0001	16,713,042	0	431,499	0	431,499	17,144,541	(0)	264,646	17,409,187	387,205	17,796,392	5,146,266	22,942,659
08SPCL0002	21,393,850	(1,117,767)	697,795	0	(419,972)	20,973,878	0	825,571	21,799,448	3,022,204	24,821,652	5,485,719	30,307,371

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Pro Forma Revenue  
Revenue Adjustments

	Type 1 Adjustments				Type 2 Adjustments				Type 3 Adjustments				Total Forecast
	305 Booked	Normalization	Unbilled	Temperature	Total Adjustment	Adjusted Actual	Blocking	Annualized Migration	Adjusted Actual	MPA Proforma	Adjusted Actual	Impact of Forecast	
08SPCL0003	26,444,193	0	(641,927)	0	(641,927)	25,802,266	0	438,784	26,241,051	3,080,502	29,321,553	16,683,115	46,004,668
08SPCL0005	8,846,547	(0)	185,406	0	185,406	9,031,952	0	316,125	9,348,077	900,849	10,248,926	308,851	10,557,777
Subtotal	78,955,933	(1,053,511)	685,165	0	(368,346)	78,587,586	36	1,929,274	80,516,897	7,610,453	88,127,350	27,638,920	115,766,270
08OAL007N	301,897	(375)	664	0	289	301,986	(9)	0	301,977	3,032	305,009	21,419	326,427
08MONL0015	2,792	19	6	0	25	2,817	(0)	58	2,875	63	2,924	442	3,367
08TOSS0015	2,194	0	5	0	5	2,199	(0)	50	2,248	63	2,311	2,331	2,373
Subtotal	306,682	(356)	675	0	319	307,001	(9)	107	307,100	3,144	310,244	21,823	332,067
SMUD	3,303,699	(3,303,699)	0	0	(3,303,699)	0	0	0	0	0	0	0	0
Subtotal	3,303,699	(3,303,699)	0	0	(3,303,699)	0	0	0	0	0	0	0	0
Unbilled	1,275,000	(96,000)	(1,275,000)	0	(1,275,000)	126,394	0	0	126,394	0	126,394	0	126,394
AGA/Revenue Credit	222,394	0	0	0	(96,000)	346,897,693	(5,255)	7,254,978	354,147,416	20,812,569	374,959,985	44,128,102	419,088,087
Total	351,503,294	(4,805,601)	0	0	(4,805,601)	346,897,693	(5,255)	7,254,978	354,147,416	20,812,569	374,959,985	44,128,102	419,088,087
Irrigation	11,346,287	26,269	(103,000)	0	(76,731)	11,269,556	(1,230)	306,461	11,574,787	526,720	12,101,507	56,376	12,157,883
Unbilled	(103,000)	0	103,000	0	103,000	0	0	0	0	0	0	0	0
AGA/Revenue Credit	212,407	0	0	0	0	212,407	(1,230)	306,461	11,787,194	526,720	12,313,914	56,376	12,370,290
Total	11,455,694	26,269	0	0	26,269	11,481,964	(1,230)	306,461	11,787,194	526,720	12,313,914	56,376	12,370,290
Public Street & Highway Lighting	2,081	(21)	15	0	(6)	2,075	(0)	0	2,075	21	2,096	147	2,243
08OAL007N	6,448,546	(44,650)	48,139	0	3,489	6,452,035	(105)	0	6,451,930	63,404	6,515,334	80,273	6,595,607
08SLCO0011	743,994	(475)	5,589	0	5,114	749,108	(19)	0	749,089	7,562	756,651	(33,351)	723,300
08SLCU012P	424,130	(1,643)	3,176	0	1,533	425,663	(11)	0	425,652	4,297	429,949	(18,951)	410,998
08SLCU012E	2,739,667	15,567	20,711	0	36,278	2,775,945	(1,520)	0	2,774,425	28,008	2,802,433	(123,524)	2,678,909
08MONL0015	79,728	(785)	593	0	(192)	79,536	(15)	752	80,273	1,392	81,665	12,353	94,018
08TOSS0015	369,703	(385)	2,776	0	2,391	372,085	(60)	8,402	380,437	10,605	391,043	(6,458)	384,585
08THKO0077	17,277	0	0	0	(81,900)	17,277	(0)	0	17,277	0	17,277	0	17,277
Unbilled	81,000	0	(91,000)	0	(10,000)	0	0	0	0	0	0	0	0
AGA/Revenue Credit	4,683	0	0	0	0	4,683	0	0	4,683	0	4,683	(69,510)	10,911,620
Total	10,910,810	(32,391)	(1)	0	(32,392)	10,878,417	(1,730)	9,154	10,885,841	115,289	11,001,131	(69,510)	10,911,620
Other Sales to Public Authorities	158,900	0	538	0	538	159,438	(36)	2,170	161,572	7,790	169,362	576	169,938
08GNSV0006	18,946,397	97,277	64,438	0	161,715	19,108,111	(524)	425,011	19,532,598	943,944	20,476,542	612,978	21,089,520
08GNSV0009/9M	2,787	0	0	0	0	2,787	2	55	2,863	114	2,977	(157)	2,820
08GNSV0023	19,108,054	97,277	64,985	0	162,262	19,270,346	(558)	427,245	19,697,033	951,348	20,648,881	613,397	21,262,278
Subtotal	4,500	0	15	0	15	4,515	0	0	4,515	45	4,560	320	4,880
08OAL007N	65,000	0	(65,000)	0	(65,000)	0	0	0	0	0	0	0	0
Unbilled	19,177,584	97,277	0	0	97,277	19,274,861	(558)	427,245	19,701,548	951,893	20,653,441	613,717	21,267,158
AGA/Revenue Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	19,177,584	97,277	0	0	97,277	19,274,861	(558)	427,245	19,701,548	951,893	20,653,441	613,717	21,267,158
Interdepartmental	0	0	0	0	0	0	0	0	0	0	0	0	0
08GNSV0023	0	0	0	0	0	0	0	0	0	0	0	0	0
08GNSV006B	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,486,868,201	(10,728,164)	(1)	(2,677,667)	(13,405,832)	1,483,462,369	204,685	24,350,483	1,507,892,036	69,601,429	1,577,493,465	124,744,365	1,702,237,831

Notes:

- Type 1 adjustment includes weather normalization, removal of SMUD buy-through and normalization of special contract revenues and out of period adjustments.
- Type 2 adjustment on revenues includes annualization of changes in rates and the adjustment made to reconcile the booked revenue with the blocking revenue.
- Type 3 adjustment on revenues is due to the difference between the adjusted actual and forecasted loads and special contract Proforma revenues and MPA.

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Pro Forma Revenue  
 Historical Test Period 12 Months Ending June 2010  
 Forecast Test Period 12 Months Ending June 2012

	A	B	C	D	E
	Total Actual MWhs	Normalization Adjustment MWhs <sup>1</sup>	Total Adjusted Actual MWhs	Forecast Adjustment MWhs <sup>2</sup>	Total Utah Forecast MWhs
Residential	6,567,267	(36,005)	6,531,262	325,557	6,856,819
Commercial	7,524,392	1,703	7,526,095	802,272	8,328,367
Industrial	5,341,187	(16,148)	5,325,039	357,143	5,682,182
Situs Contracts - 1	431,086	7,967	439,053	126,979	566,032
Situs Contracts - 2	744,942	(2,201)	742,741	164,150	906,891
Situs Contracts - 3	742,888	(20,238)	722,650	430,539	1,153,189
Situs Contracts - 5	237,077	2,013	239,090	7,633	246,723
Irrigation	184,084	508	184,593	2,867	187,460
Public St & Hwy	79,536	(240)	79,296	(2,456)	76,840
Other Sales Pub Auth	423,037	(894)	422,143	15,167	437,310
Interdepartmental	-	-	-	-	-
Total Utah	22,275,497	(63,535)	22,211,962	2,229,851	24,441,813
Source / Formula			A+B		C+D

<sup>1</sup> Includes weather normalization, out of period adjustments, the adjustment made to reconcile the booked with blocking MWh's, normalization of MWh's and buy-through MWh's for special contracts.

<sup>2</sup> Differences between normalized actual and forecast load.

	<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	(961,487)	SG	43.284%	(416,171)	3.2.2
Other Electric Revenue	456	1	(93,989)	SE	42.587%	(40,027)	3.2.2
Other Electric Revenue	456	2	953,683	SG	43.284%	412,793	3.2.2
Other Electric Revenue	456	3	5,606,716	SG	43.284%	2,426,817	3.2.2
Other Electric Revenue	456	3	850,500	SE	42.587%	362,200	3.2.2
Total Wheeling Revenue Adjustment			<u>6,355,422</u>			<u>2,745,612</u>	
Wheeling Imbalance Expense	566	1	(430,371)	SG	43.284%	(186,282)	
<b>Adjustment Detail:</b>							
Actual Wheeling Revenues 12 ME June 2010			64,145,260				3.2.1
Total Adjustments			<u>6,355,422</u>				3.2.2
Normalized Wheeling Revenues			<u>70,500,682</u>				3.2.2

**Description of Adjustment:**

This adjustment reflects the level of wheeling revenues the Company expects in the 12 months ending June 2012 by adjusting the normalized revenues for the 12 months ended June 30, 2010 for annualizing and pro forma changes.

	Post Merger Pt to Pt 301912	Pre-Merger Wheeling 301916	Pre-Merger Wheeling 301917	Ancillary - C&T 301970	Ancillary 302902	Use of Facilities 302901	Non Firm Wheeling 301922	ST Firm Wheeling 301926	Penalties 505961	Penalties 505963	Total
Bonneville Power Administration	-	(4,869,575)	-	-	-	-	-	-	-	-	(4,869,575)
WAPA Folsom	-	(1,000)	-	-	-	-	-	-	-	-	(1,000)
Powder River Energy Corp	-	-	-	-	-	(175)	-	-	-	-	(175)
South Columbia Basin Irrigation District	-	-	-	-	-	(1,239)	-	-	-	-	(1,239)
Cowlitz County PUD	-	54,286	-	-	-	(164,417)	-	-	-	-	(110,130)
Basin Electric Power Cooperative	(262,506)	-	-	(9,428)	(29,943)	-	(18,104)	(704)	(8,914)	-	(328,895)
Black Hills, Inc.	(1,886,463)	-	-	-	-	-	(66,135)	(1,401)	(7,306)	-	(1,953,304)
Bonneville Power Administration	(648,446)	-	(1,005,602)	(212,617)	(360,750)	(1,171,506)	(18)	(1,401)	-	-	(3,207,645)
Carroll Power Markets, LLC	-	-	-	-	-	-	(1,177,369)	(1,770)	-	-	(1,179,159)
Comoco	-	-	-	-	-	-	-	-	-	(5,919)	(64,607)
Constellation	(26,252)	-	-	-	-	-	(62,435)	-	-	-	(18,852)
Coral Power/Shell	-	-	-	-	-	-	(18,852)	-	-	-	(3,949,677)
Deseret Generation & Transmission Cooperative	-	-	(2,490,854)	(1,045,769)	(409,706)	-	-	(3,348)	-	-	(151,308)
Fall River Rural Electric Cooperative	-	-	-	-	-	-	-	-	-	-	(36,182)
Flathhead Electric	-	-	-	-	-	-	-	-	-	-	(90,108)
Foot Creek III, LLC	-	-	-	-	-	-	-	-	-	-	(142,885)
Idaho Power Company	(665,386)	-	-	-	-	-	(950,220)	(12,284)	-	-	(962,514)
Morgan Stanley Capital Group, Inc.	-	-	-	-	-	-	(1,355)	-	-	-	(20,327,547)
Pacific Gas & Electric Company	-	-	-	-	-	-	-	-	-	-	-
Portland General Electric	-	-	-	-	-	-	-	-	-	-	-
Powertex Corporation	(1,944,000)	-	-	(8,022)	(2,819)	-	(2,121,945)	(2,171)	-	(578)	(4,079,535)
Iberdrola Renewables Inc.	(783,773)	-	-	(190,725)	(67,012)	-	(1,217,293)	(2,519,976)	-	(41,208)	(2,519,976)
Public Service Company of Colorado	-	-	-	-	-	-	(32,821)	(37,376)	-	-	(70,197)
Rainbow Energy Marketing	-	-	-	-	-	-	(30,977)	(99,245)	-	-	(130,222)
Sempra Energy Trading Corp	-	-	-	-	-	-	-	-	-	-	-
Sierra Pacific Power	-	-	-	-	-	-	-	-	-	-	-
State of South Dakota	(97,200)	-	-	-	-	-	(17,066)	(4,650)	(13,059)	-	(34,775)
TransAlta Energy	-	-	-	-	-	-	-	-	-	-	-
Tri-State Generation and Trans	(98,956)	-	-	-	-	-	-	-	-	-	(97,200)
UAMP	-	-	(7,507,671)	(410,561)	(223,776)	-	(81,737)	-	-	-	(8,160,422)
Utah Municipal Power Agency	(119,700)	-	(2,040,683)	(71,340)	(36,000)	-	(3,486)	(18,414)	-	-	(2,148,023)
Warm Springs	(21,225)	-	-	-	-	-	-	-	-	-	(119,700)
Western Area Power Administration	-	-	-	-	-	-	-	-	-	-	-
Western Area Power Administration	(1,289,211)	-	(2,777,193)	(72,419)	(25,444)	-	(964,896)	-	-	(346,207)	(2,777,193)
NextEra Energy Resources, LLC	-	-	-	-	-	-	-	-	-	-	-
San Diego Gas and Electric	-	-	-	-	-	-	-	-	-	-	-
Southern Calif Edison Com Direct	-	-	-	-	-	-	-	-	-	-	-
PPL Energy Plus, LLC	-	-	-	-	-	-	-	-	-	-	(327,547)
US Bureau of Reclamation	(4,834)	(12,632)	(25,615)	-	(14,618)	-	-	-	-	-	(65,864)
Moon Lake Electric Association	(354,375)	-	(20,128)	-	-	-	-	-	-	-	(57,699)
Seattle City Light	-	-	-	-	-	-	-	-	-	-	(20,128)
Eugene Water & Electric Board	-	-	-	-	-	-	(29,912)	-	-	-	(354,375)
Weyerhaeuser Company	-	-	-	-	-	-	-	-	-	-	(29,912)
Sempra Energy Solutions LLC	(147,289)	-	-	(12,205)	(4,288)	-	-	-	-	-	(163,782)
Enef	(131,625)	-	-	-	-	-	-	-	-	-	(131,625)
Integrus	-	-	-	-	-	-	(175)	-	-	-	(175)
Bear Energy	-	-	-	-	-	-	-	-	-	-	-
Citigroup Energy	-	-	-	-	-	-	-	-	-	-	-
JPM Ventures Energy	-	-	-	(3,131)	(1,100)	-	-	(6)	-	(3,512)	(7,749)
Barclays Bank	-	-	-	-	-	-	-	(6)	-	-	(6)
Municipal Energy Agency of Nebraska	-	-	-	-	-	-	-	-	-	-	-
Raser Power Systems LLC	(267,300)	-	-	(23,209)	(8,155)	-	-	-	-	(1,398)	(300,062)
Nevada	-	-	-	-	-	-	-	-	-	-	-
Highland	-	-	-	-	-	-	-	-	-	-	-
Colorado Springs Utilities	-	-	-	-	-	-	-	-	-	-	-
Macquarie Energy, LLC	-	-	-	-	-	-	(93)	-	-	-	(93)
Enture Energy, LLC	-	-	-	-	-	-	(2,774)	-	-	-	(2,774)
San River Project	-	-	-	-	-	-	-	-	-	-	-
Sila River Power, LP	-	-	-	-	-	-	-	-	-	-	-
Black Hills/Colorado Electric Utility Company, L	-	-	-	-	-	-	-	(4,257)	-	-	(4,257)
The Energy Authority	-	-	-	-	-	-	-	(2,377)	-	-	(2,377)
Actuals and Adjustments	(111,444)	29,728	76,514	-	(3,385)	(25,219)	115,056	(16,315)	-	-	63,935
Actual Totals	(9,061,031)	(4,898,149)	(15,791,231)	(2,059,426)	(1,228,987)	(22,296,248)	(6,954,625)	(1,427,461)	(29,279)	(398,823)	(64,145,260)



Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Wheeling Revenue

Customer	Post Merger Pt to Pt 301912	Pre-Merger Wheeling 301918	Pre-Merger Wheeling 301917	Ancillary - C&T 301970	Ancillary 302902	Use of Facilities 302901	Non Firm Wheeling 301922	ST Firm Wheeling 301926	Penalties 505961	Penalties 505963	Total
<b>Incremental Adjustment:</b>											
Adj Type											
1	Reverse unreserved use charges: NextEra	155,211	-	-	-	-	-	-	-	-	155,211
2	Annualize contract with NextEra	(656,875)	-	-	-	-	-	-	-	-	(656,875)
1	Annualize contract with Seattle City	(253,125)	-	-	-	-	-	-	-	-	(253,125)
1	Reverse unreserved use charges: Iberdrola	54,800	-	-	-	-	-	-	-	-	54,800
1	Reverse unreserved use charges: Constellation	26,300	-	-	-	-	-	-	-	-	26,300
1	Remove Basin load as network service for Sheridan and Decker load terminated	253,400	-	-	-	-	-	-	-	-	253,400
2	Annualize estimated revisions to Black Hills network charge for 2009 usage	(34,400)	-	-	-	-	-	-	-	-	(34,400)
2	Annualize estimated revisions to Bonneville Power Administration network charge for 2009 usage	30,000	-	-	-	-	-	-	-	-	30,000
3	Annualize contract change with BPA to tariff p1-loc-st (bydco)	(1,360,800)	312,276	-	-	-	-	-	-	-	(1,048,524)
2	Annualize estimated revisions to Western Area Power Administration network charge for 2009 usage	1,500	-	-	-	-	-	-	-	-	1,500
2	Annualize estimated revisions to US Bureau of Reclamation network charge for 2009 usage	454	-	-	-	-	-	-	-	-	454
2	Annualize estimated revisions to Sempra network charge for 2009 usage and added load	(44,700)	-	-	-	-	-	-	-	-	(44,700)
1	Eliminate re-assignments-Idaho	(93,989)	-	-	-	-	93,989	-	-	-	-
3	Estimate new network agreement for Tri-State load	(281,600)	-	-	-	-	-	-	-	-	(281,600)
2	Annualize reserves for NextEra	-	-	(71,581)	(24,956)	-	-	-	-	-	(96,537)
3	Estimated changes for 2011 based on estimated usage differences, contract changes, accruals, etc.	-	(115,169)	(113,449)	(18,442)	(1,282)	-	-	-	-	(248,342)
3	Estimated decrease in use of facilities charge for PG&E and SCE	-	-	-	-	35,500	-	-	-	-	35,500
1	Adjust Cowitz revenue for transfers in account reporting	-	(54,286)	-	-	54,286	-	-	-	-	-
1	Eliminate accruals related to prior/higher rates for use of facilities adjusted for depreciation	-	-	-	-	26,219	-	-	-	-	26,219
1	Transfer Warm Springs revenue to use of facilities	119,700	-	-	-	(119,700)	-	-	-	-	-
1	Remove accrual differences as accounted for in annualizing new/changes in agreements	111,444	-	-	-	-	-	-	-	-	111,444
3	Non-firm transmission for new generation	-	-	-	-	-	(850,500)	-	-	-	(850,500)
3	New long-term point-to-point agreements for 6 months	(5,811,750)	-	-	-	-	-	-	-	-	(5,811,750)
3	PG&E lease revenue reduction for 6 months	-	-	-	-	1,750,000	-	-	-	-	1,750,000
1	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers	-	-	-	-	-	-	-	29,279	-	29,279
	<b>Test Period Incremental Adjustments</b>	<b>(7,684,430)</b>	<b>257,990</b>	<b>(115,169)</b>	<b>(43,397)</b>	<b>1,743,023</b>	<b>(7,711,136)</b>	<b>(1,427,461)</b>	<b>398,823</b>	<b>-</b>	<b>(6,355,422)</b>
	<b>Accum Test Period Totals</b>	<b>(16,745,461)</b>	<b>(4,640,159)</b>	<b>(15,906,400)</b>	<b>(2,244,456)</b>	<b>(20,553,225)</b>	<b>(7,711,136)</b>	<b>(1,427,461)</b>	<b>-</b>	<b>-</b>	<b>(70,500,582)</b>
1	Type 1 adjustments (Normalize for out of period and one-time adj's)	626,866	(54,286)	-	-	(38,195)	93,989	-	29,279	398,823	1,055,476
2	Type 2 adjustments (Annualize changes that occur during the test period)	(857,146)	-	-	(71,581)	(24,956)	-	-	-	-	(953,683)
3	Type 3 adjustments (Proforma known and measurable changes or estimated changes)	(7,454,150)	312,276	(115,169)	(113,449)	1,782,218	(850,500)	-	-	-	(6,457,216)
	<b>Total</b>	<b>(7,684,430)</b>	<b>257,990</b>	<b>(115,169)</b>	<b>(43,397)</b>	<b>1,743,023</b>	<b>(7,711,136)</b>	<b>(1,427,461)</b>	<b>398,823</b>	<b>-</b>	<b>(6,355,422)</b>

Ref 3.2  
 Ref 3.2  
 Ref 3.2  
 Ref 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 Revenue:</b>							
Remove 12 ME June 2010 Allowance Sales	4118	3	4,828,301	SE	42.587%	2,056,212	3.3.1
Add 12 ME June 2012 Amortization	4118	3	(3,443,333)	SE	42.587%	(1,466,401)	3.3.1
			<u>1,384,968</u>			<u>589,812</u>	
<b>Adjustment to Rate Base:</b>							
Regulatory Deferred Sales	25398	3	(4,762,394)	SE	42.587%	(2,028,145)	3.3.1
<b>Adjustment to Taxes:</b>							
Accumulated Deferred Income Taxes	190	3	1,807,376	SE	42.587%	769,701	3.3.1
Schedule M Deduction	SCHMDT	3	3,223,077	SE	42.587%	1,372,601	3.3.1
DIT Expense	41010	3	1,223,190	SE	42.587%	520,916	3.3.1

**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 June 2010 with the amortization in the test period.

Description	Beginning of the Period		Ending of the Period		Accumulated Amortization	End Unamortized Balance	Current Period Amortization	Beg Unamortized Balance	Unrealized Gain SCHMAT	Realized Gain SCHMDT	D.I.T. Expense	Accumulated Deferred Income Tax	
	Date Booked	Sales To Date	Jun-12	Jun-11								Jun-12	Jun-11
Mar-07		2,322,500	2,322,500	0	0	0	0	0	0	0	0	0	0
Apr-07		3,727,548	3,727,548	0	0	0	0	0	0	0	0	0	0
May-07		2,897,500	2,897,500	0	0	0	0	0	0	0	0	0	0
Oct-07		2,872,500	2,872,500	0	179,520	179,520	179,520	0	179,520	68,130	68,130	68,130	0
Dec-07		2,843,450	2,843,450	0	296,173	296,173	296,173	0	296,173	112,401	112,401	112,401	0
Apr-08		1,192,027	1,192,027	0	223,501	223,501	223,501	0	223,501	84,821	84,821	84,821	0
Oct-08		149,500	140,175	9,325	37,380	348,372	46,705	0	37,380	14,186	17,725	17,725	3,539
Nov-08		1,393,500	1,277,364	116,136	348,372	464,508	464,508	0	348,372	132,211	176,285	176,285	44,075
Dec-08		2,154,000	1,929,625	224,375	538,500	762,875	762,875	0	538,500	204,366	289,519	289,519	85,153
Jan-09		194,500	170,184	24,316	48,624	48,624	72,940	0	48,624	18,453	27,681	27,681	9,228
Apr-09		173,141	140,673	32,468	43,284	43,284	75,752	0	43,284	16,427	28,749	28,749	12,322
Jun-09		1,017,500	784,326	233,174	294,376	487,550	487,550	0	294,376	96,538	185,030	185,030	88,492
Aug-09		1,455,000	1,060,955	394,045	363,756	757,801	757,801	0	363,756	138,049	287,593	287,593	149,544
Sep-09		950,750	673,438	277,312	237,684	514,996	514,996	0	237,684	90,203	195,446	195,446	105,743
Feb-10		402,500	243,165	159,335	100,620	259,955	259,955	0	100,620	38,186	98,656	98,656	60,469
Mar-10		1,647,551	961,072	686,479	411,888	1,098,367	1,098,367	0	411,888	156,316	416,841	416,841	260,526
Apr-10		372,500	209,520	162,980	93,120	256,100	256,100	0	93,120	35,340	97,193	97,193	61,853
Sep-10		395,000	181,038	213,962	98,748	312,710	312,710	0	98,748	37,476	118,677	118,677	81,201
Forecast Sale		96,800	36,306	60,494	24,204	84,698	84,698	0	24,204	9,186	32,144	32,144	22,958
Forecast Sale		96,800	34,289	62,511	24,204	86,715	86,715	0	24,204	9,186	32,909	32,909	23,724
Forecast Sale		96,800	32,272	64,528	24,204	88,732	88,732	0	24,204	9,186	34,440	34,440	24,489
Forecast Sale		96,800	30,355	66,545	24,204	90,749	90,749	0	24,204	9,186	35,323	35,323	25,254
Forecast Sale		123,968	36,162	87,806	30,996	118,802	118,802	0	30,996	11,763	45,087	45,087	33,323
Forecast Sale		96,800	26,221	70,579	24,204	94,783	94,783	0	24,204	9,186	35,971	35,971	26,785
Forecast Sale		35,200	4,398	30,802	4,398	4,398	4,398	0	35,200	(11,690)	0	0	11,690
Forecast Sale		35,200	3,665	31,535	3,665	3,665	3,665	0	35,200	(11,968)	0	0	11,968
Forecast Sale		35,200	2,932	32,268	2,932	2,932	2,932	0	35,200	(12,246)	0	0	12,246
Forecast Sale		35,200	2,199	33,001	2,199	2,199	2,199	0	35,200	(12,524)	0	0	12,524
Forecast Sale		44,256	1,844	42,412	1,844	1,844	1,844	0	44,256	(16,096)	0	0	16,096
Forecast Sale		35,200	34,667	733	733	733	733	0	35,200	(13,081)	0	0	13,081
Totals		26,989,192	23,838,337	3,150,855	<b>3,443,333</b>	6,373,933	6,373,933	220,256	3,443,333	1,223,190	2,418,971	2,418,971	1,195,781

SO2 credit Unamortized Balance	6,373,933	SO2 Sales	1,306,779	Deferred Income Tax	1,306,779	DIT Unamort Balance	2,418,971
Beginning Balance	3,150,855	12 Months Ended June 2010	(83,589)		(83,589)		1,195,781
Ending Balance	<b>4,762,394</b>	<b>4,828,301</b>	<b>1,223,190</b>		<b>1,223,190</b>		<b>1,807,376</b>
Average Balance	<b>4,762,394</b>						

Schedule M's  
 (3,443,333)  
 220,256  
**(3,223,077)** Ref # 3.3

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Revenue:</b>							
Remove Booked REC Revenues	456	3	(98,525,363)	SG	43.284%	(42,645,828)	3.4.1
Add forecast REC Revenues	456	3	55,714,225	SG	43.284%	24,115,407	3.4.1
			<u>(42,811,138)</u>			<u>(18,530,421)</u>	
<u>Eligible for OR/CA/WA RPS:</u>							
Reallocation of Jun 2012 Rev for Non-RPS States	456	3	9,243,265	SG	43.284%	4,000,865	3.4.1
Adjustment for CA RPS Banking	456	3	(434,932)	CA	0.000%	-	3.4.1
Adjustment for OR RPS Banking	456	3	(6,736,183)	OR	0.000%	-	3.4.1
Adjustment for WA RPS Banking	456	3	(2,072,151)	WA	0.000%	-	3.4.1
			<u>-</u>			<u>4,000,865</u>	
<u>Eligible for OR/CA RPS:</u>							
Reallocation of Jun 2012 Rev for Non-RPS States	456	3	10,998,691	SG	43.284%	4,760,686	3.4.1
Adjustment for CA RPS Banking	456	3	(667,076)	CA	0.000%	-	3.4.1
Adjustment for OR RPS Banking	456	3	(10,331,615)	OR	0.000%	-	3.4.1
			<u>-</u>			<u>4,760,686</u>	
<u>Eligible for CA RPS Only:</u>							
Reallocation of Jun 2012 Rev for Non-RPS States	456	3	163,224	SG	43.284%	70,650	3.4.1
Adjustment for CA RPS Banking	456	3	(163,224)	CA	0.000%	-	3.4.1
Adjustment for OR Ineligible Wind (Rolling Hills)	456	3	(2,527,994)	OR	0.000%	-	3.4.1
Adjustment for OR Ineligible Wind (Rolling Hills)	456	3	2,527,994	OTHER	0.000%	-	3.4.1
			<u>-</u>			<u>70,650</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 sold. These RECs may be applied to meet renewable portfolio standards in various states. To comply with current year or future year renewable portfolio requirements in California, Oregon, and Washington, during the test period the Company will not sell the portion of RECs allocated to those states. This adjustment reallocates Oregon, Washington, and California's SG factor amounts to the Company's other jurisdictions, consistent with the agreement with the Multi-State Process (MSP) standing committee.

Rocky Mountain Power  
Utah General Rate Case - June 2012  
REC Revenue

REC Revenue Forecast - 12 ME June 2012

Eligible for ORICAWA RPS	\$ 16,923,283
Eligible for CA/OR RPS	\$ 29,134,230
Eligible for CA RPS only	\$ 9,656,711
<b>Grand Total REC Revenues Forecast - 12 ME June 2012</b>	<b>\$ 55,714,225</b>

Ref 3.4

Adjustment to 12 ME June 2012 For Renewable Portfolio Standards

SG Factor Amounts	Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
			100.000%	1.662%	25.743%	7.919%	15.739%	43.264%	3.32%	0.320%	
Eligible for ORICAWA RPS	3	SG	16,923,283	281,293	4,356,644	1,340,169	2,663,587	7,325,093	902,377	54,121	
Adjustment for RPS/Commission Order	3	SG	9,243,265	153,638	2,379,539	731,982	1,454,815	4,000,865	492,866	29,560	
Adjustment for RPS/Commission Order	3	Situs	(9,243,265)	(434,932)	(6,736,183)	(2,072,151)					
			16,923,283				4,118,401	11,325,958	1,395,243	83,681	
12 ME June 2012 REC Revenues - Reallocated totals											
Eligible for ORICA RPS	3	SG	29,134,230	484,259	7,500,168	2,307,164	4,585,490	12,610,493	1,553,484	93,172	
Adjustment for RPS/Commission Order	3	SG	10,998,691	182,817	2,831,447	870,995	1,731,104	4,760,686	586,468	35,174	
Adjustment for RPS/Commission Order	3	Situs	(10,998,691)	(667,076)	(10,331,615)						
			29,134,230			3,178,159	6,316,594	17,371,178	2,139,952	128,346	
12 ME June 2012 REC Revenues - Reallocated totals											
Eligible for CA RPS - Rolling Hills	3	SG	9,656,711	160,511	2,485,974	764,723	1,519,888	4,179,821	514,911	30,882	
Adjustment for RPS/Commission Order	3	SG	163,224	2,713	42,019	12,926	25,690	70,650	8,703	522	2,527,994
Adjustment for RPS/Commission Order	3	Situs	(163,224)	(163,224)	(2,527,994)						
			9,656,711			777,649	1,545,578	4,250,471	523,615	31,404	2,527,994
12 ME June 2012 REC Revenues - Reallocated totals											
Reallocated Revenues for 12 ME June 2012		SG	20,241,956	336,455	5,210,966	1,602,977	3,185,919	8,761,551	1,079,334	64,734	
		Situs	(20,241,956)	(1,102,008)	(17,067,798)	(2,072,151)					
<b>Test Period REC Revenues - Total Reallocated</b>			<b>55,714,225</b>	<b>-</b>	<b>-</b>	<b>3,955,808</b>	<b>11,980,573</b>	<b>32,947,608</b>	<b>4,058,810</b>	<b>243,431</b>	<b>2,527,994</b>

Rocky Mountain Power  
Utah General Rate Case - June 2012  
REC Revenue

**Renewable Energy Credits From Wind Generation - 12 Months Ended June 2012**

1 - Renewable Energy Credits from Wind (Eligible for OR/CA/WA RPS) - MWH	1,155,863
2 - Renewable Energy Credits from Wind (Eligible for CA/OR RPS) - MWH	3,458,706
3 - Renewable Energy Credits from Wind (Eligible for CA RPS only) - MWH	293,514

<b>1 - Renewable Energy Credits Eligible for OR/CA/WA RPS</b>			
Wind Generation - MWH	1,155,863	Above	
SG Factor Allocated Portion	64.68%		
<b>Wind MWH Available for Sale</b>	<b>747,557</b>		
Percent Sold*	75.00%		
<b>MWH Sold in Test Period</b>	<b>560,668</b>		
Known Wind Sales	368,175	\$	15,104,476
Available Wind Credits Remaining for Sale @ \$7	192,493	\$	1,347,451
		\$	16,451,927
<i>*15% of Available Wind Credits Remaining is expected to be sold in the following year @ \$4</i>			
<b>Vintage RECs</b>			
(RECs remaining from the previous period - 12 months ending June 2011 - sold @ \$4.)	117,839	\$	471,356
<b>Total REC Revenues Eligible for OR/CA/WA RPS - 12 ME June 2012</b>		<b>\$</b>	<b>16,923,283</b>

Ref 3.4.1

<b>2 - Renewable Energy Credits Eligible for CA/OR RPS</b>			
Wind Generation - MWH	3,458,706	Above	
SG Factor Allocated Portion	72.59%		
<b>Wind MWH Available for Sale</b>	<b>2,510,825</b>		
Percent Sold*	75.00%		
<b>MWH Sold in Test Period</b>	<b>1,883,119</b>		
Known Wind Sales - MWh	399,252	\$	17,351,912
Available Wind Credits Remaining for Sale @ \$7	1,483,867	\$	10,387,066
		\$	27,738,978
<i>*15% of Available Wind Credits Remaining is expected to be sold in the following year @ \$4</i>			
<b>Vintage RECs</b>			
(RECs remaining from the previous period - 12 months ending June 2011 - sold @ \$4.)	348,813	\$	1,395,253
<b>Total REC Revenues Eligible for CA/OR RPS - 12 ME June 2012</b>		<b>\$</b>	<b>29,134,230</b>

Ref 3.4.1

<b>3 - Renewable Energy Credits Eligible for CA RPS - Rolling Hills</b>			
Wind Generation - MWH	293,514	Above	
SG Factor Allocated Portion	98.34%		
<b>Wind MWH Available for Sale</b>	<b>288,635</b>		
Percent Sold*	75.00%		
<b>MWH Sold in Test Period</b>	<b>216,477</b>		
Known Wind Sales	215,373	\$	9,476,412
Available Wind Credits Remaining for Sale @ \$7	1,104	\$	7,725
	216,477	\$	9,484,137
<i>*15% of Available Wind Credits Remaining is expected to be sold in the following year @ \$4</i>			
<b>Vintage RECs</b>			
(RECs remaining from the previous period - 12 months ending June 2011 - sold @ \$4.)	43,143	\$	172,573
<b>Total REC Revenues Eligible for CA RPS - 12 ME June 2012</b>		<b>\$</b>	<b>9,656,711</b>

Ref 3.4.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Joint Use Revenue	454	3	198,778	UT	100.000%	198,778	3.5.1

**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. This change is described in the testimony of Jeffrey M. Kent.

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Joint Use Revenue

State	FERC	SAP	Year Ended June-2010			Year Ending June-2012			Comments
			Attachment Count	Rate	Revenue	Attachment Count	Rate	Revenue <sup>1</sup>	
UT	454.1	301864	168,112	\$ 7.02	\$ 1,180,146	168,112	\$ 8.10	\$ 1,343,494	Rate and count is fixed per existing Settlement Agreement with Qwest effective December 2005 through 2015.
UT (Qwest)	454.1	301864	67,108	\$ 12.56	\$ 842,876	67,108	\$ 12.56	\$ 842,876	
Billing Adjustments <sup>2</sup>	454.1	301864			\$ (53,752)				
<b>Subtotal</b>			<b>235,220</b>		<b>\$ 1,969,270</b>	<b>235,220</b>		<b>\$ 2,186,370</b>	
Application Fees	454.1	301867 & 301879			\$ 8,261				Application Fee & Per Pole Processing included in the proposed 2011 Rate
Per Pole Fees	454.1	301867 & 301879			\$ 10,060				
<b>Total Joint Use Revenue</b>					<b>\$ 1,987,592</b>			<b>\$ 2,186,370</b>	

\$ 198,778  
Ref 3.5

<sup>1</sup> Revenue for year-ending June 2012 is calculated based off an effective billing cycle month of October 1, 2010 - assuming a rate effective date of mid-September  
<sup>2</sup> Includes billing adjustments due to prior period contact rental and quantity adjustments due to inventory reconciliation with pole attachers



	<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>							
Ancillary Revenue	456	3	(2,471,595)	SG	43.284%	(1,069,808)	3.6.1

**Description of Adjustment:**

An existing ancillary revenue contract will terminate December 31, 2011. This adjustment reduces ancillary revenue booked for this contract as of June 2010 by fifty percent to reflect an expected level through the test year ending June 2012.

FERC	Month	GL 301915	GL 301939	Total Actuals		
		Actuals	Accrual	YE Jun-2010	YE Jun-2012	Adjustment <sup>1</sup>
4562300	Jul-09	455,209	451,210	(455,864)	450,555	225,277
4562300	Aug-09	391,153	402,614	(451,210)	342,556	171,278
4562300	Sep-09	457,164	484,563	(402,614)	539,113	269,557
4562300	Oct-09	393,426	393,468	(484,563)	302,331	151,166
4562300	Nov-09	353,326	349,917	(393,468)	309,775	154,888
4562300	Dec-09	426,171	418,027	(349,917)	494,281	247,141
4562300	Jan-10	344,128	351,420	(418,027)	277,520	138,760
4562300	Feb-10	380,631	394,416	(351,420)	423,627	211,814
4562300	Mar-10	318,908	338,509	(394,416)	263,002	131,501
4562300	Apr-10	451,073	438,335	(338,509)	550,899	275,449
4562300	May-10	486,648	473,717	(438,335)	522,030	261,015
4562300	Jun-10	472,442	468,776	(473,717)	467,500	233,750
		<b>4,930,279</b>	<b>4,964,972</b>	<b>(4,952,060)</b>	<b>4,943,191</b>	<b>2,471,595</b>

Ref 3.6

<sup>1</sup> Adjustment removes half of the revenues booked for base year ended June 2010 as the contract expires December 2011.



**Rocky Mountain Power**  
**Utah General Rate Case – June 30, 2012**  
**Operation & Maintenance Expense Adjustment Index**

The Company's June 2010 actual O&M expenses are the basis for the test period O&M expenses. These actual expenses are adjusted for various normalizing items including labor costs, non-labor operation and maintenance, and inflation to reflect the appropriate level of on-going costs that the Company expects to incur during the June 2012 test period. The following adjustments are included:

- 4.1 Miscellaneous General Expense
- 4.2 Irrigation Load Control Program
- 4.3 Non-Recurring Entries
- 4.4 MEHC Cross Charge
- 4.5 DSM Revenue and Expense Removal
- 4.6 Generation Overhaul Expense
- 4.7 MEHC Transition Savings
- 4.8 Cool Keeper Call Center Labor
- 4.9 Solar Photovoltaic Program
- 4.10 Advertising Expense
- 4.11 Insurance Expense
- 4.12 O&M Expense Escalation
- 4.13 Utah Automated Meter Reading Program
- 4.14 Pension Curtailment and Date Change
- 4.15 Incremental Generation and Transmission O&M
- 4.16 Wage and Employee Benefits
- 4.17 Uncollectible Expense



Rocky Mountain Power  
 Normalized Results of Operations  
 Tab 4 Adjustment Summary  
 Twelve Months Ending June 30, 2012

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	MEHC Transition Savings	Cool Keeper Call Center Labor	Solar Photovoltaic Program	Advertising Expense	Insurance Expense	O&M Expense Escalation	Utah Automated Meter Reading Program
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	-	-	-	-	-	3,148,650	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	411,389	-
12 Other Power Supply	-	-	-	-	623,998	942,872	-
13 Transmission	-	-	-	-	381,464	544,674	-
14 Distribution	-	-	-	-	3,558,603	2,006,277	-
15 Customer Accounting	-	(13,271)	-	-	-	643,346	(343,968)
16 Customer Service & Info	-	-	(332,372)	(29,247)	-	82,691	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	1,975,516	-	2,674	-	(3,247,006)	(426,310)	-
19							
20 Total O&M Expenses	1,975,516	(13,271)	(329,698)	(29,247)	1,318,059	7,353,589	(343,968)
21							
22 Depreciation	-	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-	-
25 Income Taxes - Federal	(645,426)	4,330	111,768	9,995	(491,840)	(2,387,552)	116,632
26 Income Taxes - State	(132,069)	904	10,448	698	86,822	(533,975)	10,827
27 Income Taxes - Def Net	-	-	-	-	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-	-	-	-
30							
31 Total Operating Expenses:	1,198,021	(8,037)	(207,482)	(18,554)	913,041	4,432,061	(216,510)
32							
33 Operating Rev For Return:	(1,198,021)	8,037	207,482	18,554	(913,041)	(4,432,061)	216,510
34							
35 Rate Base:							
36 Electric Plant In Service	-	-	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-	-
44 Working Capital	18,394	(123)	(3,186)	(285)	13,519	70,754	(3,324)
45 Weatherization Loans	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	18,394	(123)	(3,186)	(285)	13,519	70,754	(3,324)
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	-	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-
53 Accum Def Income Tax	4,207	-	-	-	-	-	-
54 Unamortized ITC	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-	-
58							
59 Total Rate Base Deductions	4,207	-	-	-	-	-	-
60							
61 Total Rate Base:	22,600	(123)	(3,186)	(285)	13,519	70,754	(3,324)
62							
63 Return on Rate Base	-0.024%	0.000%	0.004%	0.000%	-0.019%	-0.091%	0.004%
64							
65 Return on Equity	-0.047%	0.000%	0.008%	0.001%	-0.036%	-0.174%	0.009%
66							
67 TAX CALCULATION:							
68 Operating Revenue	(1,975,516)	13,271	329,698	29,247	(1,318,059)	(7,353,589)	343,968
69 Other Deductions	-	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-	-
71 Interest	628	(3)	(88)	(8)	375	1,965	(92)
72 Schedule "M" Additions	-	-	-	-	-	-	-
73 Schedule "M" Deductions	-	-	-	-	-	-	-
74 Income Before Tax	(1,976,144)	13,275	329,787	29,255	(1,318,434)	(7,355,554)	344,060
75							
76 State Income Taxes	(132,069)	904	10,448	698	86,822	(533,975)	10,827
77 Taxable Income	(1,844,075)	12,371	319,338	28,556	(1,405,256)	(6,821,578)	333,234
78							
79 Federal Income Taxes + Other	(645,426)	4,330	111,768	9,995	(491,840)	(2,387,552)	116,632
APPROXIMATE PRICE CHANGE	1,939,873	(13,011)	(335,863)	(30,034)	1,477,930	7,174,816	(350,478)

**Rocky Mountain Power**  
**Normalized Results of Operations**  
**Tab 4 Adjustment Summary**  
**Twelve Months Ending June 30, 2012**

	4.14	4.15	4.16	4.17
	Pension Curtailment & Date Change	Incremental Generation & Transmission O&M	Wage and Employee Benefits	Uncollectible Expense
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	-	2,748,250	3,786,309	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	576,070	-
12 Other Power Supply	-	2,079,590	1,221,213	-
13 Transmission	-	80,725	596,076	-
14 Distribution	-	-	3,134,312	-
15 Customer Accounting	-	-	1,612,739	429,784
16 Customer Service & Info	-	-	251,175	-
17 Sales	-	-	-	-
18 Administrative & General	3,005,180	-	3,335,254	-
19				
20 Total O&M Expenses	3,005,180	4,906,565	14,513,147	429,784
21				
22 Depreciation	-	-	-	-
23 Amortization	-	-	-	-
24 Taxes Other Than Income	-	-	-	-
25 Income Taxes - Federal	(1,807,080)	(1,611,816)	(4,721,794)	(145,730)
26 Income Taxes - State	(167,745)	(302,545)	(1,026,080)	(13,528)
27 Income Taxes - Def Net	916,070	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-
30				
31 Total Operating Expenses:	1,946,425	2,992,204	8,765,274	270,526
32				
33 Operating Rev For Return:	(1,946,425)	(2,992,204)	(8,765,274)	(270,526)
34				
35 Rate Base:				
36 Electric Plant In Service	-	-	-	-
37 Plant Held for Future Use	-	-	-	-
38 Misc Deferred Debits	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-
40 Nuclear Fuel	-	-	-	-
41 Prepayments	-	-	-	-
42 Fuel Stock	-	-	-	-
43 Material & Supplies	-	-	-	-
44 Working Capital	15,819	42,055	135,824	4,153
45 Weatherization Loans	-	-	-	-
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	15,819	42,055	135,824	4,153
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	-	-	-	-
52 Accum Prov For Amort	-	-	-	-
53 Accum Def Income Tax	(3,190,714)	-	-	-
54 Unamortized ITC	-	-	-	-
55 Customer Adv For Const	-	-	-	-
56 Customer Service Deposits	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-
58				
59 Total Rate Base Deductions	(3,190,714)	-	-	-
60				
61 Total Rate Base:	(3,174,895)	42,055	135,824	4,153
62				
63 Return on Rate Base	-0.034%	-0.061%	-0.179%	-0.006%
64				
65 Return on Equity	-0.065%	-0.118%	-0.345%	-0.011%
66				
67 TAX CALCULATION:				
68 Operating Revenue	(3,005,180)	(4,906,565)	(14,513,147)	(429,784)
69 Other Deductions	-	-	-	-
70 Interest (AFUDC)	-	-	-	-
71 Interest	(88,173)	1,168	3,772	115
72 Schedule "M" Additions	561,824	-	-	-
73 Schedule "M" Deductions	2,975,646	-	-	-
74 Income Before Tax	(5,330,830)	(4,907,733)	(14,516,819)	(429,899)
75				
76 State Income Taxes	(167,745)	(302,545)	(1,026,080)	(13,528)
77 Taxable Income	(5,163,085)	(4,605,188)	(13,490,840)	(416,372)
78				
79 Federal Income Taxes + Other	(1,807,080)	(1,611,816)	(4,721,794)	(145,730)
APPROXIMATE PRICE CHANGE	2,723,714	4,843,151	14,189,064	437,918

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Non-utility Flights	557	1	(4,810)	SG	43.284%	(2,082)	
Non-utility Flights	921	1	(3,253)	SO	42.899%	(1,395)	
Non-utility Flights	901	1	(991)	CN	45.875%	(455)	
Non-utility Flights	560	1	(185)	SG	43.284%	(80)	
Non-utility Flights	580	1	(369)	SNPD	47.850%	(177)	
Advertising Expense	909	1	(115,243)	CN	45.875%	(52,868)	
Office Supplies & Exp	921	1	(116,877)	SO	42.899%	(50,139)	
Office Supplies & Exp	921	1	93,026	UT	100.000%	93,026	
A&G Expenses Transferred	922	1	(6,426)	SO	42.899%	(2,757)	
Miscellaneous General Expense	930	1	(9,200)	ID	0.000%	-	
Miscellaneous General Expense	930	1	(119,600)	OR	0.000%	-	
Miscellaneous General Expense	930	1	(3,377)	SO	42.899%	(1,449)	
Centennial Expenses	909	1	(61,564)	CN	45.875%	(28,243)	
Centennial Expenses	921	1	(11,177)	SO	42.899%	(4,795)	
Centennial Expenses	931	1	(583)	SO	42.899%	(250)	
Dues and Subscriptions	930	1	(26,000)	SO	42.899%	(11,154)	
Total Miscellaneous General Expense Removal			<u>(366,627)</u>			<u>(62,816)</u>	4.1.1

**Description of Adjustment:**

This adjustment removes from results certain miscellaneous expenses that should have been charged to non-regulated accounts and corrects the allocation of a sales tax refund. Challenge grants to the Economic Development Corporation of Utah and the Utah Sports Commission for rent are not removed from results, but are situs assigned to Utah.



Description	FERC	Factor	Amt to Exclude
<b>Non-Utility Flights</b>			
Other Power Supply	557	SG	4,810
Office Supplies and Expenses	921	SO	3,253
Customer Accounts	901	CN	991
Transmission	560	SG	185
Distribution	580	SNPD	369
			<u>9,607</u>
<b>FERC 909 - Informational &amp; Instructional Advertising</b>			
Festivals	909	CN	6,613
Miscellaneous	909	CN	23,969
Donations	909	CN	3,305
Blue Sky	909	CN	1,135
Out of Period	909	CN	80,222
			<u>115,243</u>
<b>FERC 921 - Office Supplies &amp; Expenses</b>			
Charitable Donations and Sponsorships	921	SO	12,766
Employee Expenses	921	SO	10
Legislative & Lobbyist	921	SO	8,498
Misc Expense	921	SO	2,578
Reclassify Utah sales tax credits	921	UT	(93,026)
Reclassify Utah sales tax credits	921	SO	93,026
			<u>23,851</u>
<b>FERC 922 - A&amp;G Expenses Transferred</b>			
Legislative & Lobbyist	922	SO	6,426
			<u>6,426</u>
<b>FERC 930 - Misc General Expense</b>			
Challenge Grant - Idaho	930	IDU	9,200
Challenge Grant - Oregon	930	OR	119,600
Legislative & Lobbyist	930	SO	3,377
*EDCU Rent Contribution	930	UT	100,000
*Utah Sports Authority Rent Contribution	930	UT	57,072
*EDCU Other Contribution	930	UT	2,250
			<u>291,499</u>
<b>Centennial Celebration Expenses</b>			
Advertising	909	CN	61,564
Office Supplies and Expenses	921	SO	11,177
Miscellaneous	931	SO	583
			<u>73,323</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>Sub-Total of Expenses to be Removed from Results</b>			<u>545,949</u>
<b>FERC 930 - Misc General Expense</b>			
*EDCU Rent Contribution	930	UT	(100,000)
*Utah Sports Authority Rent Contribution	930	UT	(57,072)
*EDCU Other Contribution	930	UT	(2,250)
<b>Sub-Total of Expenses to be Included in Results</b>			<u>(159,322)</u>
<b>TOTAL MISC GENERAL EXPENSE REMOVED</b>			<u>386,627</u>
			Ref 4.1

\*Per the Utah Commission Order in Docket No. 09-035-23, EDCU and Utah Sports Authority rent contributions are removed from results through this adjustment. However, the Company does not agree with removing these contributions and has therefore included the contributions back into results on the basis that they are legitimate expenses incurred by the Company and should be considered for recovery in this rate case.

	<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	(7,533,289)	SG	43.284%	(3,260,717)	4.2.1
Other Purchased Power	557	1	<u>7,533,289</u>	ID	0.000%	<u>-</u>	4.2.1
			<u>-</u>			<u>(3,260,717)</u>	

**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. The reallocation is required as 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. This treatment is currently under consideration by the MSP Standing Committee.

**Rocky Mountain Power  
Utah General Rate Case - June 2012  
Irrigation Load Control**

Idaho Irrigation Load Control Payments - 12 Months Ended June 2010  
SAP 514511

<b>Month</b>	<b>Amount</b>
Jul-09	2,174,140
Aug-09	2,173,350
Sep-09	1,083,020
Oct-09	(361,092)
Nov-09	31,034
Dec-09	24,677
Jan-10	(16,519)
Feb-10	13,116
Mar-10	
Apr-10	
May-10	
Jun-10	2,411,563
<b>Total</b>	<b>7,533,289</b>

Ref 4.2

	<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>							
1) TransAlta Sale Liability	923	1	1,281,524	SO	42.899%	549,762	4.3.1
2) Settlement Fees							
	506	1	166,667	SG	43.284%	72,140	4.3.1
	535	1	69,125	SG-P	43.284%	29,920	4.3.1
	580	1	(3,435)	SNPD	47.850%	(1,644)	4.3.1
	583	1	(9)	CA	0.000%	-	4.3.1
	593	1	(6)	SNPD	47.850%	(3)	4.3.1
	598	1	(144)	SNPD	47.850%	(69)	4.3.1
	903	1	133	OR	0.000%	-	4.3.1
Total Settlement Fees			<u>232,332</u>			<u>100,346</u>	
3) Transmission Reclass	566	1	(697,898)	SG	43.284%	(302,079)	4.3.1
4) Avian Settlement	925	1	108,000	SO	42.899%	46,331	4.3.1
5) Market Monitoring Costs	923	1	(85,998)	SO	42.899%	(36,892)	4.3.1
6) Oracle Business Suite Write-off	557	1	(307,986)	SG	43.284%	(133,309)	4.3.1
Total Non-Recurring Entries			<u>529,974</u>			<u>224,158</u>	
<b>Adjustment to Tax:</b>							
1) ADIT Balance	190	3	(2,629,357)	SO	42.899%	(1,127,970)	4.3.1

**Description of Adjustment:**

A variety of accounting entries were made to expense accounts during the twelve months ended June 2010 that are non-recurring in nature or relate to a prior period. These transactions are removed from results of operations to normalize the test period results. A description of each item is provided on page 4.3.1.

Rocky Mountain Power  
Utah General Rate Case - June 2012  
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.	923000	(1,281,524)	Ref 4.3
2	Various	<b>Settlement Fees:</b> A variety of accounting entries were made to expense accounts during the twelve months ended June 2010 for settlement fees involving possible compliance violations. These transactions are removed from results of operations to normalize the test period results.	Various	(232,332) - Please see below for Account/Factor Summary	Ref 4.3
3	12/31/2009	<b>Transmission Re-class:</b> A reclass entry was done to transfer 2009 transmission costs from FERC Account 565 to FERC Account 566. This re-class entry includes January-June 2009 costs which are out of period.	5660000	697,898	Ref 4.3
4	8/31/2009	<b>Avian Settlement:</b> In 2009 the Company and the U.S. Attorney for Wyoming reached an agreement associated with increasing protection for wildlife habitat in and around the Company's transmission and distribution assets. This adjustment removes the August 2009 reversal of an April 2009 entry. In the terms of the agreement, the Company is providing funds to various wildlife agencies specifically in Wyoming as well as Idaho, Utah and Montana for the purpose of supporting improvements to design and construction of avian-safe power lines.	9250000	(108,000)	Ref 4.3
5	Various	<b>Market Monitor Costs:</b> As a condition of MEHC's acquisition of PacifiCorp, FERC required the company to submit to market monitoring audits. Potomac Economics was employed to audit for compliance and submit quarterly reports to FERC. This began in early 2006 and continued through the first quarter of 2010. In late 2009, PacifiCorp petitioned FERC to be released from this requirement and in April 2010, FERC approved the petition. It is not expected that there will be any future payments to Potomac for this service. This adjustment removes the payments to Potomac Economics included in the twelve months ended June 2010.	923000	85,998	Ref 4.3
6	12/31/2009	<b>Oracle 11i eBusiness Suite Write-Off:</b> In June 2007, the Company decided to implement Oracle 11i eBusiness Suite at Energy West. During the historic period, the Company decided to abandon the implementation of the project due to reassessment of the remaining reserve base at the Deer Creek mine. This adjustment removes the write-off from results including application licenses, maintenance fees, and specific configuration development costs that cannot be redeployed to other areas.	5570000	307,986	Ref 4.3

**Total** (529,974) Ref 4.3

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

Account	Factor	Amount
506	SG	(166,667)
535	SG-P	(69,125)
580	SNPD	3,435
583	CA	9
593	SNPD	6
598	SNPD	144
903	OR	(133)
		(232,332)

	<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>							
Operation & Maintenance Expense	930	1	(501,197)	SO	42.899%	(215,009)	Below

**Adjustment Detail:**

Test Period MEHC Management Fee	7,031,094	4.4.1
Less: MEHC Mgmt Fee booked Above the Line - 12 ME June 2010	<u>(7,532,291)</u>	
Regulatory Adjustment	(501,197)	

**Description of Adjustment:**

In Commitment No. 38, MEHC commits that the corporate charges to PacifiCorp from MEHC and MEC will not exceed \$9 million annually for a period of five years after the closing on the proposed transaction. This commitment was met in the base period but expires March 21, 2011. This adjustment is necessary to reclassify some charges below the line for the test period.

**Rocky Mountain Power  
Utah General Rate Case - June 2012  
MEHC Cross Charge  
12 Months Ended June 30, 2010**

<u>Department</u>	<u>Amount</u>
CEO	1,346,549
Communication	225,080
Environmental	251,223
Finance & Accounting	1,601,094
General Services	926,559
Human Resources	613,089
Information Technology	758,981
Legal	276,518
Pension	333,938
Purchasing	234,171
Regulation	48,235
Tax	415,086
Transmission	571
	<u>7,031,094</u>
	<b>Ref 4.4</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 Revenue:</b>							
Remove DSM Revenue	456	1	109,174	CA	0.000%	-	
	456	1	(13,539,819)	OR	0.000%	-	
	456	1	(4,705,240)	WA	0.000%	-	
	456	1	(52,334,389)	UT	100.000%	(52,334,389)	
	456	1	(5,009,109)	ID	0.000%	-	
	456	1	(996,801)	WYP	0.000%	-	
	456	1	(661,306)	WYU	0.000%	-	
			<u>(77,137,489)</u>			<u>(52,334,389)</u>	4.5.1
<b>Adjustment to Expense:</b>							
Remove DSM Expense	908	1	(831,790)	CA	0.000%	-	
	908	1	(13,539,819)	OR	0.000%	-	
	908	1	(7,317,987)	WA	0.000%	-	
	908	1	(63,184,389)	UT	100.000%	(63,184,389)	
	908	1	(5,009,109)	ID	0.000%	-	
	908	1	(1,658,107)	WYP	0.000%	-	
			<u>(91,541,200)</u>			<u>(63,184,389)</u>	4.5.1
<b>Adjustment to Tax:</b>							
Average Accumulated Deferred Tax	283	3	8,400,609	SO	42.899%	3,603,786	
Weatherization - DSM	SCHMDT	3	(432,600)	SO	42.899%	(185,582)	
Weatherization - DSM	41010	3	(164,176)	SO	42.899%	(70,430)	
Beg/End Avg ADIT Balance	190	3	(489,810)	OR	0.000%	-	

**Description of Adjustment:**

This adjustment removes DSM tariff rider revenues and program expenditures from regulated results. As approved in Docket No. 09-035-T08, a \$10.85 million SMUD write-off was credited to the DSM balancing account in February 2010. An offsetting amount is removed from Utah retail revenue in Adjustment 3.1.



Rocky Mountain Power  
Utah General Rate Case - June 2012  
DSM Revenue & Expense Removal  
SAP Unadjusted July 2009 - June 2010

**Remove DSM Revenue:**

FERC Account	Description	Allocation	Unadjusted Actuals
4562200	DSM Revenue - CA SBC	CA	109,174
	DSM Revenue - OR ECC	OR	(13,539,819)
	DSM Revenue - WA SBC	WA	(4,705,240)
	DSM Rev - UT SBC	UT	(52,334,389)
	DSM Rev - ID SBC	IDU	(5,009,109)
	DSM Rev-WY SBC Cat 1	WYP	(452,286)
	DSM Rev-WY SBC Cat 1	WYU	(226,718)
	DSM Rev-WY SBC Cat 2	WYP	(363,366)
	DSM Rev-WY SBC Cat 2	WYU	(137,760)
	DSM Rev-WY SBC Cat 3	WYP	(181,150)
	DSM Rev-WY SBC Cat 3	WYU	(296,828)
			<b>(77,137,489)</b>

Ref 4.5

**Remove DSM Amortization Expense:**

FERC Account	Description	Allocation	Unadjusted Actuals
9085100	DSM CA Amortization	CA	(831,790)
	DSM Oregon Amort Exp	OR	(13,539,819)
	DSM WA Amortization	WA	(7,317,987)
	DSM UT Amortization	UT	(63,184,389)
	DSM ID Amortization	IDU	(5,009,109)
	DSM WY Amort - Cat 1	WYP	(679,003)
	DSM WY Amort - Cat 2	WYP	(501,126)
	DSM WY Amort - Cat 3	WYP	(477,978)
			<b>(91,541,200)</b>

Ref 4.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Generation Overhaul Expense - Steam	510	1	(1,671,200)	SG	43.284%	(723,364)	4.6.1
Generation Overhaul Expense - Other	553	1	<u>1,234,638</u> <u>(436,562)</u>	SG	43.284%	<u>534,402</u> <u>(188,962)</u>	4.6.1

**Description of Adjustment:**

This adjustment normalizes generation overhaul expenses using a four year average methodology. In this adjustment actual overhaul expenses for the years ended June 2007 - June 2010 are averaged. For new generating units, which include Currant Creek, 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 the year ended June 2010 are subtracted from the four year average which results in this adjustment.

**FUNCTION: OTHER**

<b>Period</b>	<b>Overhaul Expense</b>	
Year Ending June 2007	3,030,000	
Year Ending June 2008	1,235,000	
Year Ending June 2009	2,986,000	
Year Ending June 2010	1,604,000	
4 Year Average	<u>2,213,750</u>	
<b>New Plant Overhaul Expense</b>		
Lake Side Plant - 4 Year Average	1,723,520	
Currant Creek Plant - 4 Year Average	1,947,618	
Chehalis Plant - 4 Year Average	767,750	
Total New Plant Overhaul Expense	<u>4,438,888</u>	<b>Ref 4.6.2</b>
Total 4 Year Average - Other	<u>6,652,638</u>	
Year Ending June 2010 Overhaul Expense - Other	5,418,000	<b>Ref 4.6.2</b>
Total 4 Year Average - Other	<u>6,652,638</u>	
Adjustment	<u>1,234,638</u>	<b>Ref 4.6</b>

**FUNCTION: STEAM**

<b>Period</b>	<b>Overhaul Expense</b>	
Year Ending June 2007	37,233,268	
Year Ending June 2008	14,467,612	
Year Ending June 2009	28,433,705	
Year Ending June 2010	28,939,796	
4 Year Average	<u>27,268,595</u>	
Total 4 Year Average - Steam	<u>27,268,595</u>	
Year Ending June 2010 Overhaul Expense - Steam	28,939,796	<b>Ref 4.6.2</b>
Total 4 Year Average - Steam	<u>27,268,595</u>	
Adjustment	<u>(1,671,200)</u>	<b>Ref 4.6</b>

Rocky Mountain Power  
Utah General Rate Case – June 2012  
Generation Overhaul Expense

**Existing Units**

	Yr. Ending June 2007	Yr. Ending June 2008	Yr. Ending June 2009	Yr. Ending June 2010
<b>By Plant</b>				
Blundell	1,305,212	61,712	490,791	146,606
BlundellIGC	1,432,923	(92,229)	-	-
Carbon	359,631	1,766,156	1,692,506	(37,187)
DaveJohnston	3,310,395	1,013,548	11,415,596	9,056,000
Gadsby	-	-	1,105,000	3,225,000
Hunter	8,518,551	(1,535,635)	(25,000)	8,946,180
Huntington	7,151,000	-	769,000	967,000
JimBridger	8,289,000	2,679,000	4,969,000	5,056,000
LittleMt	139,000	-	63,000	466,000
Naughton	4,775,556	1,616,060	6,860,813	(4,803)
Wyodak	(74,000)	-	-	-
Camas	33,000	-	-	500,000
Cholla	-	7,095,000	(635,000)	542,000
Colstrip	800,000	650,000	1,156,000	-
Craig	1,100,000	784,000	235,000	948,000
Hayden	265,000	430,000	400,000	95,000
Hermiston	2,858,000	1,235,000	2,923,000	638,000
<b>Total</b>	<b>40,263,268</b>	<b>15,702,612</b>	<b>31,419,705</b>	<b>30,543,796</b>

**By Function**

Steam	37,233,268	14,467,612	28,433,705	<b>28,939,796</b>	Ref 4.6.1
Other	3,030,000	1,235,000	2,986,000	1,604,000	
<b>Total</b>	<b>40,263,268</b>	<b>15,702,612</b>	<b>31,419,705</b>	<b>30,543,796</b>	

**New Generating Units<sup>1</sup>**

	Actual			Budget		4 Year Average
	Yr. Ending June 2008	Yr. Ending June 2009	Yr. Ending June 2010	Yr. Ending June 2011	Yr. Ending June 2012	
Currant Creek	1,276,698	3,964,775	2,445,000	104,000	-	1,947,618
Lake Side		554,080	1,221,000	5,119,000	-	1,723,520
Chehalis		1,732,000	148,000	87,000	1,104,000	767,750
	1,276,698	6,250,855	3,814,000	5,310,000	1,104,000	<b>4,438,888</b>

Ref 4.6.1

<sup>1</sup>Currant Creek, Lake Side & Chehalis are all Function - Other

**12 ME June 2010 Overhaul Expense - Other**

June 2010 Existing Plant:	1,604,000
June 2010 Currant Creek, Lake Side, and Chehalis :	3,814,000
	<b>5,418,000</b>

Ref 4.6.1

	<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 Expense:</b>							
Remove credit for OR reg asset set-up	920	1	4,605,029	SO	42.899%	1,975,516	4.7.1
<b>Adjustment to Tax:</b>							
Accumulated Deferred Tax	190	1	9,806	SO	42.899%	4,207	

**Description of Adjustment:**

This adjustment removes the entry crediting expense when the Oregon MEHC severance regulatory asset was established in January 2010.

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 MEHC Transition Savings  
 Oregon MEHC Severance Regulatory Asset Setup

Pstng Date	RefDoc.No.	Account	AcctName	FERC Acct	Locatn	Allo Code	Amount	Text
1/31/2010	118676104	500700	Severance/Redundancy	9200000	1	SO	(4,605,029) Ref 4.7	Record OR-MEHC 2006 Transition Costs

	<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 contact center							
Cool Keeper labor from results	903	3	(28,929)	CN	45.875%	(13,271)	4.8.1

**Description of Adjustment:**

Starting January 2010, contact center labor costs associated with maintaining participant agreements, removals, customer data reconciliation, and various other administrative tasks for the Cool Keeper program are charged directly to the program and recovered through the DSM surcharge. This adjustment removes Cool Keeper call center labor expenses incurred prior to the accounting change as well as the labor expense escalation applied through the WEBA adjustment No. 4.16 through June 2012.

	Estimated Annualized Hours YE Jun 2010	* Actual Costs Jan - Jun 2010	Estimated Costs Jul - Dec 2009	Ref
<b>Cool Keeper Call Center Labor</b>				
Internal Labor				
Hours - Admin	408	148	260	
Hours - Backup	52	-	52	
Activity Rate - Admin		83.26	83.26	
Activity Rate - Backup		40.24	40.24	
Total Internal		<u>12,322</u>	<u>23,740</u>	(a)
Contractor Labor				
Hours	208	39	169	
Activity Rate		19.29	19.29	
Total Contractor		<u>762</u>	<u>3,250</u>	(b)
<b>Total Historical labor removed (a+b)</b>			<u>26,990</u>	
<b>Remove Escalation</b>			<u>Test Year</u>	
Remove Escalation Applied in WEBA Adjustment No. 4.16***			YE June 2012	
<b>Salary Escalation</b>			7.18% below	
			<u>1,939</u>	
Total escalated labor removed			<b>28,929</b>	Ref 4.8

\*\*\*Escalation was calculated from WEBA Adjustment Page 4.16.2 as follows:

June 2010 Total Utility Labor =	485,175,759	Ref 4.16.2
Test Year Escalated Utility Labor =	<u>520,029,165</u>	Ref 4.16.2
Escalation Factor	7.18% above	



	<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>							
Customer Assistance	908	1	(332,372)	UT	100.000%	(332,372)	Below
Administration and General	920	1	4,683	UT	100.000%	4,683	Below
Administration and General	920	1	(4,683)	SO	42.899%	(2,009)	Below
<b>Adjustment Detail:</b>							
Program costs to be recovered when new rates are in effect mid-September 2011							
Customer Incentives			50,456				4.9.1
External Administration			18,497				4.9.1
Total External Program Costs			<u>68,952</u>				4.9.1
External Unadjusted Results - 12 ME June 2010:							
Other Expense in Unadjusted Results			390,394				4.9.1
Incremental Liability Accruals			10,930				4.9.1
Total External Costs			<u>401,325</u>				
Net amount of adjustment			<u>(332,372)</u>				Above
Internal Administration Allowance			4,683				4.9.1

**Description of Adjustment:**

This adjustment reflects the contracted annual program costs associated with the pilot Solar Photovoltaic Utility Buy-down Program which is co-sponsored by Utah Clean Energy and Rocky Mountain Power. This is a 5 year (CY 2007 to CY 2011) program that ends December 2011. This pilot photovoltaic project gathered important information on the viability of a solar program funded by participating customers, tax incentives and a utility contribution. The project provided technical information on the integration of distributed solar resources into the Rocky Mountain Power system. This adjustment removes the O&M expenses incurred in the year ended June 2010 and includes \$73,635 to reflect the balance of the program uncollected costs to be recovered after new rates become effective mid September 2011. A prorata share of the annual \$20,000 internal administrative expenses allowed are also assigned to this project and situs assigned to Utah.

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Solar Photovoltaic Program

Annual Program Budgeted Amounts:	Amount to be recovered after new new rates are effective mid- September 2011	
	Annual	September 2011
External Administration	79,000	18,497
Customer Incentive Expenses	215,500	50,456
External Costs	294,500	68,952
Internal Administration Allowance	20,000	4,683
Total Annual Program Costs	314,500	73,635

Ref 4.9.2

## Summary of Activity:

Month	Cash Payments			Program Liability Accrual
	Administration	Customer Incentive	Cash Payment Total	
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 (a)
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
Dec-09	59,774	38,654	98,428	256,038
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 (b)
Historical Period Amounts:	139,677	250,718	390,394 Ref. 4.9	10,930 (a-b) Ref. 4.9

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Solar Photovoltaic Program Analysis

Calendar Year	Program Year	Revenue
2006 (1)		18,095
2007	1	314,500
2008	2	314,500
2009	3	314,500
2010	4	314,500
2011 (2)	5	222,771 (a)
Jan - Jun 2012 (2)		73,635 (b)
Proposed Program (\$314,500 @ 5 Years)		<u>1,572,500</u>

Notes

1) Program collections began on December 11, 2006 when rates from the 2006 rate case went into effect. 2006 revenue assumes 21 days -  $\$314,500 * (21/365)$  - of Program revenue collected in 2006.

2) See calculation below.

<u>2011 - 2012 Program Revenue Calculation</u>		
Program revenue collected through 2010	1,276,095	
Total Program revenue to be collected	<u>1,572,500</u>	
Program revenue to be collected in 2011 and 2012	<u>296,405</u>	
Program revenue collected from January - June 2011	157,250	(a above)
Program revenue to be collected in July 2011 - June 2012 test period	139,155	
July to mid-Sept 2011 Program revenue to be collected under current rates	65,520	(a above)
Mid-Sept 2011 - June 2012 Program revenue to be collected under new rates	<b>73,635</b>	(b above)
	<b>Ref 4.9.1</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>							
General Rate Case Advertising	909	1	(33,412)	CN	45.875%	(15,328)	
General Rate Case Advertising	909	1	23,260	CA	0.000%	-	
General Rate Case Advertising	909	1	3,937	WYP	0.000%	-	
General Rate Case Advertising	909	1	6,214	WA	0.000%	-	
			<u>-</u>			<u>(15,328)</u>	4.10.1
Remove Wyoming Advertising	909	1	(374)	CN	45.875%	(172)	
Promotional & Institutional Advertising	909	1	(29,967)	CN	45.875%	(13,747)	
Total			<u>(30,341)</u>			<u>(13,919)</u>	4.10.1

**Description of Adjustment:**

This adjustment removes general rate case advertising that was system allocated and assigns the costs directly to the jurisdiction the advertising was for. The Company agreed to this adjustment as part of the settlement reached in Docket No. 08-035-38. As of January 1, 2010, these costs are situs assigned in unadjusted results. The adjustment also removes promotional and institutional advertising costs deemed non-recoverable per UT Rule R746-406 as well as advertising costs that were ordered by the Wyoming P.S.C. that are being recovered from Wyoming customers.

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Advertising Expense

	<u>July - Dec 09</u>	<u>Jan - June 10</u>	<u>Total</u>	<u>Factor</u>
General Rate Case Advertising	33,412	-	33,412	CN
General Rate Case Advertising	(23,260)	-	(23,260)	CA
General Rate Case Advertising	(6,214)	-	(6,214)	WA
General Rate Case Advertising	(3,937)	-	(3,937)	WY
Wyoming Inverted Rates Advertising	52,572	(52,198)	374	CN
Institutional/Promotional Advertising	26,046	3,920	29,967	CN
			<u>30,341</u>	
			<b>Ref 4.10</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>							
<b>Remove Expense from Base Period:</b>							
<b>Liability Insurance</b>							
Injuries and Damages Expense (Net of Insurance)	925	3	(2,494,532)	SO	42.899%	(1,070,132)	4.11.1
Captive Insurance Premiums	925	3	(1,588,680)	SO	42.899%	(681,530)	4.11.2
			<u>(4,083,212)</u>			<u>(1,751,661)</u>	
<b>Property Insurance</b>							
Self-Insured Property Damage Expense	924	3	(7,690,365)	SO	42.899%	(3,299,097)	4.11.3
Captive Insurance Premiums	924	3	(5,572,797)	SO	42.899%	(2,390,680)	4.11.3
			<u>(13,263,162)</u>			<u>(5,689,777)</u>	
<b>Include Expense in Test Period:</b>							
<b>Liability Insurance</b>							
Injuries and Damages Expense 3 Year Average (Net of Insurance) July 2011 to June 2012	925	3	4,014,914	SO	42.899%	1,722,362	4.11.1
Self-insured Liability Expense	925	3	745,551	SO	42.899%	319,835	4.11.2
Total Liability Insurance Expense			<u>4,760,465</u>			<u>2,042,197</u>	
<b>Property Insurance:</b>							
Property Insurance - Transmission	924	3	122,194	SG	43.284%	52,891	4.11.3
Property Insurance - Utah Distribution	924	3	1,196,450	UT	100.000%	1,196,450	4.11.3
Property Insurance - Non-T&D	924	3	2,085,973	SG	43.284%	902,895	4.11.3
Total Property Insurance Expense			<u>3,404,617</u>			<u>2,152,236</u>	
<b>O&amp;M Expense*:</b>							
Transfer to Transmission Maintenance	571	3	881,303	SG	43.284%	381,464	4.11.4
Transfer to Utah Distribution Maintenance	593	3	3,559,603	UT	100.000%	3,559,603	4.11.4
Transfer to Non-T&D Maintenance	553	3	1,366,501	SG	43.284%	591,478	4.11.4
			<u>5,807,406</u>			<u>4,532,545</u>	

**Description of Adjustment:**

Consistent with the Utah Commission ruling in Docket No. 07-035-93 and reaffirmed in Docket No. 09-035-23 this adjustment normalizes injury and damages expense to reflect a three year historical average of gross expense less insurance receivables on a cash basis.

\*Effective March 21, 2011 the Company will replace the current captive insurance with self-insurance accruals for liability and property insurance. Per event deductibles for distribution property will be raised from \$25,000 to \$250,000 and transmission will be raised from \$25,000 to \$1,000,000. Per event deductible for non T&D property will be raised from \$25,000 to \$1,000,000. Property damages will be accounted for and allocated by function. Due to the increase in insurance deductibles, costs previously covered by insurance will now be covered by additional O&M.

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Insurance Expense - Liability Insurance

## Injuries and Damages Expense

	Jul-07 to Jun-08	Jul-08 to Jun-09	Jul-09 to Jun-10	Totals
	Cash	Cash	Cash	Cash
Excluding Auto (280311)	5,595,604	5,636,819	4,951,443	16,183,867
Auto (280312)	1,186,542	252,180	91,716	1,530,438
Construction (280313)	22,712	70,653	88,859	182,223
	<u>6,804,858</u>	<u>5,959,652</u>	<u>5,132,018</u>	<u>17,896,529</u>
* Monies Received (Cash)	<u>(2,795,245)</u>	<u>(1,333,590)</u>	<u>(1,722,950)</u>	<u>(5,851,785)</u>
Net Amount	<u>4,009,614</u>	<u>4,626,062</u>	<u>3,409,068</u>	<u>12,044,743</u>

## 3 Year Average

4,014,914 Pg 4.11

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

## Adjustment Detail:

Base Year Amount	\$ 3,897,482
Minus Insurance Receivable	(1,402,950)
Net Base Year - Cost Center 13272	<u>\$ 2,494,532</u> Pg 4.11

3 Year Average - Cash Basis

\$ 4,014,914 Pg 4.11

Regulatory Adjustment

\$ 1,520,382

**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 in Historical Results</u>	
Actual captive liability premium 12 ME June 2010	1,588,680
Portion of Test Year	<u>0.00%</u>

2. Pro forma 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	<u>750,000</u>	
36-Month Total	2,236,652	
Annual average claim payments	745,551	
Portion of year	<u>100.00%</u>	
Self Insured Portion Twelve Months Ending June 2012		<u>745,551</u>
Total Twelve Months Ending June 2012		<u><u>745,551</u></u>

**Ref 4.11**



Rocky Mountain Power  
Utah General Rate Case - June 2012  
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.

(1) Historical

This adjustment removes twelve months ending June 2010 actual expense included in results which are allocated to jurisdictions with the "SO" allocation factor

Actual captive property insurance premium 12 ME June 2010	Total	Ref
Actual self-insured property provision 12 ME June 2010	5,572,797	4.11
Total Company	<u>7,690,365</u>	<u>4.11</u>
	13,263,162	

(2) Pro forma Test Year

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

Deductible	Actual Losses (after deductible)		
	System Transmission Losses	Utah Distribution Losses	System Non-T&D Losses
Apr 2007 - Mar 2008	\$1,000,000	\$250,000	\$1,000,000
Apr 2008 - Mar 2009	255,868	2,891,821	-
Apr 2009 - Mar 2010	110,715	529,534	5,410,474
<b>Total</b>	<b>\$366,583</b>	<b>\$3,589,351</b>	<b>\$6,257,918</b>
<b>Annual Average</b>	<b>\$122,194</b>	<b>\$1,196,450</b>	<b>\$2,085,973</b>

**Rocky Mountain Power  
Utah General Rate Case - June 2012  
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
<b>Difference</b>	<b>\$ 881,303</b>	<b>\$ 3,559,603</b>	<b>\$ 1,366,501</b>

Ref 4.11

<i>Per Event Deductible (Covered by O&amp;M)</i>	\$ 1,000,000	\$ 250,000	\$ 1,000,000
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Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Insurance Expense

	<u>Debit</u>	<u>Credit</u>
<b><u>Monthly Accounting Entries based on the Company's proposal:</u></b>		
<u>Liability Insurance</u>		
925 - Injuries & Damages expense <sup>(1)</sup>	XXX	
228.2 - Accumulated Provision for Injuries and Damages		XXX
<u>Property Insurance</u>		
924 - Property Insurance expense <sup>(2)</sup>	XXX	
228.1 - Accumulated Provision for Property Insurance		XXX
<b><u>When events arise not covered by outside insurance:</u></b>		
<u>Liability Insurance</u> <sup>(1)</sup>		
228.2 - Accumulated Provision for Injuries and Damages	XXX	
130 - Cash		XXX
<u>Property Insurance</u> <sup>(2)</sup>		
228.1 - Accumulated Provision for Property Insurance	XXX	
130 - Cash		XXX
<b><u>When events arise in excess of accumulated reserves application may be made for deferral:</u></b>		
<u>Property Insurance - Transmission &amp; Distribution</u>		
182 - Regulatory Asset	XXX	
228.1 - Accumulated Provision for Property Insurance		XXX

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(1) Allocated on an SO factor

(2) Non T&D and Transmission Allocated on an SG factor, Distribution Situs Assigned

	<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>							
O&M Expense Escalation (Non-NPC, Non-Labor)	500-935	3	18,207,729	Multiple	Multiple	7,529,903	4.12.3

**Description of Adjustment:**

This adjustment calculates the O&M escalation from June 2010 to June 2012 for accounts 500 to 935, excluding labor, NPC and insurance expense, using industry specific escalation indices. Type 1 adjustments as listed on pages 4.12.4 - 4.12.7 were made to the unadjusted data before escalation was applied. Detail supporting specific FERC account escalation factors are provided in the electronic workpapers along with the Company's filing.

	<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	3	245,210	SG	43.284%	106,137	
Steam Operations	500	3	91,362	SSGCH	42.002%	38,374	
Steam Operations	501	3	682,074	SE	42.587%	290,473	
Steam Operations	501	3	183,294	SSECH	41.970%	76,928	
Steam Operations	502	3	816,924	SG	43.284%	353,598	
Steam Operations	502	3	331,171	SSGCH	42.002%	139,098	
Steam Operations	503	3	(3,168)	SE	42.587%	(1,349)	
Steam Operations	505	3	69,640	SG	43.284%	30,143	
Steam Operations	505	3	68,932	SSGCH	42.002%	28,953	
Steam Operations	506	3	160,029	SG	43.284%	69,267	
Steam Operations	506	3	108,131	SSGCH	42.002%	45,417	
Steam Operations	507	3	24,983	SG	43.284%	10,813	
Steam Operations	507	3	37	SSGCH	42.002%	15	
Steam Maintenance	510	3	(1,933)	SG	43.284%	(837)	
Steam Maintenance	510	3	63,861	SSGCH	42.002%	26,823	
Steam Maintenance	511	3	578,590	SG	43.284%	250,438	
Steam Maintenance	511	3	32,575	SSGCH	42.002%	13,682	
Steam Maintenance	512	3	2,444,293	SG	43.284%	1,057,990	
Steam Maintenance	512	3	231,900	SSGCH	42.002%	97,403	
Steam Maintenance	513	3	822,248	SG	43.284%	355,903	
Steam Maintenance	513	3	33,618	SSGCH	42.002%	14,120	
Steam Maintenance	514	3	230,476	SG	43.284%	99,759	
Steam Maintenance	514	3	108,328	SSGCH	42.002%	45,500	
Hydro Operations	535	3	183,368	SG-P	43.284%	79,369	
Hydro Operations	535	3	(169,301)	SG-U	43.284%	(73,281)	
Hydro Operations	536	3	8,289	SG-P	43.284%	3,588	
Hydro Operations	537	3	138,409	SG-P	43.284%	59,909	
Hydro Operations	537	3	12,159	SG-U	43.284%	5,263	
Hydro Operations	539	3	455,840	SG-P	43.284%	197,306	
Hydro Operations	539	3	162,077	SG-U	43.284%	70,154	
Hydro Operations	540	3	13,302	SG-P	43.284%	5,758	
Hydro Operations	540	3	110	SG-U	43.284%	48	
Hydro Maintenance	541	3	15	SG-P	43.284%	7	
Hydro Maintenance	542	3	24,523	SG-P	43.284%	10,615	
Hydro Maintenance	542	3	2,813	SG-U	43.284%	1,217	
Hydro Maintenance	543	3	33,793	SG-P	43.284%	14,627	
Hydro Maintenance	543	3	7,207	SG-U	43.284%	3,120	
Hydro Maintenance	544	3	23,552	SG-P	43.284%	10,194	
Hydro Maintenance	544	3	3,602	SG-U	43.284%	1,559	
Hydro Maintenance	545	3	37,727	SG-P	43.284%	16,330	
Hydro Maintenance	545	3	12,953	SG-U	43.284%	5,607	
Other Operations	546	3	14,693	SG	43.284%	6,360	
Other Operations	548	3	467,097	SG	43.284%	202,179	
Other Operations	548	3	37,304	SSGCT	43.303%	16,154	
Other Operations	549	3	38,803	SG	43.284%	16,795	
Other Operations	549	3	816,298	SG-W	43.284%	353,327	
Other Operations	550	3	311	SG	43.284%	134	
Other Operations	550	3	134,861	SG-W	43.284%	58,374	
Other Maintenance	552	3	36,450	SG	43.284%	15,777	
Other Maintenance	552	3	5,213	SSGCT	43.303%	2,257	
Other Maintenance	553	3	184,876	SG	43.284%	80,022	
Other Maintenance	553	3	53,376	SG-W	43.284%	23,103	
Other Maintenance	553	3	101,780	SSGCT	43.303%	44,074	
Other Maintenance	554	3	31,942	SG	43.284%	13,826	
Other Maintenance	554	3	23,963	SG-W	43.284%	10,372	
Other Maintenance	554	3	1,603	SSGCT	43.303%	694	
			<u>10,221,584</u>			<u>4,403,487</u>	4.12.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Other Operations	556	3	34,193	SG	43.284%	14,800	
Other Operations	557	3	382,710	UT	Situs	-	
Other Operations	557	3	544,214	SG	43.284%	235,558	
Other Operations	557	3	58,448	SGCT	43.423%	25,380	
Other Operations	557	3	-	SSGCT	43.303%	-	
Transmission Operations	560	3	53,397	SG	43.284%	23,112	
Transmission Operations	561	3	81,705	SG	43.284%	35,365	
Transmission Operations	562	3	21,267	SG	43.284%	9,205	
Transmission Operations	563	3	2,320	SG	43.284%	1,004	
Transmission Operations	566	3	103,548	SG	43.284%	44,820	
Transmission Operations	567	3	71,496	SG	43.284%	30,946	
Transmission Maintenance	568	3	681	SG	43.284%	295	
Transmission Maintenance	569	3	69,433	SG	43.284%	30,053	
Transmission Maintenance	570	3	153,425	SG	43.284%	66,408	
Transmission Maintenance	571	3	691,470	SG	43.284%	299,297	
Transmission Maintenance	572	3	1,023	SG	43.284%	443	
Transmission Maintenance	573	3	8,607	SG	43.284%	3,725	
Distribution Operations	580	3	753	UT	Situs	811	
Distribution Operations	580	3	54,008	SNPD	47.850%	25,843	
Distribution Operations	581	3	23,946	SNPD	47.850%	11,458	
Distribution Operations	582	3	87,699	UT	Situs	45,275	
Distribution Operations	582	3	237	SNPD	47.850%	114	
Distribution Operations	583	3	44,909	UT	Situs	13,506	
Distribution Operations	583	3	623	SNPD	47.850%	298	
Distribution Operations	584	3	17	UT	Situs	2	
Distribution Operations	585	3	(147)	SNPD	47.850%	(70)	
Distribution Operations	586	3	39,088	UT	Situs	10,049	
Distribution Operations	586	3	9,347	SNPD	47.850%	4,473	
Distribution Operations	587	3	100,837	UT	Situs	43,307	
Distribution Operations	587	3	0	SNPD	47.850%	0	
Distribution Operations	588	3	129,807	UT	Situs	49,624	
Distribution Operations	588	3	237,982	SNPD	47.850%	113,874	
Distribution Operations	589	3	144,545	UT	Situs	23,378	
Distribution Operations	589	3	2,239	SNPD	47.850%	1,072	
Distribution Maintenance	590	3	20,588	UT	Situs	2,400	
Distribution Maintenance	590	3	29,803	SNPD	47.850%	14,261	
Distribution Maintenance	591	3	68,629	UT	Situs	27,456	
Distribution Maintenance	591	3	5,970	SNPD	47.850%	2,857	
Distribution Maintenance	592	3	157,969	UT	Situs	50,483	
Distribution Maintenance	592	3	7,318	SNPD	47.850%	3,502	
Distribution Maintenance	593	3	2,539,869	UT	Situs	1,170,282	
Distribution Maintenance	593	3	66,359	SNPD	47.850%	31,753	
Distribution Maintenance	594	3	384,763	UT	Situs	212,715	
Distribution Maintenance	594	3	12	SNPD	47.850%	6	
Distribution Maintenance	595	3	461	UT	Situs	-	
Distribution Maintenance	595	3	9,634	SNPD	47.850%	4,610	
Distribution Maintenance	596	3	98,761	UT	Situs	78,266	
Distribution Maintenance	597	3	33,276	UT	Situs	16,552	
Distribution Maintenance	597	3	17,696	SNPD	47.850%	8,468	
Distribution Maintenance	598	3	92,188	UT	Situs	48,476	
Distribution Maintenance	598	3	(18,435)	SNPD	47.850%	(8,821)	
			<u>6,668,687</u>			<u>2,826,689</u>	4.12.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Customer Accounts Operations	901	3	2,068	UT	Situs	0	
Customer Accounts Operations	901	3	20,023	CN	45.875%	9,186	
Customer Accounts Operations	902	3	143,157	UT	Situs	35,987	
Customer Accounts Operations	902	3	16,686	CN	45.875%	7,655	
Customer Accounts Operations	903	3	102,551	UT	Situs	53,034	
Customer Accounts Operations	903	3	693,568	CN	45.875%	318,176	
Customer Accounts Operations	904	3	574,863	UT	Situs	216,421	
Customer Accounts Operations	904	3	5,193	CN	45.875%	2,382	
Customer Accounts Operations	905	3	351	UT	Situs	-	
Customer Accounts Operations	905	3	1,099	CN	45.875%	504	
Customer Service Operations	907	3	1,758	CN	45.875%	806	
Customer Service Operations	908	3	56,625	UT	Situs	12,158	
Customer Service Operations	908	3	14,502	CN	45.875%	6,653	
Customer Service Operations	908	3	260	OTHER	0.000%	-	
Customer Service Operations	909	3	20,012	UT	Situs	1,551	
Customer Service Operations	909	3	129,294	CN	45.875%	59,314	
Customer Service Operations	910	3	-	UT	Situs	-	
Customer Service Operations	910	3	4,815	CN	45.875%	2,209	
A&G Operations	920	3	(258,808)	UT	Situs	(287,004)	
A&G Operations	920	3	14,530	SO	42.899%	6,233	
A&G Operations	921	3	32	UT	Situs	0	
A&G Operations	921	3	538,465	SO	42.899%	230,997	
A&G Operations	922	3	(3,149,190)	SO	42.899%	(1,350,974)	
A&G Operations	923	3	-	UT	Situs	-	
A&G Operations	923	3	544,832	SO	42.899%	233,728	
A&G Operations	924	3	-	SO	42.899%	-	
A&G Operations	925	3	-	SO	42.899%	-	
A&G Operations	928	3	546,500	UT	Situs	238,611	
A&G Operations	928	3	109,408	SG	43.284%	47,356	
A&G Operations	928	3	107,136	SO	42.899%	45,960	
A&G Operations	929	3	(204,536)	SO	42.899%	(87,744)	
A&G Operations	930	3	141,819	UT	Situs	24,798	
A&G Operations	930	3	271	CN	45.875%	124	
A&G Operations	930	3	514,090	SO	42.899%	220,540	
A&G Operations	931	3	40,895	UT	Situs	40	
A&G Operations	931	3	223,436	SO	42.899%	95,852	
A&G Operations	935	3	46	UT	Situs	2	
A&G Operations	935	3	361,708	SO	42.899%	155,170	
			<u>1,317,459</u>			<u>299,727</u>	Below
			10,221,584			4,403,487	4.12.1
			6,668,687			2,826,689	4.12.2
			<u>1,317,459</u>			<u>299,727</u>	Above
			<u>18,207,729</u>			<u>7,529,903</u>	Ref 4.12

Function	Allocation Code	Jun 2010 Unadjusted O&M	3.2 Wheeling Revenue	4.1 Miscellaneous General Expense	4.2 Irrigation Load Control Program	4.3 Non-Recurring Entries	4.4 MEHC Cross Charge	4.5 DSM Program Expense Removal	4.6 Generation Overhaul Expense	4.7 MEHC Transition Savings	4.9 Solar Photovoltaic Program	4.10 Advertising Expense	4.16 Remove Unallocated Labor	5.1 Net Power Cost	O&M Before Escalation
Steam Operation	NPCSE	563,992,522	-	-	-	-	-	-	-	-	-	-	-	-	563,992,522
	NPCSECH	51,573,119	-	-	-	-	-	-	-	-	-	-	-	-	51,573,119
	NPCCID	(303,056)	-	-	-	-	-	-	-	-	-	-	-	-	(303,056)
	NPCCWTP	(610,136)	-	-	-	-	-	-	-	-	-	-	-	-	(610,136)
	SE	11,455,316	-	-	-	-	-	-	-	-	-	-	149,332	-	11,604,648
	SG	95,632,066	-	-	-	-	166,667	-	-	-	-	-	(73,490,768)	-	22,507,967
	SSECH	3,133,070	-	-	-	-	-	-	-	-	-	-	1,398	-	3,133,070
SSGCH	10,246,209	-	-	-	-	-	-	-	-	-	-	-	-	10,246,209	
	<b>Steam Operation Total</b>	<b>735,121,130</b>				<b>166,667</b>							<b>(73,340,038)</b>		<b>661,947,760</b>
Steam Maintenance	SG	173,119,036	-	-	-	-	-	-	(1,671,200)	-	-	-	(48,468,998)	-	122,978,837
	SSGCH	14,194,742	-	-	-	-	-	-	(1,671,200)	-	-	-	(42,439)	-	14,197,180
	<b>Steam Maintenance Total</b>	<b>187,313,778</b>											<b>(48,426,561)</b>		<b>137,176,017</b>
Hydro Operations	SG-P	23,159,812	-	-	-	68,125	-	-	-	-	-	-	(8,498,190)	-	14,730,747
	SG-U	7,425,072	-	-	-	-	-	-	-	-	-	-	(7,335,085)	-	92,987
	<b>Hydro Operations Total</b>	<b>30,584,884</b>				<b>68,125</b>							<b>(15,833,275)</b>		<b>14,823,733</b>
Hydro Maintenance	SG-P	6,027,810	-	-	-	-	-	-	-	-	-	-	(1,846,922)	-	4,180,888
	SG-U	1,773,541	-	-	-	-	-	-	-	-	-	-	(846,813)	-	928,928
	<b>Hydro Maintenance Total</b>	<b>7,801,351</b>											<b>(2,693,735)</b>		<b>5,107,616</b>
Purchased Power	ID	1,309,605	-	-	-	-	-	-	-	-	-	-	-	-	1,309,605
	NPCSE	36,696,739	-	-	-	-	-	-	-	-	-	-	-	-	36,696,739
	NPCSG	391,933,276	-	-	-	-	-	-	-	-	-	-	-	-	391,933,276
	OR	(29,367,342)	-	-	-	-	-	-	-	-	-	-	-	-	(29,367,342)
	SG	0	-	-	-	-	-	-	-	-	-	-	-	-	0
	WA	(8,666,153)	-	-	-	-	-	-	-	-	-	-	-	-	(8,666,153)
	<b>Purchased Power Total</b>	<b>392,966,125</b>												<b>(864,372)</b>	<b>392,031,753</b>
Other Operations	ID	(32,073)	-	-	-	-	-	-	-	-	-	-	-	-	7,500,316
	NPCSE	426,045,256	-	-	7,533,289	-	-	-	-	-	-	-	-	-	426,045,258
	NPCSECT	32,789,054	-	-	-	-	-	-	-	-	-	-	-	-	32,789,054
	OR	(53,813)	-	-	-	-	-	-	-	-	-	-	-	-	(53,813)
	SG	67,967,371	-	(4,810)	(7,533,289)	(307,866)	-	-	-	-	-	-	(38,710,321)	-	21,110,966
	SG-W	16,265,900	-	-	-	-	-	-	-	-	-	-	-	-	16,265,900
	SGCT	1,122,425	-	-	-	-	-	-	-	-	-	-	-	-	1,122,425
	SSGCT	1,432,979	-	-	-	-	-	-	-	-	-	-	-	-	1,432,979
	WA	(87,006)	-	-	-	-	-	-	-	-	-	-	-	-	(87,006)
		<b>Other Operations Total</b>	<b>547,136,195</b>		<b>(4,810)</b>		<b>(307,866)</b>							<b>(38,426,813)</b>	
Other Maintenance	SG	9,566,074	-	-	-	-	-	-	1,234,638	-	-	-	(2,138,696)	-	8,662,916
	SG-W	2,048,353	-	-	-	-	-	-	-	-	-	-	(322,063)	-	3,714,480
	SSGCT	4,036,553	-	-	-	-	-	-	-	-	-	-	(2,460,759)	-	15,022,760
	<b>Other Maintenance Total</b>	<b>16,249,868</b>						<b>1,234,638</b>							
Transmission Operations	NPCSE	4,667,684	-	-	-	-	-	-	-	-	-	-	-	-	4,667,684
	NPCSG	122,898,197	-	-	-	-	-	-	-	-	-	-	-	-	122,898,197
	SG	20,978,836	(430,371)	(185)	-	(667,698)	-	-	-	-	-	-	(12,347,831)	-	7,402,552
	<b>Transmission Operations Total</b>	<b>148,354,816</b>	<b>(430,371)</b>	<b>(185)</b>		<b>(667,698)</b>							<b>(12,347,831)</b>		<b>134,878,432</b>
Transmission Maintenance	SG	33,466,444	-	-	-	-	-	-	-	-	-	-	(6,822,290)	-	26,644,154
		<b>Transmission Maintenance Total</b>	<b>33,466,444</b>										<b>(6,822,290)</b>		<b>26,644,154</b>



Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 O&M Expense Escalation  
 12 months ending June 2012

Function	Allocation Code	Jun 2010 Unaudited O&M	3.2 Wheeling Revenue	4.1 Miscellaneous General Expense	4.2 Irrigation Load Control Program	4.3 Non-Recurring Entries	4.4 MEHC Cross Charge	4.5 DSM Program Expense Removal	4.6 Generation Overhaul Expense	4.7 MEHC Transition Savings	4.9 Solar Photovoltaic Program	4.10 Advertising Expense	4.16 Remove Unaugmented Labor	5.1 Net Power Cost	O&M Before Escalation
Distribution Operations	CA	1,554,432	-	-	-	(9)	-	-	-	-	-	-	(1,107,334)	-	447,099
	ID	1,208,897	-	-	-	-	-	-	-	-	-	-	(684,174)	-	524,723
	OR	13,933,607	-	-	-	-	-	-	-	-	-	-	(9,074,277)	-	4,859,330
	SNPD	39,074,059	-	(369)	-	(3,435)	-	-	-	-	-	-	(31,027,231)	-	7,946,828
	WA	11,540,062	-	-	-	-	-	-	-	-	-	-	(7,559,041)	-	3,981,021
	WYP	2,260,166	-	-	-	-	-	-	-	-	-	-	(1,466,892)	-	843,274
	WYP	2,723,827	-	-	-	-	-	-	-	-	-	-	(1,328,891)	-	1,394,936
	WYP	460,905	-	-	-	-	-	-	-	-	-	-	(179,883)	-	281,022
	WYU	71,775,978	-	(369)	-	-	(3,444)	-	-	-	-	-	(52,978,022)	-	18,797,956
	<b>Distribution Operations Total</b>														
Distribution Maintenance	CA	7,042,502	-	-	-	-	-	-	-	-	-	-	(4,568,946)	-	2,473,556
	ID	7,942,536	-	-	-	-	-	-	-	-	-	-	(4,571,581)	-	3,370,955
	OR	39,684,339	-	-	-	-	-	-	-	-	-	-	(14,037,004)	-	25,647,335
	SNPD	11,642,462	-	(148)	-	(148)	-	-	-	-	-	-	(8,791,004)	-	2,851,458
	UT	55,720,589	-	-	-	-	-	-	-	-	-	-	(17,027,006)	-	38,693,583
	WA	7,160,356	-	-	-	-	-	-	-	-	-	-	(3,471,709)	-	3,688,647
	WYP	10,663,068	-	-	-	-	-	-	-	-	-	-	(3,684,886)	-	6,978,182
	WYP	2,016,016	-	-	-	-	-	-	-	-	-	-	(854,500)	-	1,161,516
	WYU	141,684,501	-	-	-	-	(148)	-	-	-	-	-	(57,244,801)	-	84,439,699
	<b>Distribution Maintenance Total</b>														
Customer Accounts Operations	CA	1,534,853	-	-	-	-	-	-	-	-	-	-	(900,147)	-	634,706
	CN	50,536,579	-	(981)	-	-	-	-	-	-	-	-	(34,507,655)	-	16,028,924
	ID	2,594,733	-	(981)	-	-	-	-	-	-	-	-	(1,617,372)	-	977,361
	OR	14,986,478	-	-	-	133	-	-	-	-	-	-	(9,011,955)	-	5,974,523
	UT	13,266,926	-	-	-	-	-	-	-	-	-	-	(6,610,652)	-	6,656,274
	WA	4,263,722	-	-	-	-	-	-	-	-	-	-	(2,295,892)	-	1,967,830
	WYP	5,342,074	-	-	-	-	-	-	-	-	-	-	(1,683,792)	-	3,658,282
	WYP	352,763	-	-	-	-	-	-	-	-	-	-	(261,283)	-	96,480
	WYU	90,779,128	-	(981)	-	133	-	-	-	-	-	-	(46,537,670)	-	44,241,458
	<b>Customer Accounts Operations Total</b>														
Customer Service Operations	CA	1,190,163	-	(176,807)	-	-	-	(631,700)	-	-	-	23,260	(1,863)	-	379,770
	CN	7,301,674	-	-	-	-	-	(5,008,109)	-	-	-	(63,753)	(3,175,534)	-	3,885,589
	ID	6,178,794	-	-	-	-	-	(13,539,819)	-	-	-	-	(430,614)	-	740,871
	OR	15,030,861	-	-	-	-	-	(1,182,915)	-	-	-	-	(1,182,915)	-	2,988,247
	OTHER	41,004	-	-	-	-	-	(63,184,386)	-	-	(332,372)	-	(2,039,686)	-	6,723
	UT	65,910,993	-	-	-	-	-	(7,317,967)	-	-	-	6,214	(2,039,686)	-	354,245
	WA	7,332,208	-	-	-	-	-	(1,056,107)	-	-	-	-	(840,665)	-	20,436
	WYP	2,626,929	-	-	-	-	-	-	-	-	-	-	-	-	132,995
	WYP	35,474	-	-	-	-	-	-	-	-	-	-	-	-	55,474
	WYU	105,666,621	-	(176,807)	-	-	-	(91,341,200)	-	-	(332,372)	(30,341)	(7,715,459)	-	5,872,841
<b>Customer Service Operations Total</b>															
A&G Operations & Maintenance	920	68,013,218	-	(38,281)	-	-	-	-	-	4,605,029	-	-	(76,982,053)	-	(4,363,806)
	921	10,387,758	-	(6,426)	-	-	-	-	-	-	-	-	130,235	-	10,479,713
	922	(28,745,235)	-	-	-	-	-	-	-	-	-	-	(27,595,707)	-	(65,257,957)
	923	11,046,737	-	-	-	1,195,526	-	-	-	-	-	-	51,838	-	12,242,107
	924	23,985,693	-	-	-	-	-	-	-	-	-	-	-	-	23,985,693
	925	6,705,565	-	-	-	108,000	-	-	-	-	-	-	-	-	8,813,565
	928	18,524,013	-	-	-	-	-	-	-	-	-	-	(2,509,846)	-	15,994,167
	928	(4,061,192)	-	(158,177)	-	-	-	-	-	-	-	-	407,350	-	(3,653,842)
	930	17,521,574	-	-	-	-	(501,197)	-	-	-	-	-	-	-	16,990,377
	931	6,305,220	-	(563)	-	-	-	-	-	-	-	-	-	-	6,304,657
935	21,577,209	-	-	-	-	-	-	-	-	-	-	(2,550,323)	-	19,026,886	
<b>A&amp;G Operations &amp; Maintenance Total</b>															
<b>Grand Total</b>			(430,371)	(203,465)	(388,627)	1,303,526	(501,197)	(91,541,200)	(436,562)	4,605,029	(332,372)	(30,341)	(105,043,503)	(864,372)	2,087,906,892

4.12

Function	Allocation Code	Escalation Percentages	O&M Escalation	O&M After Escalation
Steam Operation	NPCSE	0.00%	-	563,992,522
	NPCSECH	0.00%	-	51,573,169
	NPCSECH	0.00%	-	(863,056)
	NPCID	0.00%	-	(910,156)
	NPCWTP	0.00%	678,607	12,283,594
	SE	3.85%	1,316,785	3,824,725
	SG	3.85%	63,294	3,316,364
	SGECH	3.85%	589,633	10,948,246
	SSGCH	3.85%	2,778,019	664,726,376
	<b>Steam Operation Total</b>			<b>664,726,376</b>
Steam Maintenance	SG	3.31%	4,073,674	127,052,511
	SSGCH	3.31%	470,262	14,667,663
	<b>Steam Maintenance Total</b>		<b>4,543,936</b>	<b>141,718,972</b>
Hydro Operations	SG-P	5.43%	799,207	15,529,954
	SG-U	5.43%	3,045	85,032
	<b>Hydro Operations Total</b>		<b>804,252</b>	<b>15,627,986</b>
Hydro Maintenance	SG-P	2.86%	119,610	4,300,568
	SG-U	2.86%	28,575	853,503
	<b>Hydro Maintenance Total</b>		<b>146,185</b>	<b>5,256,102</b>
Purchased Power	ID	0.00%	-	1,308,605
	NPCSE	0.00%	-	36,096,739
	NPCSG	0.00%	-	39,066,963
	OR	0.00%	-	(28,357,342)
	SG	0.00%	-	0
	WA	0.00%	-	(8,686,153)
<b>Purchased Power Total</b>			<b>392,931,753</b>	
Other Operations	ID	5.21%	390,564	7,800,870
	NPCSE	0.00%	-	426,045,295
	NPCSECH	0.00%	-	32,789,645
	OR	3.21%	(2,802)	(80,615)
	SG	3.21%	1,089,311	27,217,576
	SG-W	3.21%	851,160	19,217,650
	SGC	3.21%	95,406	1,180,873
	SGCCT	3.21%	37,984	753,699
	WA	3.21%	(3,051)	(102,059)
	<b>Other Operations Total</b>		<b>2,528,933</b>	<b>509,926,416</b>
Other Maintenance	SG	2.92%	253,268	8,916,184
	SG-W	2.92%	77,308	2,722,692
	SSGCT	2.92%	408,596	3,823,097
	<b>Other Maintenance Total</b>		<b>439,204</b>	<b>15,461,964</b>
Transmission Operations	NPCSE	0.00%	-	4,667,684
	NPCSG	0.00%	-	122,898,197
	SG	4.31%	333,732	7,736,384
	<b>Transmission Operations Total</b>		<b>333,732</b>	<b>135,212,165</b>
Transmission Maintenance	SG	3.47%	924,637	27,568,791
	<b>Transmission Maintenance Total</b>		<b>924,637</b>	<b>27,568,791</b>

4.12

Function	Allocation Code	Escalation Percentages	O&M Escalation	O&M After Escalation	
Distribution Operations	CA	4.66%	20,836	467,526	
	ID	4.66%	16,532	371,265	
	OR	4.66%	229,263	5,146,553	
	SNPD	4.66%	326,237	7,371,261	
	UT	4.66%	165,853	4,175,975	
	WA	4.66%	30,053	673,789	
	WTP	4.66%	51,028	1,145,965	
	WYU	4.66%	14,038	315,260	
	<b>Distribution Operations Total</b>				<b>875,982</b>
	<b>19,670,035</b>				
Distribution Maintenance	CA	4.15%	102,733	2,576,886	
	ID	4.15%	157,410	3,946,368	
	OR	4.15%	1,027,341	25,774,146	
	SNPD	4.15%	116,356	2,968,765	
	UT	4.15%	1,806,029	40,289,622	
	WA	4.15%	168,613	4,178,200	
	WTP	4.15%	291,824	7,318,919	
	WYU	4.15%	43,754	1,097,505	
	<b>Distribution Maintenance Total</b>				<b>3,574,360</b>
	<b>86,164,410</b>				
Customer Accounts Operations	CA	4.59%	29,165	663,871	
	CN	4.59%	736,360	16,766,463	
	ID	4.59%	44,909	1,022,269	
	OR	4.59%	270,352	6,194,009	
	UT	4.59%	305,443	6,962,787	
	WA	4.59%	88,962	2,047,791	
	WTP	4.59%	79,673	1,916,155	
	WYU	4.59%	3,285	74,763	
	<b>Customer Accounts Operations Total</b>				<b>1,559,558</b>
	<b>35,500,158</b>				
Customer Service Operations	CA	3.87%	14,697	394,467	
	CN	3.87%	150,369	4,055,950	
	ID	3.87%	26,640	768,711	
	OR	3.87%	11,342	309,789	
	OTHER	3.87%	200	6,963	
	UT	3.87%	13,709	367,954	
	WA	3.87%	791	21,227	
	WTP	3.87%	5,112	137,207	
	WYU	3.87%	2,147	57,620	
	<b>Customer Service Operations Total</b>				<b>227,266</b>
<b>6,098,906</b>					
A&G Operations & Maintenance	920	5.60%	(244,276)	(4,608,065)	
	921	5.14%	536,497	11,078,210	
	922	5.60%	(3,169,190)	(59,466,557)	
	923	4.43%	544,632	12,836,834	
	924	0.00%	-	23,865,693	
	925	0.00%	-	8,813,565	
	926	4.79%	763,043	16,667,210	
	929	5.60%	(204,536)	(3,858,376)	
	930	3.69%	656,161	17,578,362	
	931	4.19%	284,330	6,568,966	
<b>A&amp;G Operations &amp; Maintenance Total</b>				<b>(669,967)</b>	
<b>18,207,729</b>				<b>2,136,114,621</b>	

	<b>Escalation Factors June 2010 to June 2012</b>	<b>FERC Accounts</b>
<b>STEAM PRODUCTION PLANT</b>		
Operation:	Redacted	500 - 507
Maintenance:	Redacted	510 - 514
<b>HYDRO PRODUCTION PLANT</b>		
Operation:	Redacted	535 - 540
Maintenance:	Redacted	541 - 545
<b>OTHER PRODUCTION PLANT</b>		
Operation:	Redacted	546 - 550; 556 - 557
Maintenance:	Redacted	551 - 554
<b>TRANSMISSION PLANT</b>		
Operation:	Redacted	560 - 567
Maintenance:	Redacted	568 - 573
<b>DISTRIBUTION PLANT</b>		
Operation:	Redacted	580 - 589
Maintenance:	Redacted	590 - 598
<b>CUSTOMER ACCOUNTS</b>		
Operation:	Redacted	901 - 905
<b>CUSTOMER SERVICE and INFORMATION</b>		
Operation:	Redacted	907 - 910
<b>SALES</b>		
Operation:	Redacted	911 - 916
<b>ADMINISTRATIVE and GENERAL</b>		
Operation:	Redacted	920, 922, 929
Operation:	Redacted	921
Operation:	Redacted	923
Operation:	Redacted	926
Operation:	Redacted	928
Operation:	Redacted	930
Operation:	Redacted	931
Maintenance:	Redacted	935

Note: please see Confidential Exhibit RMP\_\_(SRM-4) showing details of escalation factors

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Meter Reading Expense	902	3	(343,968)	UT	100.000%	(343,968)	4.13.1

**Description of Adjustment:**

Two new automated meter reader programs were launched in Utah between July 2009 and June 2010 for the Tremonton, Laketown, Cedar City and Smithfield areas. The meters enable the Company to remotely obtain energy usage information and allow the Company to take advantage of a proven technology to increase effectiveness and efficiency, improve customer satisfaction and reduce safety exposures for employees. Starting in November 2009, the Company completed approximately 9,452 new meter installations in the Tremonton & Laketown districts. In addition, the Company reduced its workforce by two meter readers. Starting in March 2010, the Company began the installation of approximately 29,327 automated readers in the Cedar City and Smithfield districts. As a result, it reduced its workforce by six meter readers. This adjustment reflects the reduction in meter reading expense the Company anticipates as a result of the program through June 2012. The associated meter additions and retirements are reflected in Adjustment 8.8.

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Utah Automated Meter Reading Program  
O&M Savings

Tremonton/Laketown Program -

	Total Estimated Annualized Savings*	June 2010 Actual Savings	June 2012 Remaining Savings	Ref
Salary/Overhead Savings	68,771	31,521	37,250	
Vehicle & Other Expense Savings	15,965	5,985	9,980	
<b>TOTAL</b>	<b>84,736</b>	<b>37,506</b>	<b>47,230</b>	

Cedar City/Smithfield Program

	Total Estimated Annualized Savings*	June 2010 Actual Savings	June 2012 Remaining Savings	Ref
Salary/Overhead Savings	260,444	10,852	249,592	
Vehicle & Other Expense Savings	24,936	-	24,936	
<b>TOTAL</b>	<b>285,380</b>	<b>10,852</b>	<b>274,528</b>	

Salary/OH Total	286,842	
WEBA Escalation Factor - Adjustment No. 4.16**	7.18% Below	
Remove Escalation Applied in WEBA Adjustment No. 4.16**	20,606	
<b>Escalated Salary Total</b>	<b>307,448</b>	
Vehicle/Other Total	34,916	
Escalation Factor (Customer Accounts - Operations)	<b>4.59% Ref 4.12.7</b>	
Remove Escalation Applied	1,604	
<b>Escalated Vehicle/Other Savings</b>	<b>36,520</b>	
<b>Incremental Meter Reading Savings in 12 ME June 2012</b>	<b>343,968</b>	<b>Ref 4.13</b>

\*Total estimated annual savings was calculated using the actual salaries/expenses of the displaced employees

\*\*Escalation was calculated from WEBA Adjustment Page 4.16.2 as follows:

June 2010 Total Utility Labor =	485,175,759	Page 4.16.2
June 2012 Escalated Utility Labor =	520,029,165	Page 4.16.2
Escalation Factor	7.18%	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Remove amortization from unadjusted results	920	3	5,419,002	UT	100.000%	5,419,002	4.14.1
Pro Forma curtailment amortization	920	3	(2,975,646)	UT	100.000%	(2,975,646)	4.14.2
Pro Forma measurement date change amortization	920	3	561,824	UT	100.000%	561,824	4.14.3
			<u>3,005,180</u>			<u>3,005,180</u>	
<b>Adjustment to Tax:</b>							
Sch M 415.822 Adjustment	SCHMAT	3	283,176	UT	100.000%	283,176	
Deferred Income Tax Exp	41110	3	(107,468)	UT	100.000%	(107,468)	
Beg/End Average Deferred Income Tax Balance	283	3	214,936	UT	100.000%	214,936	
Sch M 415.823 Adjustment	SCHMDT	3	2,975,646	UT	100.000%	2,975,646	
Deferred Income Tax Exp	41010	3	1,129,287	UT	100.000%	1,129,287	
Beg/End Average Deferred Income Tax Balance	283	3	(3,617,150)	UT	100.000%	(3,617,150)	
Sch M 415.829 Adjustment	SCHMAT	3	278,648	UT	100.000%	278,648	
Deferred Income Tax Exp	41110	3	(105,750)	UT	100.000%	(105,750)	
Beg/End Average Deferred Income Tax Balance	283	3	211,499	UT	100.000%	211,499	

**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 measurement date change began on the books effective January 1, 2008. Amortization of the curtailment gain began on the books effective January 1, 2009. This adjustment removes the base period amortization and replaces it with the 12 months ended June 2012 pro forma amortization.

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Pension Curtailment & Date Change

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

<u>Pension</u>				
Pension Curtailment amort	(5,693,560)			
Pension Measurement Date amort	283,176			
	<u>(5,410,384)</u>			
		↑		
<u>Postretirement</u>				
Postretirement Measurement Date amort	278,648			
			Escalate to June 2012	
			105.60%	
				<b>Total base period</b>
				<b>amort to remove</b>
				<b>(5,419,002)</b>
				<b>Ref 4.14</b>



**Rocky Mountain Power  
Utah General Rate Case - June 2012  
Pension Curtailment & 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

	<u>Beginning Balance</u>	<u>Amortization</u>	<u>Ending Balance</u>
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)
<b>12 Months Ended June 2012</b>		<b>2,975,646</b>	

**Rocky Mountain Power  
Utah General Rate Case - June 2012  
Pension Curtailment & Date Change**

Deferral and Amortization of Pension and Postretirement Date Change

Utah Portion per 08-035-38                    5,618,242  
Amortization Period                            10 years

	<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
2012 January	3,370,945	(46,819)	3,324,127
February	3,324,127	(46,819)	3,277,308
March	3,277,308	(46,819)	3,230,489
April	3,230,489	(46,819)	3,183,671
May	3,183,671	(46,819)	3,136,852
June	3,136,852	(46,819)	3,090,033
<b>12 Months Ended June 2012</b>		<b>(561,824)</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>							
High Plains	549	3	1,234,486	SG-W	43.284%	534,336	
McFadden Ridge I	549	3	382,942	SG-W	43.284%	165,753	
Dunlap I	549	3	2,602,500	SG-W	43.284%	1,126,469	
DJ Scrubber - Unit 3	512	3	656,809	SG	43.284%	284,294	
Wyodak Unit 1 - Lower SO2 Limit	512	3	841,368	SG	43.284%	364,179	
Naughton Unit 2 Scrubber	512	3	1,925,489	SG	43.284%	833,431	
DJ Scrubber - Unit 4	512	3	237,697	SG	43.284%	102,885	
Naughton Unit 1 Scrubber	512	3	149,829	SG	43.284%	64,852	
Dunlap Interconnection	571	3	30,000	SG	43.284%	12,985	
Ben Lomond to Terminal	571	3	16,500	SG	43.284%	7,142	
Populus to Ben Lomond	571	3	140,000	SG	43.284%	60,598	
Lake Side - Contract Changes	512	3	1,186,718	SG	43.284%	513,660	
Little Mountain Retirement	512	3	(875,425)	SG	43.284%	(378,920)	
Cholla 4 Scrubber	512	3	2,290,055	SSGCH	42.002%	961,870	
			<u>10,818,967</u>			<u>4,653,534</u>	4.15.1

**Description of Adjustment:**

This adjustment annualizes incremental O&M from new generation and transmission projects that were placed into service during the twelve months ended June 2010, and includes projected O&M, at the twelve months ended June 2012 level, for projects placed into service prior to the end of the test period. This also adjusts the O&M expense for existing resources (Lake Side, Little Mountain and Cholla IV Scrubber) due to changes described on page 4.15.1.

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Incremental Generation and Transmission O&M

	<u>In Service Date</u>	<u>12 ME Jun 10 Actuals</u>	<u>12 ME Jun 10 Escalated</u>	<u>12 ME Jun 12 Forecast</u>	<u>Adjustment</u>
<b>New Generation Resources</b>					
High Plains	Sep 2009	1,777,932	1,870,514	3,105,000	1,234,486
McFadden Ridge I	Sep 2009	503,822	530,058	913,000	382,942
Dunlap I	Oct 2010	-	-	2,602,500	2,602,500
<b>New Pollution Control Projects</b>					
DJ Scrubber - Unit 3	May 2010	340,468	351,746	1,008,555	656,809
Wyodak Unit 1 - Emissions Controls	Apr 2011	-	-	841,368	841,368
Naughton Unit 2 Scrubber	Nov 2011	-	-	1,925,489	1,925,489
DJ Scrubber - Unit 4	Apr 2012	-	-	237,697	237,697
Naughton Unit 1 Scrubber	May 2012	-	-	149,829	149,829
<b>New 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
<b>Changes to Existing Resources*</b>					
Lake Side - Contract Changes	Jan 2011	-	-	1,186,718	1,186,718
Little Mountain - Retirement	Feb 2012	1,560,594	1,645,709	770,284	(875,425)
Cholla 4 Scrubber - Changing Fuel Source	Dec 2010	3,126,229	3,229,785	5,519,840	2,290,055
<b>Total</b>		<b>7,309,045</b>	<b>7,627,812</b>	<b>18,446,779</b>	<b>10,818,967</b>

**Ref 4.15**

\* Lake Side: Recently Siemens and the Company have amended and restated the Lake Side contract to extend the managed long term gas turbine parts and services contract.  
Little Mountain: The Little Mountain contract terminates February 28, 2012. Therefore, this reflects a reduction in O&M costs in the test period.  
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, 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>							
Total O&M Expense Adjustment	500-935	3	34,853,405	Multiple	Multiple	14,594,398	4.16.2

**Description of Adjustment:**

The Company has several labor groups, each with different effective contract renewal dates. The Company negotiates wage increases with each of these groups throughout the year. This adjustment recognizes these increases prospectively and adds them to operation and maintenance accounts. It also normalizes employee benefits and incentive compensation to levels the Company will incur for the 12 months ending June 2012. See page 4.16.1 for more information on how this adjustment was calculated.

**Rocky Mountain Power  
Utah General Rate Case - June 2012  
Wage and Employee Benefit Adjustment**

The actual (12 months ended June 2010), and pro forma (12 months ending June 2012) labor expenses are summarized on page 4.16.2. The following is an explanation of the procedures used to develop the pro forma labor expenses.

1. Actual June 2010 total labor related expenses are identified on page 4.16.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. The actual June 2010 regular time, overtime, and premium pay expenses were escalated prospectively by labor group to June 2012 (see page 4.16.4). Union costs were escalated using the contractual and planned rates found on page 4.16.5. Non-union costs were escalated using planned increases.
3. Compensation related to the Annual Incentive Plan is included at the average of 2011 and 2012 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 program; instead, they receive annual increases to their wages that are reflected in the escalation described above.
4. Pro forma June 2012 pension and employee benefit expenses are based on an average of 2011 and 2012 actuarial projections where available or are calculated by using actual data escalated to June 2012. These projections can be found on page 4.16.7.
5. Payroll tax calculations can be found on page 4.16.8.

**Rocky Mountain Power**  
**Utah General Rate Case - June 2012**  
**Wage and Employee Benefit Adjustment**

Account	Description	ACTUAL		PRO FORMA		Ref.
		12 Months Ended June 2010		12 Months Ending June 2012	Adjustment	
5001XX	Regular Ordinary Time	415,895,402		431,340,168	15,444,766	4.16.3
5002XX	Overtime	52,952,462		54,918,914	1,966,452	4.16.3
5003XX	Premium Pay	5,932,463		6,152,772	220,309	4.16.3
	<b>Subtotal for Escalation</b>	<b>474,780,327</b>		<b>492,411,854</b>	<b>17,631,527</b>	4.16.3
5005XX	Unused Leave Accrual	(1,069,936)		(1,109,669)	(39,733)	4.16.6
500600	Temporary/Contract Labor	22		22	-	
500700	Severance/Redundancy (1)	278,539		278,539	-	
500850	Other Salary/Labor Costs	6,850,529		5,898,931	(951,598)	
50109X	JO Cutbacks	(1,249,185)		(1,295,575)	(46,390)	4.16.6
	<b>Subtotal Bare Labor</b>	<b>479,590,296</b>		<b>496,184,101</b>	<b>16,593,805</b>	
500410	Annual Incentive Plan	26,335,244		33,719,000	7,383,756	4.16.6
	<b>Total Incentive</b>	<b>26,335,244</b>		<b>33,719,000</b>	<b>7,383,756</b>	
500250	Overtime Meals	937,894		937,894	-	
500400	Bonus and Awards	834,588		834,588	-	
501325	Physical Exam	647		647	-	
502300	Education Assistance	307,591		307,591	-	
580899	Mining Salary/Benefit Credit	(200,258)		(200,258)	-	
	<b>Total Other Labor</b>	<b>1,880,463</b>		<b>1,880,463</b>	<b>-</b>	
	<b>Subtotal Labor and Incentive</b>	<b>507,806,003</b>		<b>531,783,565</b>	<b>23,977,562</b>	
50110X	Pensions (2)	30,571,256		40,207,167	9,635,911	4.16.7
501115	SERP Plan	3,533,500		2,500,000	(1,033,500)	4.16.7
50115X	Post Retirement Benefits - FAS 106 (2)	16,049,884		16,734,798	684,914	4.16.7
501160	Post Employment Benefits - FAS 112	5,344,165		5,542,320	198,154	4.16.7
	<b>Total Pensions</b>	<b>55,498,806</b>		<b>64,984,285</b>	<b>9,485,480</b>	4.16.7
501102	Pension Administration	310,326		310,773	447	4.16.7
50112X	Medical	53,769,349		61,534,879	7,765,530	4.16.7
501175	Dental	1,860,936		2,315,407	454,471	4.16.7
501200	Vision	252,718		254,575	1,857	4.16.7
50122X	Life	882,262		915,311	33,049	4.16.7
501250	401(k)	18,531,628		20,621,029	2,089,401	4.16.7
501251	401(k) Administration	423,249		423,413	164	4.16.7
501252	401(k) Fixed	14,677,820		19,309,421	4,631,602	4.16.7
501275	Accidental Death & Disability	49,364		51,682	2,318	4.16.7
501300	Long-Term Disability	3,277,402		3,398,824	121,422	4.16.7
5016XX	Worker's Compensation	1,792,327		1,858,600	66,273	4.16.7
502900	Other Salary Overhead	1,956,710		1,956,621	(89)	4.16.7
	<b>Total Benefits</b>	<b>97,784,090</b>		<b>112,950,534</b>	<b>15,166,444</b>	4.16.7
	<b>Subtotal Pensions and Benefits</b>	<b>153,282,896</b>		<b>177,934,819</b>	<b>24,651,924</b>	4.16.7
580500	Payroll Tax Expense	35,754,441		37,457,328	1,702,888	4.16.8
580700	Payroll Tax Expense-Unemployment	3,806,913		3,806,913	-	
	<b>Total Payroll Taxes</b>	<b>39,561,354</b>		<b>41,264,241</b>	<b>1,702,888</b>	
	<b>Total Labor</b>	<b>700,650,252</b>		<b>750,982,625</b>	<b>50,332,373</b>	4.16.12
	Non-Utility and Capitalized Labor	215,474,493		230,953,461	15,478,968	4.16.12
	<b>Total Utility Labor</b>	<b>485,175,759</b>		<b>520,029,165</b>	<b>34,853,405</b>	4.16.12

Page 4.16

## 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.

**Rocky Mountain Power  
Utah General Rate Case - June 2012  
Wage and Employee Benefit Adjustment**

Escalation of Regular, Overtime and Premium Labor  
Base Period: 12 Months Ended June 2010  
Pro Forma: 12 Months Ended June 2012  
\$- thousands

Labor (12 months ended June 2010)

Acct	Account Desc.	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Total
5001XX	Reg/Overtime	36,845	33,434	35,063	34,720	33,472	36,521	32,794	31,953	37,488	38,164	33,319	35,053	415,885
5002XX	Reg/Overtime	4,325	4,145	3,766	4,676	3,758	4,938	4,487	4,534	5,074	4,863	4,497	4,863	52,952
5003XX	Premium Pay	563	543	431	460	420	490	419	353	404	686	533	630	5,952
<b>Grand Total</b>		<b>41,733</b>	<b>38,122</b>	<b>39,260</b>	<b>39,805</b>	<b>37,650</b>	<b>42,698</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>474,780</b>

Ref. 4.162  
Ref. 4.162  
Ref. 4.162

Labor (12 months ended June 2010)

Group Code	Labor Group	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Total
2	Officer/Exempt	16,253	13,973	14,653	15,623	13,797	15,760	14,419	13,277	16,699	19,458	13,929	14,468	178,318
3	IBEW 125	3,197	3,178	3,178	3,188	3,283	3,433	3,117	2,730	3,037	3,007	3,045	3,232	37,662
4	IBEW 659	3,698	3,519	3,499	3,363	3,580	3,638	4,231	2,888	3,333	3,346	3,358	3,873	42,208
5	UWUA 197	159	173	177	184	184	229	227	147	177	168	170	176	2,186
8	UWUA 127	3,745	3,591	3,675	3,682	3,461	4,471	3,304	3,375	4,194	4,292	4,011	4,002	45,784
9	IBEW 57 WY	83	74	66	62	55	59	47	55	55	55	68	68	743
11	IBEW 57 PD	9,032	8,435	8,454	8,019	7,952	8,019	7,443	6,681	8,739	8,789	8,380	9,080	100,922
12	IBEW 57 PS	3,684	3,342	3,671	3,712	3,561	3,575	4,274	3,575	3,712	3,604	3,767	4,482	44,782
13	PCCC Non-Exempt	699	667	689	651	674	727	669	669	697	672	669	689	8,183
14	IBEW 57 CT	239	242	290	359	242	237	185	212	227	225	203	225	2,900
18	Non-Exempt	1,054	922	937	866	866	982	888	902	993	936	902	957	11,121
<b>Grand Total</b>		<b>41,733</b>	<b>38,122</b>	<b>39,260</b>	<b>39,805</b>	<b>37,650</b>	<b>42,698</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>474,780</b>

Annualization Increase

Group Code	Labor Group	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10
2	Officer/Exempt							0.88%					
3	IBEW 125								2.50%				
4	IBEW 659									2.50%			
5	UWUA 197												1.50%
8	UWUA 127												
9	IBEW 57 WY												
11	IBEW 57 PD												
12	IBEW 57 PS												
13	PCCC Non-Exempt												
15	IBEW 57 - CT												
18	Non-Exempt												

June 2010 Annualized Labor

Group Code	Labor Group	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Total
2	Officer/Exempt	16,396	14,096	14,762	15,760	13,918	15,998	14,419	13,277	16,699	19,458	13,929	14,468	178,111
3	IBEW 125	3,277	3,274	3,258	3,288	3,365	3,270	3,195	2,730	3,037	3,007	3,045	3,232	36,207
4	IBEW 659	3,678	3,607	3,577	3,447	3,669	3,730	4,337	2,888	3,333	3,346	3,358	3,873	42,843
5	UWUA 197	164	178	179	183	187	232	230	149	179	171	173	176	2,200
8	UWUA 127	3,792	3,626	3,721	3,728	3,504	4,527	3,346	3,375	4,194	4,292	4,011	4,002	46,118
9	IBEW 57 WY	83	74	66	62	55	59	47	55	55	55	68	68	743
11	IBEW 57 PD	9,235	8,624	8,645	8,200	8,130	8,120	7,610	6,681	8,739	8,789	8,380	9,080	102,233
12	IBEW 57 PS	3,767	3,418	3,754	3,795	3,641	3,715	4,274	3,575	3,712	3,604	3,767	4,482	46,398
13	PCCC Non-Exempt	699	667	689	651	674	727	669	669	697	672	669	689	8,183
14	IBEW 57 CT	244	248	297	367	244	252	216	233	227	225	203	225	2,980
18	Non-Exempt	1,064	930	946	874	874	991	888	902	993	936	902	957	11,172
<b>Grand Total</b>		<b>42,398</b>	<b>38,741</b>	<b>39,922</b>	<b>40,436</b>	<b>38,261</b>	<b>43,160</b>	<b>38,632</b>	<b>35,301</b>	<b>42,434</b>	<b>40,932</b>	<b>38,345</b>	<b>40,546</b>	<b>478,128</b>



**Rocky Mountain Power  
Utah General Rate Case - June 2012  
Wage and Employee Benefit Adjustment**

Escalation of Regular, Overtime and Premium Labor  
Base Period: 12 Months Ended June 2010  
Pro Forma: 12 Months Ended June 2012  
\$-Thousands

**Pro Forma Increases to Escalate to June 2012**

Group Code	Labor Group	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2	Officer/Exempt	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
		12/26/2010	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
3	IBEW 125	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
		12/26/2011	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
4	IBEW 659	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
		12/26/2012	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
5	UWUA 197	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
		5/26/2011	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
8	UWUA 197 Wyoming	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
		9/26/2010	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
9	IBEW 415 (Laramie 57)	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
		6/26/2010	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
11	IBEW 57 PD	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
		12/26/2011	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
12	IBEW 57 PS	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
		12/26/2012	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
15	IBEW 57 CT	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
		5/26/2011	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%
18	Non-Exempt	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
		12/26/2010	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

**June 2012 Pro Forma Labor**

Group Code	Labor Group	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Total
2	Officer/Exempt	16,724	14,378	15,088	16,075	14,197	16,216	18,038	13,847	17,417	16,122	14,527	15,089	184,718
3	IBEW 125	3,334	3,331	3,315	3,325	3,424	3,651	3,251	2,840	3,160	3,129	3,168	3,363	38,220
4	IBEW 659	3,743	3,670	3,640	3,507	3,734	3,765	4,413	3,005	3,481	3,481	3,494	4,029	43,978
5	UWUA 197	166	181	182	186	190	236	234	151	182	173	175	182	2,237
8	UWUA 197 Wyoming	3,848	3,680	3,776	3,841	3,610	4,664	3,447	3,477	4,321	4,421	4,132	4,123	47,382
9	IBEW 415 (Laramie 57)	86	76	68	64	96	61	48	50	57	60	70	65	765
11	IBEW 57 PD	9,386	8,775	8,786	8,343	8,273	9,279	7,743	7,972	9,069	9,122	8,697	9,424	104,690
12	IBEW 57 PS	3,832	3,477	3,819	3,862	4,197	4,197	3,730	3,711	4,436	4,123	3,740	3,910	46,542
13	PCCC Non-Exempt	669	667	689	651	674	727	689	669	687	672	669	689	6,163
15	IBEW 57 CT	249	252	302	374	247	237	230	202	237	234	211	233	3,017
18	Non-Exempt	1,085	949	954	962	892	1,010	936	740	1,036	976	941	998	11,519
<b>Grand Total</b>		<b>43,162</b>	<b>39,437</b>	<b>40,639</b>	<b>41,222</b>	<b>39,001</b>	<b>44,023</b>	<b>38,729</b>	<b>36,864</b>	<b>44,079</b>	<b>42,514</b>	<b>39,824</b>	<b>42,119</b>	<b>492,412</b>

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Wage and Employee Benefit Adjustment

Labor Increases - July 2009 through June 2012

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, 2011 is shown as effective on January 1, 2012.

12 Months Ended June 2010

Group Code	Labor Group	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10
2	Officer/Exempt							0.88%					
3	IBEW 125								2.50%				
4	IBEW 659								2.50%				
5	UWUA 197			1.25%									1.50%
8	UWUA 127								1.25%				
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 June 2011

Group Code	Labor Group	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11
2	Officer/Exempt							2.00%					
3	IBEW 125								1.75%				
4	IBEW 659								1.75%				
5	UWUA 197												1.50%
8	UWUA 127				1.50%								
9	IBEW 57 WY		1.50%										
11	IBEW 57 PD								1.75%				
12	IBEW 57 PS								1.75%				
13	PCCC Non-Exempt												
15	IBEW57 CT												1.75%
18	Non-Exempt							2.00%					

12 Months Ended June 2012

Group Code	Labor Group	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12
2	Officer/Exempt							2.25%					
3	IBEW 125								2.25%				
4	IBEW 659								2.25%				
5	UWUA 197												2.00%
8	UWUA 127				1.50%								
9	IBEW 57 WY		1.50%										
11	IBEW 57 PD								2.00%				
12	IBEW 57 PS								2.00%				
13	PCCC Non-Exempt												
15	IBEW57 CT												2.00%
18	Non-Exempt							2.25%					

- (1) Exempt, Non-union
- (2) Union
- (3) Projected labor increases supported by union contracts
- (4) Projected labor increases supported by planning targets

**Rocky Mountain Power  
Utah General Rate Case - June 2012  
Wage and Employee Benefit Adjustment**

**Composite Labor Increases**

Regular Time/Overtime/Premium Pay June 2010 - ACTUAL	474,780,327	Ref.
Regular Time/Overtime/Premium Pay June 2012 - PRO FORMA	492,411,854	4.16.2
% Increase	3.71%	

**Miscellaneous Bare Labor Escalation**

Description	Account	June 2010 Actual	Escalator	June 2012 Pro forma	Pro forma Adjustment	Ref.
Unused Sick Leave Accrual	5005XX	(1,069,936)	3.71%	(1,109,669)	(39,733)	4.16.2
JO Cutbacks	50109X	(1,249,185)	3.71%	(1,295,575)	(46,390)	4.16.2
		(2,319,121)		(2,405,245)	(86,123)	

**Annual Incentive Plan Escalation**

Description	Account	June 2010 Actual	June 2012 Pro forma	Pro forma Adjustment	Ref.
Annual Incentive Plan Compensation	500410	26,335,244	33,719,000	7,383,756	4.16.2

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Wage and Employee Benefit Adjustment

Account	Description	A	C	D	E	E - A	Ref
		Actual June 2010 Net of Joint Venture	Actual June 2010 GROSS	June 2012 Budget GROSS	June 2012 Budget NET of Joint Venture	Pro Forma Adjustment	
50110X	Pensions - FAS 87	30,571,256	31,668,304	41,650,000	40,207,167	<b>9,635,911</b>	<b>4.16.2</b>
501115	SERP Plan	3,533,500	3,533,500	2,500,000	2,500,000	<b>(1,033,500)</b>	<b>4.16.2</b>
50115X	Post Retirement Benefits - FAS 106	16,049,884	16,544,000	17,250,000	16,734,798	<b>684,914</b>	<b>4.16.2</b>
501160	Post Employment Benefits - FAS 112	5,344,165	5,504,886	5,709,000	5,542,320	<b>198,154</b>	<b>4.16.2</b>
	Subtotal	55,498,806	57,250,691	67,109,000	64,984,285	<b>9,485,480</b>	<b>4.16.2</b>
501102	Pension Administration	310,326	315,545	316,000	310,773	<b>447</b>	<b>4.16.2</b>
50112X	Medical	53,769,349	55,471,622	63,483,000	61,534,879	<b>7,765,530</b>	<b>4.16.2</b>
501175	Dental	1,860,936	1,934,551	2,407,000	2,315,407	<b>454,471</b>	<b>4.16.2</b>
501200	Vision	252,718	263,067	265,000	254,575	<b>1,857</b>	<b>4.16.2</b>
50122X	Life	882,262	907,988	942,000	915,311	<b>33,049</b>	<b>4.16.2</b>
501250	401(k)	18,531,628	19,177,750	21,340,000	20,621,029	<b>2,089,401</b>	<b>4.16.2</b>
501251	401(k) Administration	423,249	434,832	435,000	423,413	<b>164</b>	<b>4.16.2</b>
501252	401(k) Fixed	14,677,820	14,959,510	19,680,000	19,309,421	<b>4,631,602</b>	<b>4.16.2</b>
501275	Accidental Death & Disability	49,364	49,668	52,000	51,682	<b>2,318</b>	<b>4.16.2</b>
501300	Long-Term Disability	3,277,402	3,375,928	3,501,000	3,398,824	<b>121,422</b>	<b>4.16.2</b>
5016XX	Worker's Compensation	1,792,327	1,847,681	1,916,000	1,858,600	<b>66,273</b>	<b>4.16.2</b>
502900	Other Salary Overhead	1,956,710	1,958,089	1,958,000	1,956,621	<b>(89)</b>	<b>4.16.2</b>
	Subtotal	97,784,090	100,696,231	116,295,000	112,950,534	<b>15,166,444</b>	<b>4.16.2</b>
	<b>Grand Total</b>	<b>153,282,896</b>	<b>157,946,922</b>	<b>183,404,000</b>	<b>177,934,819</b>	<b>24,651,924</b>	<b>4.16.2</b>
					Ref 4.16.2	Ref 4.16.2	

**Rocky Mountain Power  
Utah General Rate Case - June 2012  
Wage and Employee Benefit Adjustment  
Payroll Tax Adjustment Calculation**

**FICA Calculated on June 2012 Pro Forma Labor**

Pro Forma Wages Adjustment	16,593,805	4.16.2
Pro Forma Annual Incentive Plan Adjustment	7,383,756	4.16.2
Total Pro Forma Wage Increase	<u>23,977,562</u>	
Medicare Rate (no cap)	1.45%	
	<u>347,675</u>	
Social Security Rate	6.20%	
	<u>1,486,609</u>	
Percentage of Social Security Eligible Wages	91.16%	
	<u>1,355,213</u>	
<b>Total FICA Tax</b>	<b><u>1,702,888</u></b>	4.16.2

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Wage and Employee Benefit Adjustment  
Adjustment by FERC Account and Revised Protocol Factor

Indicator	Actual		Pro forma Adjustment	Pro forma 12 Months Ending June 2012
	12 Months Ended June 2010	% Of Total		
500SG	15,573,092	2.22%	1,118,719	16,691,811
501SE	(203,477)	-0.03%	(14,617)	(218,094)
502SG	17,579,023	2.51%	1,262,818	18,841,842
503SE	54,145	0.01%	3,890	58,035
505SG	1,670,767	0.24%	120,022	1,790,789
506SG	38,667,886	5.52%	2,777,772	41,445,657
506SSGCH	(1,398)	0.00%	(100)	(1,498)
510SG	2,783,786	0.40%	199,978	2,983,764
511SG	6,868,224	0.98%	493,390	7,361,614
511SSGCH	(848)	0.00%	(61)	(909)
512SG	25,703,742	3.67%	1,846,471	27,550,213
512SSGCH	(35,452)	-0.01%	(2,547)	(37,998)
513SG	10,601,857	1.51%	761,602	11,363,459
514SG	2,511,389	0.36%	180,410	2,691,799
514SSGCH	(6,139)	0.00%	(441)	(6,580)
535SG-P	3,489,671	0.50%	250,686	3,740,357
535SG-U	3,439,784	0.49%	247,103	3,686,887
536SG-P	79,754	0.01%	5,729	85,483
537SG-P	492,635	0.07%	35,389	528,025
537SG-U	56,874	0.01%	4,086	60,960
539SG-P	4,443,514	0.63%	319,207	4,762,721
539SG-U	3,839,317	0.55%	275,804	4,115,120
540SG-P	(7,383)	0.00%	(530)	(7,914)
540SG-U	(891)	0.00%	(64)	(955)
541SG-P	333	0.00%	24	357
542SG-P	318,492	0.05%	22,879	341,372
542SG-U	87,797	0.01%	6,307	94,104
543SG-P	290,540	0.04%	20,871	311,412
543SG-U	281,975	0.04%	20,256	302,231
544SG-P	662,221	0.09%	47,572	709,792
544SG-U	246,773	0.04%	17,727	264,500
545SG-P	575,336	0.08%	41,330	616,666
545SG-U	230,069	0.03%	16,527	246,596
546SG	10,316	0.00%	741	11,057
548SG	4,656,232	0.66%	334,488	4,990,720
548SSGCT	716,593	0.10%	51,478	768,070
549SG	2,838,958	0.41%	203,941	3,042,899
552SG	211,105	0.03%	15,165	226,270
552SSGCT	51,546	0.01%	3,703	55,249
553SG	1,873,986	0.27%	134,621	2,008,607
553SSGCT	181,423	0.03%	13,033	194,456
554SG	53,604	0.01%	3,851	57,455
554SSGCT	89,094	0.01%	6,400	95,494
556SG	397,084	0.06%	28,525	425,609
557SG	30,807,731	4.40%	2,213,124	33,020,855
560SG	2,982,711	0.43%	214,268	3,196,979
561SG	7,901,822	1.13%	567,641	8,469,463
562SG	923,133	0.13%	66,315	989,448
563SG	66,575	0.01%	4,783	71,358
566SG	312,300	0.04%	22,435	334,734
567SG	161,389	0.02%	11,594	172,983
568SG	34,076	0.00%	2,448	36,524
569SG	2,287,843	0.33%	164,351	2,452,194
570SG	5,837,230	0.83%	419,327	6,256,557
571SG	(1,386,905)	-0.20%	(99,631)	(1,486,535)
572SG	39,180	0.01%	2,815	41,994

Rocky Mountain Power  
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Adjustment by FERC Account and Revised Protocol Factor

Indicator	Actual		Pro forma Adjustment	Pro forma 12 Months Ending June 2012
	12 Months Ended June 2010	% Of Total		
573SG	10,866	0.00%	781	11,647
580SNPD	16,836,753	2.40%	1,209,496	18,046,249
581SNPD	13,115,387	1.87%	942,166	14,057,553
582CA	59,831	0.01%	4,298	64,129
582IDU	121,349	0.02%	8,717	130,066
582OR	475,547	0.07%	34,162	509,709
582SNPD	17,030	0.00%	1,223	18,253
582UT	848,600	0.12%	60,961	909,560
582WA	163,108	0.02%	11,717	174,826
582WYP	223,957	0.03%	16,088	240,046
583CA	335,450	0.05%	24,098	359,547
583IDU	192,061	0.03%	13,797	205,858
583OR	2,494,919	0.36%	179,227	2,674,146
583SNPD	13,005	0.00%	934	13,940
583UT	1,247,651	0.18%	89,627	1,337,278
583WA	328,880	0.05%	23,626	352,505
583WYP	224,508	0.03%	16,128	240,636
583WYU	84,618	0.01%	6,079	90,697
585SNPD	211,297	0.03%	15,179	226,476
586CA	194,317	0.03%	13,959	208,276
586IDU	234,786	0.03%	16,866	251,652
586OR	1,983,536	0.28%	142,491	2,126,026
586SNPD	885,417	0.13%	63,605	949,022
586UT	1,149,963	0.16%	82,609	1,232,572
586WA	316,526	0.05%	22,738	339,264
586WYP	466,134	0.07%	33,486	499,620
586WYU	64,589	0.01%	4,640	69,228
587CA	532,108	0.08%	38,225	570,332
587IDU	358,466	0.05%	25,751	384,217
587OR	4,273,119	0.61%	306,967	4,580,085
587SNPD	22	0.00%	2	24
587UT	4,351,926	0.62%	312,628	4,664,554
587WA	831,231	0.12%	59,713	890,944
587WYP	814,466	0.12%	58,509	872,974
587WYU	69,512	0.01%	4,993	74,505
588CA	(24,306)	0.00%	(1,746)	(26,052)
588IDU	(53,249)	-0.01%	(3,825)	(57,075)
588OR	(284,943)	-0.04%	(20,469)	(305,412)
588SNPD	(51,681)	-0.01%	(3,713)	(55,394)
588UT	(57,741)	-0.01%	(4,148)	(61,889)
588WA	(30,425)	0.00%	(2,186)	(32,611)
588WYP	(106,291)	-0.02%	(7,636)	(113,927)
588WYU	(39,273)	-0.01%	(2,821)	(42,094)
589CA	9,934	0.00%	714	10,648
589IDU	751	0.00%	54	805
589OR	72,098	0.01%	5,179	77,278
589UT	9,642	0.00%	693	10,335
589WA	7,082	0.00%	509	7,590
589WYP	6,116	0.00%	439	6,556
589WYU	237	0.00%	17	254
590CA	25,565	0.00%	1,837	27,402
590IDU	62,070	0.01%	4,459	66,529
590OR	215,658	0.03%	15,492	231,150
590SNPD	4,947,377	0.71%	355,403	5,302,780
590UT	330,336	0.05%	23,730	354,066
590WA	9,352	0.00%	672	10,024

Rocky Mountain Power  
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Indicator	Actual		Pro forma Adjustment	Pro forma 12 Months Ending June 2012
	12 Months Ended June 2010	% Of Total		
590WYP	79,044	0.01%	5,678	84,722
592CA	359,772	0.05%	25,845	385,617
592IDU	593,435	0.08%	42,630	636,065
592OR	1,926,556	0.27%	138,397	2,064,953
592SNPD	1,738,014	0.25%	124,853	1,862,867
592UT	2,450,592	0.35%	176,042	2,626,635
592WA	482,995	0.07%	34,697	517,692
592WYP	726,561	0.10%	52,194	778,755
593CA	3,617,184	0.52%	259,846	3,877,031
593IDU	2,709,101	0.39%	194,613	2,903,714
593MT	-	0.00%	-	-
593OR	7,207,341	1.03%	517,751	7,725,092
593SNPD	(330,204)	-0.05%	(23,721)	(353,925)
593UT	5,153,313	0.74%	370,197	5,523,510
593WA	1,264,853	0.18%	90,863	1,355,716
593WYP	1,306,699	0.19%	93,869	1,400,567
593WYU	727,717	0.10%	52,277	779,994
594CA	378,616	0.05%	27,198	405,814
594IDU	411,283	0.06%	29,545	440,828
594OR	3,760,538	0.54%	270,145	4,030,683
594SNPD	1,652	0.00%	119	1,770
594UT	7,076,089	1.01%	508,323	7,584,412
594WA	881,079	0.13%	63,294	944,372
594WYP	750,801	0.11%	53,935	804,736
594WYU	134,702	0.02%	9,677	144,378
595SNPD	755,400	0.11%	54,265	809,666
595WYP	13,610	0.00%	978	14,587
596CA	114,298	0.02%	8,211	122,509
596IDU	116,154	0.02%	8,344	124,498
596OR	810,539	0.12%	58,226	868,765
596UT	305,085	0.04%	21,916	327,001
596WA	141,966	0.02%	10,198	152,164
596WYP	271,741	0.04%	19,521	291,262
596WYU	38,643	0.01%	2,776	41,419
597CA	56,103	0.01%	4,030	60,133
597IDU	259,537	0.04%	18,644	278,181
597OR	941,005	0.13%	67,599	1,008,604
597SNPD	708,991	0.10%	50,932	759,923
597UT	1,705,427	0.24%	122,512	1,827,940
597WA	335,292	0.05%	24,086	359,379
597WYP	506,539	0.07%	36,388	542,927
597WYU	63,428	0.01%	4,556	67,985
598CA	16,810	0.00%	1,208	18,017
598OR	76,097	0.01%	5,467	81,563
598SNPD	970,674	0.14%	69,730	1,040,404
598UT	6,763	0.00%	486	7,249
598WA	32,231	0.00%	2,315	34,547
598WYU	375	0.00%	27	402
901CN	2,011,909	0.29%	144,529	2,156,438
901IDU	1,306	0.00%	94	1,399
901OR	3,702	0.00%	266	3,968
901UT	35	0.00%	3	38
901WYP	877	0.00%	63	940
902CA	737,503	0.11%	52,980	790,483
902CN	1,358,742	0.19%	97,607	1,456,349
902IDU	1,365,046	0.19%	98,060	1,463,107



Rocky Mountain Power  
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Wage and Employee Benefit Adjustment  
Adjustment by FERC Account and Revised Protocol Factor

Indicator	Actual		Pro forma Adjustment	Pro forma	
	12 Months Ended June 2010	% Of Total		12 Months Ending June 2012	
902OR	7,576,632	1.08%	544,280	8,120,912	
902UT	4,015,062	0.57%	288,429	4,303,491	
902WA	1,872,568	0.27%	134,519	2,007,087	
902WYP	1,350,339	0.19%	97,004	1,447,343	
902WYU	205,347	0.03%	14,751	220,098	
903CA	162,644	0.02%	11,684	174,328	
903CN	30,981,992	4.42%	2,225,643	33,207,635	
903IDU	251,020	0.04%	18,032	269,053	
903OR	1,431,619	0.20%	102,843	1,534,462	
903UT	2,604,485	0.37%	187,097	2,791,582	
903WA	423,323	0.06%	30,410	453,734	
903WYP	252,575	0.04%	18,144	270,720	
903WYU	75,919	0.01%	5,454	81,373	
905CN	155,022	0.02%	11,136	166,158	
907CN	247,405	0.04%	17,773	265,178	
908CA	1,775	0.00%	128	1,902	
908CN	2,475,654	0.35%	177,843	2,653,496	
908IDU	430,614	0.06%	30,934	461,548	
908OR	1,192,815	0.17%	85,688	1,278,503	
908OTHER	34,281	0.00%	2,463	36,743	
908UT	2,039,688	0.29%	146,524	2,186,212	
908WYP	840,665	0.12%	60,391	901,055	
909CA	88	0.00%	6	94	
909CN	449,584	0.06%	32,297	481,881	
910CN	2,891	0.00%	208	3,099	
920SO	76,982,053	10.99%	5,530,133	82,512,187	
921SO	(130,235)	-0.02%	(9,356)	(139,591)	
922SO	27,505,707	3.93%	1,975,918	29,481,625	
923SO	(51,838)	-0.01%	(3,724)	(55,562)	
928CA	313,398	0.04%	22,513	335,912	
928IDU	177,614	0.03%	12,759	190,373	
928OR	560,747	0.08%	40,282	601,030	
928SO	137,393	0.02%	9,870	147,263	
928UT	709,401	0.10%	50,961	760,362	
928WA	201,199	0.03%	14,453	215,653	
928WYP	500,094	0.07%	35,925	536,019	
929SO	(407,350)	-0.06%	(29,263)	(436,612)	
935OR	10,105	0.00%	726	10,831	
935SO	2,536,015	0.36%	182,179	2,718,194	
935UT	586	0.00%	42	628	
935WA	3,617	0.00%	260	3,877	
<b>Utility Labor</b>	<b>485,175,759</b>	<b>69.25%</b>	<b>34,853,405</b>	<b>520,029,164</b>	Ref. Page 4.16.2
Capital/Non Utility	215,474,493	30.75%	15,478,968	230,953,461	Ref. Page 4.16.2
<b>Total Labor</b>	<b>700,650,252</b>	<b>100.00%</b>	<b>50,332,373</b>	<b>750,982,625</b>	Ref. Page 4.16.2

	<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>							
Remove Escalation Applied in Adjustment No 4.12	904	3	(216,421)	UT	100.000%	(216,421)	4.12.3
Uncollectible Expense - 12 ME June 2012	904	3	646,205	UT	100.000%	646,205	4.17.1
Total			<u>429,784</u>			<u>429,784</u>	

**Description of Adjustment:**

This adjusts the Company's actual June 2010 bad debt expense to the June 2012 test period by applying the unadjusted uncollectible rate (unadjusted bad debt expense/unadjusted general business revenues) to the normalized level of general business revenues.

**Rocky Mountain Power  
Utah General Rate Case - June 2012  
Uncollectible Expense**

**12 ME June 2010 Unadjusted Uncollectible Expense:**

Utah Situs Uncollectible Expense	4,709,966	<b>A</b>	Pg 2.12, Utah Situs From Account 904
Unadjusted Utah General Business Revenues	<u>1,496,868,201</u>	<b>B</b>	Pg. 2.2, General Business Revenues
Uncollectible Rate	0.315%	<b>C=A/B</b>	

**12 ME June 2012 Uncollectible Expense:**

Normalized Utah General Business Revenues	1,702,237,831	<b>D</b>	Pg. 2.2, General Business Revenues
Uncollectible Rate	<u>0.315%</u>	<b>C</b>	
12 ME June 2012 Uncollectible Expense	5,356,171	<b>E=D*C</b>	

12 ME June 2010 Unadjusted Uncollectible Expense	4,709,966	<b>A</b>	
12 ME June 2012 Normalized Uncollectible Expense	<u>5,356,171</u>	<b>E</b>	
<b>Adjustment to Uncollectible Expense</b>	<b>646,205</b>	<b>=E-A</b>	<b>Page 4.17</b>



**Rocky Mountain Power**  
**Utah General Rate Case – June 30, 2012**  
**Net Power Cost Adjustment Index**

The following adjustments were used to develop pro forma net power costs for the test period. The Company's actual power costs for the twelve months ended June 2010 provide the starting point for establishing the adjustment amounts for the June 2012 test period.

- 5.1 Net Power Cost
- 5.2 James River Royalty Offset/Little Mountain
- 5.3 Electric Lake Settlement

**Rocky Mountain Power**  
**Normalized Results of Operations**  
**Tab 5 Adjustment Summary**  
**Twelve Months Ending June 30, 2012**

	5.1	5.2	5.3
		James River	
		Royalty Offset /	Electric Lake
		Little Mountain	Settlement
	Total Adjustments	Net Power Cost	
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	(44,829,200)	(44,829,200)	-
5 Other Operating Revenues	661,682	-	661,682
6 Total Operating Revenues	(44,167,519)	(44,829,200)	661,682
7			
8 Operating Expenses:			
9 Steam Production	59,821,494	59,821,494	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	95,364,759	94,728,163	636,596
13 Transmission	4,878,759	4,878,759	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19			
20 Total O&M Expenses	160,065,012	159,428,416	636,596
21			
22 Depreciation	-	-	-
23 Amortization	-	-	-
24 Taxes Other Than Income	-	-	-
25 Income Taxes - Federal	(66,949,064)	(66,984,929)	216,830
26 Income Taxes - State	(12,897,048)	(12,904,104)	42,827
27 Income Taxes - Def Net	(31,540)	-	-
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	-	-	-
30			
31 Total Operating Expenses:	80,187,362	79,539,383	259,258
32			
33 Operating Rev For Return:	(124,354,880)	(124,368,583)	402,424
34			
35 Rate Base:			
36 Electric Plant In Service	-	-	-
37 Plant Held for Future Use	-	-	-
38 Misc Deferred Debits	(904,176)	-	-
39 Elec Plant Acq Adj	-	-	-
40 Nuclear Fuel	-	-	-
41 Prepayments	-	-	-
42 Fuel Stock	-	-	-
43 Material & Supplies	-	-	-
44 Working Capital	1,162,652	1,152,220	3,980
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	258,476	1,152,220	3,980
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	-	-	-
52 Accum Prov For Amort	-	-	-
53 Accum Def Income Tax	203,476	-	-
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	642,167	-	-
58			
59 Total Rate Base Deductions	845,643	-	-
60			
61 Total Rate Base:	1,104,119	1,152,220	3,980
62			
63 Return on Rate Base	-2.539%	-2.539%	0.008%
64			
65 Return on Equity	-4.892%	-4.893%	0.016%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(204,232,530)	(204,257,616)	661,682
69 Other Deductions	-	-	-
70 Interest (AFUDC)	-	-	-
71 Interest	30,663	31,999	111
72 Schedule "M" Additions	-	-	-
73 Schedule "M" Deductions	(83,108)	-	-
74 Income Before Tax	(204,180,086)	(204,289,615)	661,571
75			
76 State Income Taxes	(12,897,048)	(12,904,104)	42,827
77 Taxable Income	(191,283,040)	(191,385,511)	618,944
78			
79 Federal Income Taxes + Other	(66,949,064)	(66,984,929)	216,830
APPROXIMATE	201,193,739	201,222,303	(650,078)
PRICE CHANGE			621,512

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Revenue:</b>							
<b>Sales for Resale (Account 447)</b>							
Existing Firm PPL	447NPC	3	10,133,783	SG	43.284%	4,386,318	5.1.1
Existing Firm UPL	447NPC	3	15,945,175	SG	43.284%	6,901,727	5.1.1
Post-Merger Firm	447NPC	3	(128,489,438)	SG	43.284%	(55,615,511)	5.1.1
Non-Firm	447NPC	3	(1,178,148)	SE	42.587%	(501,734)	5.1.1
<b>Total Sales for Resale</b>			<u>(103,588,629)</u>			<u>(44,829,200)</u>	
<b>Adjustment to Expense:</b>							
<b>Purchased Power (Account 555)</b>							
Existing Firm Demand PPL	555NPC	3	(5,597,190)	SG	43.284%	(2,422,694)	5.1.1
Existing Firm Demand UPL	555NPC	3	45,259,557	SG	43.284%	19,590,197	5.1.1
Existing Firm Energy	555NPC	3	(2,385,286)	SE	42.587%	(1,015,814)	5.1.1
Post-merger Firm	555NPC	3	114,174,409	SG	43.284%	49,419,378	5.1.1
Secondary Purchases	555NPC	3	7,595,906	SE	42.587%	3,234,843	5.1.1
Other Generation	555NPC	3	3,986,292	SG	43.284%	1,725,431	5.1.1
<b>Total Purchased Power Adjustments:</b>			<u>163,033,688</u>			<u>70,531,341</u>	
<b>Wheeling Expense (Account 565)</b>							
Existing Firm PPL	565NPC	3	13,774,407	SG	43.284%	5,962,130	5.1.1
Existing Firm UPL	565NPC	3	(667,423)	SG	43.284%	(288,888)	5.1.1
Post-merger Firm	565NPC	3	(1,632,317)	SG	43.284%	(706,534)	5.1.1
Non-Firm	565NPC	3	(206,517)	SE	42.587%	(87,949)	5.1.1
<b>Total Wheeling Expense Adjustments:</b>			<u>11,268,151</u>			<u>4,878,759</u>	
<b>Fuel Expense (Accounts 501, 503, 547)</b>							
Fuel - Overburden Amortization - Idaho	501NPC	3	303,056	ID	0.000%	-	5.1.1
Fuel - Overburden Amortization - Wyoming	501NPC	3	810,138	WY	0.000%	-	5.1.1
Fuel Consumed - Coal	501NPC	3	156,144,235	SE	42.587%	66,496,613	5.1.1
Fuel Consumed - Gas	501NPC	3	(18,979,748)	SE	42.587%	(8,082,840)	5.1.1
Steam from Other Sources	503NPC	3	(134,321)	SE	42.587%	(57,203)	5.1.1
Natural Gas Consumed	547NPC	3	42,474,249	SE	42.587%	18,088,364	5.1.1
Simple Cycle Combustion Turbines	547NPC	3	4,672,237	SSECT	42.592%	1,989,997	5.1.1
Cholla / APS Exchange	501NPC	3	3,490,444	SSECH	41.970%	1,464,924	5.1.1
<b>Total Fuel Expense Adjustments:</b>			<u>188,780,290</u>			<u>79,899,854</u>	
<b>Total Power Cost Adjustment</b>			<u>466,670,758</u>			<u>200,139,155</u>	
Remove Power Cost Deferrals	555NPC	1	(864,372)	SG	43.284%	(374,136)	5.1.1

**Description of Adjustment:**

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions for the twelve-month period ending June 2012. The GRID study for this adjustment is based on pro forma loads for the twelve months ended June 2012.

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Net Power Cost Adjustment

Description	Account	(1) Total Account (B Tabs)	(2) Ignore Non-NPC	(3) Unadjusted NPC (1) + (2)	(4) Revoke NPC Deferrals	(5) Actual Net Power Costs (3) + (4)	(6) Type 3 Normalized June 2012 Costs	(7) Type 3 Adjustment (6) - (5)	Factor
Sales for Resale (Account 447)									
Existing Firm Sales PPL	447.12	11,490,688		11,490,688		11,490,688	21,624,470	10,133,783	SG
Existing Firm Sales UPL	447.122	9,545,409		9,545,409		9,545,409	25,490,583	15,945,175	SG
Post-merger Firm Sales	447.61, 447.62	551,721,896		551,721,896		551,721,896	423,232,458	(128,489,438)	SG
Non-firm Sales	447.5	1,178,148		1,178,148		1,178,148	-	(1,178,148)	SE
Transmission Services	447.9	1,338,795	(1,338,795)	-		-	-	-	S
On-system Wholesale Sales	447.1	7,414,746	(7,414,746)	-		-	-	-	S
Total Revenue Adjustments		582,689,682	(8,753,541)	573,936,140	-	573,936,140	470,347,512	(103,588,628)	S
Purchased Power (Account 555)									
Existing Firm Demand PPL	555.66	22,356,514		22,356,514		22,356,514	16,759,325	(5,597,190)	SG
Existing Firm Demand UPL	555.68	1,816,616		1,816,616		1,816,616	47,076,173	45,259,557	SG
Existing Firm Energy	555.65, 555.69	44,292,645		44,292,645		44,292,645	41,907,359	(2,385,286)	SE
Post-merger Firm	555.55, 555.56, 555.61, 555.62, 555.63, 555.64, 555.67, 555.8	367,760,146		367,760,146	(864,372)	366,895,774	481,070,183	114,174,409	SG
Secondary Purchases	555.7, 555.25	(7,595,906)		(7,595,906)		(7,595,906)	-	7,595,906	SE
Seasonal Contracts									SSGC
Wind Integration Charge									SG
BPA Regional Adjustments	555.11, 555.12, 555.133	(35,733,890)	35,733,890	-		-	3,986,292	3,986,292	SG
Total Purchased Power Adjustment		392,896,125	35,733,890	428,630,015	(864,372)	427,765,643	590,799,331	163,033,688	S
Wheeling (Account 565)									
Existing Firm PPL	565.26	13,259,952		13,259,952		13,259,952	27,034,359	13,774,407	SG
Existing Firm UPL	565.27	667,423		667,423		667,423	-	(667,423)	SG
Post-merger Firm	565.0, 565.46, 565.1	108,880,822		108,880,822		108,880,822	107,248,505	(1,632,317)	SG
Non-firm	565.25	4,667,684		4,667,684		4,667,684	4,461,167	(206,517)	SE
Total Wheeling Expense Adjustment		127,475,880	-	127,475,880	-	127,475,880	138,744,031	11,268,151	SE
Fuel Expense (Accounts 501, 503 and 547)									
Fuel - Overburden Amortization - Idaho	501.12	(303,056)		(303,056)		(303,056)	-	303,056	IDU
Fuel - Overburden Amortization - Wyoming	501.12	(810,138)		(810,138)		(810,138)	-	810,138	WYP
Fuel Consumed - Coal	501.1	531,402,147		531,402,147		531,402,147	687,546,382	156,144,235	SE
Fuel Consumed - Gas	501.35	28,786,699		28,786,699		28,786,699	9,806,951	(18,979,748)	SE
Steam From Other Sources	503	3,803,677		3,803,677		3,803,677	3,669,356	(134,321)	SE
Natural Gas Consumed	547	426,045,258		426,045,258		426,045,258	468,519,507	42,474,249	SE
Simple Cycle Combustion Turbines	547	32,789,054		32,789,054		32,789,054	37,461,291	4,672,237	SSECT
Cholla/APS Exchange	501.1, 501.2, 501.45	54,706,189	(3,133,070)	51,573,119		51,573,119	55,063,563	3,490,444	SSECH
Miscellaneous Fuel Costs	501.501.2, 501.3, 501.4, 501.45, 501.5, 501.51	11,455,316	(11,455,316)	-		-	-	-	SE
Total Fuel Expense		1,087,875,145	(14,588,385)	1,073,286,759	-	1,073,286,759	1,262,067,050	188,780,290	SE
Net Power Cost		1,025,557,468	29,899,046	1,055,456,515	(864,372)	1,054,592,142	1,521,262,900	466,670,758	
									Ref 5.1
									Ref 5.1.3
									Ref 5.1



## Rocky Mountain Power

## Study Results

## MERGED PEAK/ENERGY SPLIT

Period Ending

(\$)

Jun-12

	Merged 07/11-06/12	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	21,624,470	21,624,470			
Post Merger	423,232,458				423,232,458
Utah Pre Merger	25,490,583	25,490,583			
NonFirm Sub Total	-			-	
<b>TOTAL SPECIAL SALES</b>	<b>470,347,512</b>	<b>47,115,054</b>	-	-	<b>423,232,458</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
BPA Peak Purchase	9,602,500	9,602,500			
Pacific Capacity	1,476,591	600,000	876,591		
Mid Columbia	3,076,024	922,807	2,153,217		
Misc/Pacific	6,603,114	1,369,240	5,233,874		
Q.F. Contracts/PPL	55,704,627	4,264,777	20,778,616		30,661,233
Small Purchases west	29,087		29,087		
<b>Pacific Sub Total</b>	<b>76,491,943</b>	<b>16,759,325</b>	<b>29,071,385</b>	-	<b>30,661,233</b>
Gemstate	2,840,300		2,840,300		
GSLM	-		-		
QF Contracts/UPL	92,753,783	21,585,590	9,250,967		61,917,226
IPP Layoff	25,490,583	25,490,583	-		
Small Purchases east	744,706		744,706		
UP&L to PP&L	-	-	-		
<b>Utah Sub Total</b>	<b>121,829,373</b>	<b>47,076,173</b>	<b>12,835,973</b>	-	<b>61,917,226</b>
APS Supplemental p27875	1,672,578				1,672,578
Avoided Cost Resource	-				-
Blanding Purchase p379174	22,324				22,324
BPA Reserve Purchase	271,983				271,983
Chehalis Station Service	-				-
Combine Hills Wind p160595	4,801,261				4,801,261
Constellation p257677	-				-
Constellation p257678	-				-
Constellation p268849	-				-
Deseret Purchase p194277	33,271,664				33,271,664
Georgia-Pacific Camas	6,907,667				6,907,667
Hermiston Purchase p99563	82,102,006				82,102,006
Hurricane Purchase p393045	145,124				145,124
Idaho Power p278538	-				-
Kennecott Generation Incentive	3,650,067				3,650,067
LADWP p491303-4	1,491,780				1,491,780
MagCorp p229846	-				-
MagCorp Reserves p510378	5,124,780				5,124,780
Morgan Stanley p189046	-				-
Morgan Stanley p272153-6-8	1,020,000				1,020,000
Morgan Stanley p272154-7	1,080,000				1,080,000
Nebo Heat Rate Option p360539	-				-
Nucor p348856	5,232,600				5,232,600
P4 Production p137215/p145258	16,193,520				16,193,520
Rock River Wind p100371	5,059,015				5,059,015
Roseburg Forest Products p312292	1,275,553				1,275,553
Three Buttes Wind p460457	20,655,491				20,655,491
Top of the World Wind p522807	40,387,465				40,387,465
Tri-State Purchase p27057	9,538,270				9,538,270
Weyerhaeuser Reserve p356685	-				-
Wolverine Creek Wind p244520	9,919,054				9,919,054
BPA So. Idaho p64885/p83975/p6470	(8,651)				(8,651)
DSM (Irrigation)	-				-
PSCo Exchange p340325	4,950,000				4,950,000
TransAlta p371343/s371344	-				-

## Rocky Mountain Power

## Study Results

## MERGED PEAK/ENERGY SPLIT

Period Ending

(\$)

Jun-12

	Merged 07/11-06/12	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	133,728,170				133,728,170
-----	-----	-----	-----	-----	-----
New Firm Sub Total	388,491,723	-	-	-	388,491,723
Wind Integration Charge	3,986,292				3,986,292
Non Firm Sub Total	-				-
-----	-----	-----	-----	-----	-----
TOTAL PURCHASED PW & NET INT.	590,799,331	63,835,497	41,907,359	-	485,056,474
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	27,034,359	27,034,359			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	107,248,505				107,248,505
Nonfirm Wheeling	4,461,167			4,461,167	
-----	-----	-----	-----	-----	-----
TOTAL WHEELING & U. OF F. EXPENSE	138,744,031	27,034,359	-	4,461,167	107,248,505
THERMAL FUEL BURN EXPENSE					
Carbon	19,273,220			19,273,220	
Cholla	55,063,563			55,063,563	
Colstrip	14,645,767			14,645,767	
Craig	22,362,233			22,362,233	
Chehalis	109,259,418			109,259,418	
Currant Creek	143,235,115			143,235,115	
Dave Johnston	56,525,487			56,525,487	
Gadsby	9,806,951			9,806,951	
Gadsby CT	37,461,291			37,461,291	
Hayden	11,860,833			11,860,833	
Hermiston	67,737,575			67,737,575	
Hunter	147,947,223			147,947,223	
Huntington	101,291,303			101,291,303	
Jim Bridger	190,289,279			190,289,279	
Lake Side	142,398,891			142,398,891	
Little Mountain	5,888,508			5,888,508	
Naughton	102,986,430			102,986,430	
West Valley	-			-	
Wyodak	20,364,607			20,364,607	
-----	-----	-----	-----	-----	-----
TOTAL FUEL BURN EXPENSE	1,258,397,693	-	-	1,258,397,693	-
OTHER GENERATION EXPENSE					
Blundell	3,669,356			3,669,356	
-----	-----	-----	-----	-----	-----
TOTAL OTHER GEN. EXPENSE	3,669,356	-	-	3,669,356	-
=====	=====	=====	=====	=====	=====
NET POWER COST	1,521,262,900	43,754,803	41,907,359	1,266,528,217	169,072,522
=====	=====	=====	=====	=====	=====

To 5.1.2

	<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 Revenue:</b>							
Other Electric Revenue	456	3	5,241,373	SG	43.284%	2,268,682	Below
Other Electric Revenue	456	3	(3,712,678)	SG	43.284%	(1,607,000)	Below
			<u>1,528,694</u>			<u>661,682</u>	

**Adjustment Detail:**

	<u>12 Months Ended 6/30/2012</u>		
<u>James River Offset</u>			
Capital Recovery		4,690,285	
Major Maintenance Allowance		551,088	
Total Offset		<u>5,241,373</u>	Above
<u>Little Mountain Revenue Forecast</u>			
Forecasted steam sales - 12 months ended June 2012		1,966,491	5.2.1
Less: Steam sales in unadjusted results		<u>5,679,169</u>	
		<u>(3,712,678)</u>	Above

**Description of Adjustment:**

This adjustment credits Other Electric Revenues 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 the Little Mountain steam sales with the assumptions used in the net power cost study. The Little Mountain contract expires at the end of February 2012, therefore this adjustment reflects no steam sales after February 2012.

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Little Mountain Steam Sales

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

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

Period	Hrs/Mo	Steam Load kp/h	Gas Cost \$/MMBtu	Nominal Fixed Charge	Nominal O&M Charge	Nominal Steam Charge	Total Steam Revenue
Jul-11	744	3.71	4.263	\$14,607	\$18,085	\$14,605	\$47,297
Aug-11	744	0.00	4.317	\$14,607	\$18,085	\$0	\$32,692
Sep-11	720	0.00	4.272	\$14,607	\$18,358	\$0	\$32,965
Oct-11	744	67.75	4.286	\$14,607	\$18,358	\$268,445	\$301,411
Nov-11	720	79.05	4.555	\$14,607	\$18,358	\$322,131	\$355,087
Dec-11	744	79.05	4.981	\$14,607	\$18,358	\$363,966	\$396,931
Jan-12	744	79.05	5.224	\$14,607	\$18,358	\$381,773	\$414,738
Feb-12	672	81.87	5.155	\$14,607	\$18,358	\$352,395	\$385,360
Mar-12	744	-	-	-	-	\$0	\$0
Apr-12	720	-	-	-	-	\$0	\$0
May-12	744	-	-	-	-	\$0	\$0
Jun-12	720	-	-	-	-	\$0	\$0
Total-->							\$1,966,491

Ref # 5.2

Period	GRID MWh	aMW	kp/h	Gas Cost \$/MMBtu
Jul-11	487	0.65	3.71	4.263
Aug-11	-	-	-	4.317
Sep-11	-	-	-	4.272
Oct-11	8,895	11.96	67.75	4.286
Nov-11	10,044	13.95	79.05	4.555
Dec-11	10,378	13.95	79.05	4.981
Jan-12	10,378	13.95	79.05	5.224
Feb-12	9,709	14.45	81.87	5.155
Mar-12	-	-	-	-
Apr-12	-	-	-	-
May-12	-	-	-	-
Jun-12	-	-	-	-
Total-->				49,891

	<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	1,470,738	SG	43.284%	636,596	5.3.1
Regulatory Asset	186M	3	(2,123,145)	SE	42.587%	(904,176)	5.3.1
Regulatory Liability	254	3	1,507,907	SE	42.587%	642,167	5.3.1
<b>Adjustment To Tax:</b>							
Schedule M Adjustment	SCHMDT	3	(192,007)	SG	43.284%	(83,108)	
Def Income Tax Expense	41010	3	(72,868)	SG	43.284%	(31,540)	
Beg/End Avg Accum DIT Bal.	190	3	(169,570)	SG	43.284%	(73,397)	
Beg/End Avg Accum DIT Bal.	283	3	650,140	SE	42.587%	276,873	

**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 removes the amount in the historical period for the June 2012 test period.

**Rocky Mountain Power  
Utah General Rate Case - June 2012  
Electric Lake Settlement  
Beginning / Ending Average**

**Settlement of Costs**

Value of Settlement	10,087,658			
Offset O&M	<u>71%</u>			
Reduction of O&M	<u>7,162,237</u>			
Amortization Account 25399 over 3 years	-			
Amortization Account 254	<u>-</u>			
Reduction to Account 557	<u>-</u>			
Escalated Acct 557 reduction in historical results	(1,470,738)			
Adjustment needed to reflect reduction amount	<u>1,470,738</u>	<b>Ref 5.3</b>		
Reduction to Account 557	<u>-</u>			
Regulatory Liability Account 25399	Jun-09	Jun-10	Jun-11	Jun-12
Offset O&M Account 557	1,431,680	1,073,760	357,920	-
Amortization of Offset	<u>(357,920)</u>	<u>(715,840)</u>	<u>(357,920)</u>	-
Remaining Liability Balance	<u>1,073,760</u>	<u>357,920</u>	-	-
Jun 11 - Jun 12 Beginning/ Ending Average	-	<b>Ref 5.3</b>		
Regulatory Asset 186.5	Jun-09	Jun-10	Jun-11	Jun-12
Set-Up Deferred Asset	4,300,468	3,107,258	1,139,031	-
Amortization	<u>(1,193,210)</u>	<u>(1,968,228)</u>	<u>(1,139,031)</u>	-
Ending Balance	<u>3,107,258</u>	<u>1,139,031</u>	-	-
Jun 11 - Jun 12 Beginning/ Ending Average	-			
Account 186.5 average balance in historical results	2,123,145			
Adjustment needed to reflect account balance	<u>(2,123,145)</u>	<b>Ref 5.3</b>		
Jun 11 - Jun 12 Beginning/ Ending Average	-			
Regulatory Liability Account 254	Jun-09	Jun-10	Jun-11	Jun-12
Set-Up Deferred Asset	(3,053,860)	(2,206,878)	(808,935)	-
Amortization	<u>846,982</u>	<u>1,397,943</u>	<u>808,935</u>	-
Ending Balance	<u>(2,206,878)</u>	<u>(808,935)</u>	-	-
Jun 11 - Jun 12 Beginning/ Ending Average	-			
Account 254 average balance in historical results	(1,507,907)			
Adjustment needed to reflect account balance	<u>1,507,907</u>	<b>Ref 5.3</b>		
Jun 11 - Jun 12 Beginning/ Ending Average	-			
Account 557 Reduction in historical results	(1,397,943)			
Escalation Rate	<u>5.210%</u>			
Escalation Amount	<u>(72,795)</u>			
Amortization O&M Portion & Escalation	<u>(1,470,738)</u>			



**Rocky Mountain Power**  
**Utah General Rate Case – June 30, 2012**  
**Depreciation and Amortization Adjustment Index**

The following adjustments were used to arrive at the normalized levels of depreciation and amortization expense along with the associated reserve balances included in the twelve months ending June 2012 test period.

- 6.1 Depreciation / Amortization Expense
- 6.2 Depreciation / Amortization Reserve



**Rocky Mountain Power**  
**Normalized Results of Operations**  
**Tab 6 Adjustment Summary**  
**Twelve Months Ending June 30, 2012**

	6.1	6.2	
	Total Adjustments	Depreciation and Amortization Expense	Depreciation and Amortization Reserve
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	(634,933)	(116,933)	(518,000)
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19			
20 Total O&M Expenses	(634,933)	(116,933)	(518,000)
21			
22 Depreciation	31,794,175	31,794,175	-
23 Amortization	697,084	697,084	-
24 Taxes Other Than Income	-	-	-
25 Income Taxes - Federal	(7,799,098)	(10,585,005)	2,785,907
26 Income Taxes - State	(1,559,829)	(2,126,034)	566,205
27 Income Taxes - Def Net	-	-	-
28 Investment Tax Credit Adj	-	-	-
29 Misc Revenue & Expense	-	-	-
30			
31 Total Operating Expenses:	22,497,399	19,663,287	2,834,112
32			
33 Operating Rev For Return:	(22,497,399)	(19,663,287)	(2,834,112)
34			
35 Rate Base:			
36 Electric Plant In Service	-	-	-
37 Plant Held for Future Use	-	-	-
38 Misc Deferred Debits	-	-	-
39 Elec Plant Acq Adj	-	-	-
40 Nuclear Fuel	-	-	-
41 Prepayments	-	-	-
42 Fuel Stock	-	-	-
43 Material & Supplies	-	-	-
44 Working Capital	(143,691)	(195,157)	51,466
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	(143,691)	(195,157)	51,466
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(271,616,888)	-	(271,616,888)
52 Accum Prov For Amort	(16,782,484)	-	(16,782,484)
53 Accum Def Income Tax	-	-	-
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	-	-	-
58			
59 Total Rate Base Deductions	(288,399,372)	-	(288,399,372)
60			
61 Total Rate Base:	(288,543,063)	(195,157)	(288,347,906)
62			
63 Return on Rate Base	-0.105%	-0.401%	0.298%
64			
65 Return on Equity	-0.202%	-0.773%	0.571%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(31,856,326)	(32,374,326)	518,000
69 Other Deductions	-	-	-
70 Interest (AFUDC)	-	-	-
71 Interest	(8,013,360)	(5,420)	(8,007,940)
72 Schedule "M" Additions	-	-	-
73 Schedule "M" Deductions	-	-	-
74 Income Before Tax	(23,842,966)	(32,368,906)	8,525,940
75			
76 State Income Taxes	(1,559,829)	(2,126,034)	566,205
77 Taxable Income	(22,283,137)	(30,242,872)	7,959,735
78			
79 Federal Income Taxes + Other	(7,799,098)	(10,585,005)	2,785,907
APPROXIMATE PRICE CHANGE	(2,080,907)	31,763,954	(33,844,861)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Steam Depreciation Expense	403SP	3	(1,131,275)	SG	43.284%	(489,663)	
Steam Depreciation Expense	403SP	3	(465,637)	SG	43.284%	(201,547)	
Steam Depreciation Expense	403SP	3	28,843,140	SG	43.284%	12,484,497	
Steam Depreciation Expense	403SP	3	(44,574)	SSGCH	42.002%	(18,722)	
Hydro Depreciation Expense	403HP	3	414,126	SG	43.284%	179,251	
Hydro Depreciation Expense	403HP	3	(35,669)	SG	43.284%	(15,439)	
Hydro Depreciation Expense	403HP	3	2,094,491	SG-P	43.284%	906,582	
Hydro Depreciation Expense	403HP	3	239,883	SG-U	43.284%	103,831	
Other Depreciation Expense	403OP	3	(30,631)	SG	43.284%	(13,258)	
Other Depreciation Expense	403OP	3	(443,922)	SG	43.284%	(192,148)	
Other Depreciation Expense	403OP	3	12,786,398	SG-W	43.284%	5,534,479	
Other Depreciation Expense	403OP	3	99,334	SSGCT	43.303%	43,014	
Transmission Depreciation Expense	403TP	3	(156,603)	SG	43.284%	(67,784)	
Transmission Depreciation Expense	403TP	3	(97,750)	SG	43.284%	(42,310)	
Transmission Depreciation Expense	403TP	3	23,962,384	SG	43.284%	10,371,905	
Distribution Depreciation Expense	403360	3	99,217	UT	Situs	38,964	
Distribution Depreciation Expense	403361	3	126,358	UT	Situs	49,622	
Distribution Depreciation Expense	403362	3	1,517,227	UT	Situs	595,829	
Distribution Depreciation Expense	403363	3	1,477	UT	Situs	580	
Distribution Depreciation Expense	403364	3	1,749,008	UT	Situs	686,852	
Distribution Depreciation Expense	403365	3	1,227,716	UT	Situs	482,136	
Distribution Depreciation Expense	403366	3	563,207	UT	Situs	221,177	
Distribution Depreciation Expense	403367	3	1,354,918	UT	Situs	532,089	
Distribution Depreciation Expense	403368	3	2,046,101	UT	Situs	803,523	
Distribution Depreciation Expense	403369	3	1,085,070	UT	Situs	426,117	
Distribution Depreciation Expense	403370	3	362,895	UT	Situs	142,512	
Distribution Depreciation Expense	403371	3	17,088	UT	Situs	6,711	
Distribution Depreciation Expense	403373	3	119,143	UT	Situs	46,789	
General Depreciation Expense	403GP	3	96,592	CA	0.000%	-	
General Depreciation Expense	403GP	3	(31,878)	OR	0.000%	-	
General Depreciation Expense	403GP	3	66,753	WA	0.000%	-	
General Depreciation Expense	403GP	3	4,854	WYP	0.000%	-	
General Depreciation Expense	403GP	3	(51,266)	UT	100.000%	(51,266)	
General Depreciation Expense	403GP	3	(16,656)	ID	0.000%	-	
General Depreciation Expense	403GP	3	(68,830)	WYU	0.000%	-	
General Depreciation Expense	403GP	3	(134,506)	SG	43.284%	(58,220)	
General Depreciation Expense	403GP	3	(222,859)	SG	43.284%	(96,462)	
General Depreciation Expense	403GP	3	(57,465)	SG	43.284%	(24,873)	
General Depreciation Expense	403GP	3	(1,179,929)	SO	42.899%	(506,179)	
General Depreciation Expense	403GP	3	(32,666)	SSGCH	42.002%	(13,720)	
General Depreciation Expense	403GP	3	338	SSGCT	43.303%	146	
General Depreciation Expense	403GP	3	(149,783)	CN	45.875%	(68,714)	
General Depreciation Expense	403GP	3	(4,990)	SE	42.587%	(2,125)	
			<u>74,520,829</u>			<u>31,794,175</u>	6.1.2

**Description of Adjustment:**

Incremental depreciation expense is calculated on the plant additions included in this filing in adjustment 8.8. This adjustment reflects the incremental depreciation expense into results of operations.

	<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>							
Intangible Amortization	404IP	3	327,186	CN	45.875%	150,097	
Intangible Amortization	404IP	3	(17)	ID	0.000%	-	
Intangible Amortization	404IP	3	(6,441)	OR	0.000%	-	
Intangible Amortization	404IP	3	279,467	SE	42.587%	119,016	
Intangible Amortization	404IP	3	(3,977,950)	SG	43.284%	(1,721,820)	
Intangible Amortization	404IP	3	(49,494)	SG-P	43.284%	(21,423)	
Intangible Amortization	404IP	3	(3,824)	SG-U	43.284%	(1,655)	
Intangible Amortization	404IP	3	(52,224)	SSGCH	42.002%	(21,935)	
Intangible Amortization	404IP	3	4,910,605	SO	42.899%	2,106,606	
Intangible Amortization	404IP	3	578	UT	100.000%	578	
Intangible Amortization	404IP	3	(227)	WA	0.000%	-	
Intangible Amortization	404IP	3	39,737	WYP	0.000%	-	
Hydro Amortization	404HP	3	77,032	SG-P	43.284%	33,343	
Hydro Amortization	404HP	3	597	SG-U	43.284%	258	
General Amortization	404GP	3	17,829	CA	0.000%	-	
General Amortization	404GP	3	22,925	CN	45.875%	10,517	
General Amortization	404GP	3	(40,444)	OR	0.000%	-	
General Amortization	404GP	3	101,355	SO	42.899%	43,480	
General Amortization	404GP	3	23	UT	100.000%	23	
General Amortization	404GP	3	1,570	WA	0.000%	-	
General Amortization	404GP	3	18,265	WYP	0.000%	-	
General Amortization	404GP	3	821	WYU	0.000%	-	
Amortization sub-total			<u>1,667,369</u>			<u>697,084</u>	6.1.3
Total Depreciation and Amortization Expense			<u>76,188,198</u>			<u>32,491,259</u>	

**Description of Adjustment:**

Incremental amortization expense is calculated on the plant additions included in this filing in adjustment 8.8. This adjustment reflects the incremental amortization expense into results of operations.

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Depreciation and Amortization Expense Summary

Description	Account	Factor	12 ME Jun 2010 Expense	12 ME Jun 2012 Expense	Adjustment to Test Period
<b>DEPRECIATION EXPENSE</b>					
<b>Steam Production Plant:</b>					
Pre-merger Pacific	403SP	SG	22,766,735	21,635,460	(1,131,275)
Pre-merger Utah	403SP	SG	25,854,397	25,388,761	(465,637)
Post-merger	403SP	SG	56,718,863	85,562,003	28,843,140
Post-merger	403SP	SSGCH	7,841,033	7,796,459	(44,574)
Total Steam Plant			<u>113,181,028</u>	<u>140,382,682</u>	<u>27,201,654</u>
<b>Hydro Production Plant:</b>					
Pre-merger Pacific	403HP	SG	2,947,096	3,361,222	414,126
Pre-merger Utah	403HP	SG	1,010,743	975,075	(35,669)
Post-merger	403HP	SG-P	4,380,930	6,475,420	2,094,491
Post-merger	403HP	SG-U	2,157,082	2,396,965	239,883
Total Hydro Plant			<u>10,495,851</u>	<u>13,208,681</u>	<u>2,712,831</u>
<b>Other Production Plant:</b>					
Pre-merger Utah	403OP	SG	123,934	93,302	(30,631)
Post-merger	403OP	SG	31,801,738	31,357,816	(443,922)
Post-merger Wind	403OP	SG-W	68,800,197	81,586,595	12,786,398
Post-merger	403OP	SSGCT	2,569,541	2,668,876	99,334
Total Other Production Plant			<u>103,295,410</u>	<u>115,706,589</u>	<u>12,411,179</u>
<b>Transmission Plant:</b>					
Pre-merger Pacific	403TP	SG	11,229,122	11,072,519	(156,603)
Pre-merger Utah	403TP	SG	12,534,906	12,437,156	(97,750)
Post-merger	403TP	SG	42,590,578	66,552,963	23,962,384
Total Transmission Plant			<u>66,354,605</u>	<u>90,062,637</u>	<u>23,708,032</u>
<b>Distribution Plant:</b>					
California	403360-73	CA	7,932,007	8,373,056	441,049
Oregon	403360-73	OR	47,339,742	50,233,139	2,893,397
Washington	403360-73	WA	12,132,388	13,028,113	895,725
Eastern Wyoming	403360-73	WYP	12,706,599	14,213,376	1,506,777
Utah	403360-73	UT	56,546,233	60,579,132	4,032,899
Idaho	403360-73	ID	6,790,031	7,182,415	392,384
Western Wyoming	403360-73	WYU	2,477,559	2,584,753	107,194
Total Distribution Plant			<u>145,924,557</u>	<u>156,193,982</u>	<u>10,269,425</u>
<b>General Plant:</b>					
California	403GP	CA	230,415	327,007	96,592
Oregon	403GP	OR	3,884,183	3,852,305	(31,878)
Washington	403GP	WA	1,299,395	1,366,148	66,753
Eastern Wyoming	403GP	WYP	1,856,980	1,861,834	4,854
Utah	403GP	UT	3,766,897	3,715,631	(51,266)
Idaho	403GP	ID	731,670	715,014	(16,656)
Western Wyoming	403GP	WYU	382,639	313,809	(68,830)
Pre-merger Pacific	403GP	SG	366,211	231,705	(134,506)
Pre-merger Utah	403GP	SG	653,340	430,482	(222,859)
Post-merger	403GP	SG	5,448,347	5,390,882	(57,465)
General Office	403GP	SO	14,274,508	13,094,579	(1,179,929)
General Office	403GP	SSGCH	149,114	116,448	(32,666)
General Office	403GP	SSGCT	6,010	6,348	338
Customer Service	403GP	CN	1,723,323	1,573,540	(149,783)
Fuel Related	403GP	SE	24,535	19,545	(4,990)
Total General Plant			<u>34,797,570</u>	<u>33,015,278</u>	<u>(1,782,292)</u>
<b>Total Depreciation Expense</b>			<u>474,049,022</u>	<u>548,569,850</u>	<u>74,520,829</u>

Ref 6.1

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Depreciation and Amortization Expense Summary

Description	Account	Factor	12 ME Jun 2010 Expense	12 ME Jun 2012 Expense	Adjustment to Test Period	
<b>AMORTIZATION EXPENSE</b>						
<b>Intangible Plant:</b>						
California	404IP	CA	-	-	-	
Customer Service	404IP	CN	5,269,690	5,596,876	327,186	
Pre-merger Utah	404IP	SG	16,758	16,758	0	
Pre-merger Pacific	404IP	SG	-	-	-	
Idaho	404IP	ID	20,532	20,515	(17)	
Oregon	404IP	OR	15,639	9,199	(6,441)	
Fuel Related	404IP	SE	13,401	292,868	279,467	
Post-merger	404IP	SG	8,794,772	4,816,822	(3,977,950)	
Hydro Relicensing	404IP	SG-P	2,615,545	2,566,051	(49,494)	
Hydro Relicensing	404IP	SG-U	310,598	306,774	(3,824)	
Post-merger	404IP	SSGCH	52,224	-	(52,224)	
General Office	404IP	SO	13,272,262	18,182,867	4,910,605	
Utah	404IP	UT	12,309	12,887	578	
Washington	404IP	WA	463	236	(227)	
Eastern Wyoming	404IP	WYP	100,704	140,440	39,737	
Western Wyoming	404IP	WYU	-	-	-	
Total Intangible Plant			<u>30,494,899</u>	<u>31,962,293</u>	<u>1,467,395</u>	
<b>Hydro Production Plant:</b>						
Pre-merger Pacific	404HP	SG	-	-	-	
Post-merger	404HP	SG-P	65,058	142,090	77,032	
Post-merger	404HP	SG-U	43,936	44,532	597	
Total Hydro Plant			<u>108,993</u>	<u>186,623</u>	<u>77,629</u>	
<b>Other Production Plant:</b>						
Post-merger	404OP	SSGCT	-	-	-	
Total Other Plant			<u>-</u>	<u>-</u>	<u>-</u>	
<b>General Plant:</b>						
California	404GP	CA	177,995	195,824	17,829	
General Office	404GP	CN	271,824	294,749	22,925	
Oregon	404GP	OR	586,483	546,040	(40,444)	
General Office	404GP	SO	1,008,893	1,110,248	101,355	
Utah	404GP	UT	747	770	23	
Washington	404GP	WA	103,489	105,059	1,570	
Eastern Wyoming	404GP	WYP	510,078	528,343	18,265	
Western Wyoming	404GP	WYU	1,952	2,773	821	
Total General Plant			<u>2,661,461</u>	<u>2,783,806</u>	<u>122,345</u>	
<b>Total Amortization</b>			<u>33,265,353</u>	<u>34,932,722</u>	<u>1,667,369</u>	
					<b>Ref 6.1.1</b>	
<b>Total Depreciation and Amortization</b>			<u>507,314,374</u>	<u>583,502,572</u>	<u>76,188,198</u>	
				<b>Ref. 6.1.17</b>		
<b>Klamath Depreciation &amp; Amortization Expense</b>			1,513,807	14,243,773	12,729,967	Ref. 8.12
<b>Hydro Decommissioning Depreciation Expense</b>			3,574,779	3,574,779	-	
<b>Depreciation &amp; Amortization Expense</b>			<u>512,402,960</u>	<u>601,321,124</u>	<u>88,918,165</u>	Ref. 2.16

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Jun 2010 - Jun 2012 Depreciation & Amortization Expense

Description	Factor	DEPE Rate	Adjusted EPIS Balance Jun 2010	Depreciation Expense Jun 2010	Adjustments	Adjusted EPIS Balance Jul 2010	Depreciation Expense Jul 2010	Adjustments	Adjusted EPIS Balance Aug 2010	Depreciation Expense Aug 2010	Adjustments	Adjusted EPIS Balance Sep 2010	Depreciation Expense Sep 2010
<b>DEPRECIATION EXPENSE</b>													
<b>Steam Production Plant:</b>													
Pre-merger Pacific	SG	1.928%	1,144,376,319	1,838,744	(1,244,211)	1,143,132,108	1,837,745	(1,244,211)	1,141,887,898	1,835,746	(1,244,211)	1,140,643,687	1,833,747
Pre-merger Utah	SG	1.976%	1,302,849,925	2,145,610	(1,011,903)	1,301,838,022	2,144,777	(1,011,903)	1,300,826,119	2,143,110	(1,011,903)	1,299,814,217	2,141,444
Geothermal - Blundell	SG	2.410%	2,732,392,378	5,487,918	(105,115)	2,732,287,262	5,487,812	(105,115)	2,731,182,147	5,486,697	(107,419)	2,730,074,728	5,484,971
Pollution Control Equipment	SG	2.410%	26,273,155	52,769	(12,711)	26,260,444	52,756	(12,711)	26,247,733	52,730	(12,711)	26,235,023	52,705
Pollution Control Equipment	SSGCH	1.508%	-	-	4,430,102	4,430,102	4,449		5,635,873	10,109	3,378,362	9,014,265	14,712
Post-merger	SSGCH	1.508%	520,474,937	653,965	(403,069)	520,071,868	653,732	(150,938)	519,920,930	653,383	(552,914)	519,368,016	652,941
Total Steam Plant		1.508%	5,726,366,714	10,179,026	1,653,084	5,728,019,807	10,181,270,13	2,938,319	5,730,958,127	10,186,984,99	(514,395)	5,730,443,732	10,190,519,51
<b>Hydro Production Plant:</b>													
Pre-merger Pacific	SG	1.741%	194,235,824	281,752	(63,323)	194,172,511	281,707	(63,323)	194,109,188	281,615	(63,323)	194,045,865	281,523
Pre-merger Utah	SG	2.233%	44,110,063	82,097	(24,874)	44,085,219	82,064	(24,874)	44,060,344	82,018	(24,874)	44,035,470	81,971
Post-merger	SG-P	2.184%	228,088,884	469,656	719,084	229,799,868	470,305	6,886,414	232,486,381	471,038	1,067,713	233,553,094	472,040
Post-merger	SG-U	2.748%	80,115,596	163,453	2,215,853	82,331,451	166,020	(137,108)	82,194,343	165,878	(260,676)	81,933,667	165,698
Total Hydro Plant			543,548,409	936,979	2,940,739	546,369,146	960,096	6,441,108	552,850,236	960,049	1,180,191	554,010,447	976,031
<b>Other Production Plant:</b>													
Pre-merger Utah	SG	10.234%	1,207,716	10,300	(2,492)	1,205,224	10,289	(2,492)	1,202,731	10,268	(2,492)	1,200,239	10,246
Post-merger	SG	2.602%	1,222,214,699	2,650,519	(2,042,674)	1,220,172,025	2,648,304	(1,897,947)	1,218,274,078	2,644,032	(2,043,109)	1,216,230,969	2,639,756
Post-merger Wind	SG-W	4.052%	1,759,024,238	5,940,180	50,891	1,759,075,129	5,940,266	5,810	1,759,080,939	5,940,361	23,393	1,759,104,333	5,940,411
Post-merger	SSGCT	3.321%	78,869,459	218,243	(26,087)	78,843,372	218,207	(474,387)	79,317,759	218,927	(26,087)	79,291,672	218,448
Total Other Plant			3,061,316,111	8,819,242	(2,020,363)	3,059,295,749	8,817,066,12	(1,420,241)	3,057,875,508	8,813,488,01	(2,048,294)	3,055,827,213	8,809,863,00
<b>Transmission Plant:</b>													
Pre-merger Pacific	SG	1.934%	576,652,668	929,133	(221,895)	576,430,773	928,954	(221,895)	576,208,877	928,597	(221,895)	575,986,982	928,239
Pre-merger Utah	SG	1.902%	657,761,311	1,042,660	(218,736)	657,542,576	1,042,487	(218,736)	657,323,840	1,042,140	(218,736)	657,105,104	1,041,794
Post-merger	SG	1.975%	2,405,273,374	3,958,979	30,180,077	2,435,453,451	3,963,817	9,574,840	2,445,028,291	4,016,534	7,233,320	2,452,261,610	4,030,367
Total Transmission Plant			3,639,687,353	5,930,773	29,739,446	3,669,426,799	5,955,259,24	9,134,209	3,678,561,008	5,987,271,44	6,792,689	3,685,353,696	6,000,399,94
<b>Distribution Plant:</b>													
California	CA	3.722%	215,031,754	666,984	119,166	215,150,920	667,169	131,595	215,282,515	667,558	1,227,104	216,509,619	669,665
Oregon	OR	2.848%	1,685,547,056	4,001,050	2,470,981	1,688,018,037	4,003,983	6,956,226	1,694,974,263	4,015,172	3,987,376	1,698,971,639	4,028,172
Washington	WA	3.120%	393,860,680	1,023,871	1,020,097	394,880,777	1,025,201	4,791,081	399,677,858	1,032,755	581,658	400,263,516	1,039,738
Eastern Wyoming	WYP	2.830%	458,400,838	1,076,530	7,608,334	466,009,172	1,081,962	1,490,880	462,497,052	1,089,151	2,012,677	464,508,729	1,093,283
Utah	UT	2.489%	2,308,026,857	4,787,717	6,808,853	2,315,835,710	4,795,817	1,625,187	2,317,460,897	4,805,602	6,779,575	2,324,338,472	4,814,421
Idaho	ID	2.568%	269,389,486	574,393	1,531,926	269,921,392	576,032	678,829	270,600,222	578,398	779,911	271,380,133	579,959
Western Wyoming	WYU	3.044%	85,976,674	218,075	(59,883)	85,916,791	218,001	(58,883)	85,858,908	217,951	(58,883)	85,800,025	217,702
Total Distribution Plant			5,413,233,324	12,348,625	17,497,475	5,430,730,799	12,368,164,19	15,814,916	5,446,345,715	12,408,088,18	15,417,419	5,461,763,133	12,442,939,90
<b>General Plant:</b>													
California	CA	2.152%	11,484,337	20,616	(36,391)	11,457,946	20,583	(42,424)	11,415,522	20,513	(59,584)	11,475,115	20,528
Oregon	OR	2.508%	138,468,572	291,525	1,301,586	140,170,128	292,865	374,790	141,146,918	294,637	321,369	141,686,287	295,965
Washington	WA	3.287%	38,289,921	107,620	227,805	38,517,726	107,932	186,948	38,706,675	108,503	(22,115)	38,728,780	108,762
Eastern Wyoming	WYP	3.644%	48,265,987	146,550	391,623	48,657,610	147,145	86,745	48,744,365	147,871	(157,999)	48,886,360	147,765
Utah	UT	2.165%	166,005,853	299,538	544,441	166,550,294	300,029	482,457	167,032,750	300,956	(336,595)	166,696,155	301,087
Idaho	ID	2.221%	31,707,447	58,696	129,840	31,837,287	59,816	8,436	31,845,723	59,944	(101,445)	31,744,278	59,856
Western Wyoming	WYU	2.768%	12,225,061	22,255	(50,447)	12,174,614	22,145	(50,447)	12,124,168	22,028	(50,447)	12,073,721	21,912
Pre-merger Pacific	SG	3.606%	7,405,149	22,255	(56,607)	7,348,541	22,170	(56,607)	7,291,934	22,000	(56,607)	7,235,326	21,830
Pre-merger Utah	SG	3.289%	15,534,936	42,590	(142,040)	15,392,896	42,386	(142,040)	15,250,855	41,996	(142,040)	15,108,815	41,607
Post-merger	SG	3.257%	170,045,645	461,545	(504,511)	169,541,133	460,860	(508,721)	169,032,412	459,485	(381,437)	168,550,975	458,277
General Office	SO	6.378%	211,777,035	1,125,675	(430,188)	211,346,846	1,124,532	(304,513)	211,042,333	1,122,579	(421,758)	211,464,082	1,122,891
General Office	SSGCH	2.869%	4,461,531	10,686	(22,962)	4,438,579	10,639	(22,962)	4,415,626	10,584	(22,962)	4,392,674	10,529
General Office	SSGCT	3.287%	204,151	559	(623)	203,528	558	(623)	202,905	557	(623)	202,282	555
Customer Service	CN	7.940%	21,457,905	141,978	(92,819)	21,365,086	141,670	(92,819)	21,272,268	141,056	(92,819)	21,179,449	140,442
Fuel Related	SE	3.129%	689,036	1,797	(6,394)	682,642	1,788	(6,394)	676,248	1,772	(6,394)	669,854	1,755
Total General Plant			880,032,565	2,759,802	1,252,291	881,284,856	2,760,138,02	(86,164)	881,198,692	2,759,478,87	(86,164)	881,112,528	2,758,188,58
<b>Mining Plant:</b>													
Coal Mine	SE	3.612%	278,829,649	839,284	(328,360)	278,501,289	838,800	(328,360)	278,172,929	838,316	(328,360)	277,844,569	837,831
Total Mining Plant			278,829,649	839,284	(328,360)	278,501,289	838,800	(328,360)	278,172,929	838,316	(328,360)	277,844,569	837,831
<b>Subtotal</b>			19,543,014,125	41,933,741	50,634,322	19,593,648,448	41,880,792	35,346,527	19,629,994,974	41,965,135	20,238,204	19,649,233,178	42,024,351

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Jun 2010 - Jun 2012 Depreciation & Amortization Expense

Description	Factor	DEPE Rate	Adjusted EPIS Balance Jun 2010	Depreciation Expense Jun 2010	Adjustments	Adjusted EPIS Balance Jul 2010	Depreciation Expense Jul 2010	Adjustments	Adjusted EPIS Balance Aug 2010	Depreciation Expense Aug 2010	Adjustments	Adjusted EPIS Balance Sep 2010	Depreciation Expense Sep 2010
<b>AMORTIZATION EXPENSE</b>													
<b>Intangible Plant:</b>													
California	CA	0.000%	121,395	-	-	121,395	-	-	121,395	-	-	121,395	-
Customer Service	CN	4.615%	119,525,473	459,666	105,560	119,631,033	459,669	119,369	119,750,402	460,301	147,987	119,898,390	460,815
Pre-merger Utah	SG	2.788%	600,993	1,397	-	600,993	1,397	-	600,993	1,397	-	600,993	1,397
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	1.440%	1,424,531	1,710	-	1,424,531	1,710	-	1,424,531	1,710	-	1,424,531	1,710
Oregon	OR	0.746%	1,687,053	1,048	(27,369)	1,659,684	1,040	(27,369)	1,632,314	1,023	(27,369)	1,604,945	1,006
Fuel Related	SE	8.766%	3,440,744	25,134	(5,599)	3,435,145	25,116	(5,599)	3,429,546	25,075	(5,599)	3,423,947	25,034
Post-merger	SG	3.928%	109,106,925	357,134	(616,071)	108,490,853	356,125	3,758,474	112,249,328	361,268	(592,045)	111,657,283	366,451
Hydro Reallocation	SG-P	2.628%	99,510,474	217,912	(103,903)	99,406,571	217,798	(103,903)	99,302,668	217,571	-	99,198,765	217,343
Hydro Reallocation	SG-U	3.320%	9,240,742	25,564	641,602	9,240,742	25,564	641,602	9,240,742	25,564	641,602	9,240,742	25,564
General Office	SO	4.795%	364,941,843	1,468,152	(180)	365,583,445	1,468,152	(180)	366,483,762	1,462,515	(180)	367,415,888	1,466,175
Utah	UT	0.485%	2,772,311	1,075	(180)	2,772,132	1,075	(180)	2,771,952	1,075	(180)	2,771,772	1,075
Washington	WA	0.071%	559,087	33	(14,429)	544,658	33	(14,429)	530,229	32	(14,429)	515,800	31
Western Wyoming	WYP	10.470%	1,341,339	11,703	-	1,341,339	11,703	-	1,341,339	11,703	-	1,341,339	11,703
WYU	WYU	0.000%	-	-	(20,389)	-	-	(20,389)	-	-	(20,389)	-	-
Total Intangible Plant			714,272,908	2,560,530	(20,389)	714,252,519	2,560,653,44	(4,626,682)	718,879,201	2,569,232,94	336,599	719,215,800	2,578,303,77
<b>Hydro Production Plant:</b>													
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.457%	5,782,363	11,841	-	5,782,363	11,841	-	5,782,363	11,841	-	5,782,363	11,841
Post-merger	SG-U	6.237%	714,026	3,711	-	714,026	3,711	-	714,026	3,711	-	714,026	3,711
Total Hydro Plant			6,496,389	15,552	-	6,496,389	15,552	-	6,496,389	15,552	-	6,496,389	15,552
<b>Other Production Plant:</b>													
Post-merger	SSGCT	0.000%	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>													
California	CA	14.851%	1,318,587	16,319	-	1,318,587	16,319	-	1,318,587	16,319	-	1,318,587	16,319
General Office	CN	8.635%	3,413,504	24,562	-	3,413,504	24,562	-	3,413,504	24,562	-	3,413,504	24,562
Oregon	OR	6.174%	8,844,601	45,503	-	8,844,601	45,503	-	8,844,601	45,503	-	8,844,601	45,503
General Office	SO	6.615%	16,782,825	92,521	-	16,782,825	92,521	-	16,782,825	92,521	-	16,782,825	92,521
Utah	UT	4.118%	18,702	64	-	18,702	64	-	18,702	64	-	18,702	64
Washington	WA	3.715%	2,827,596	8,755	-	2,827,596	8,755	-	2,827,596	8,755	-	2,827,596	8,755
Western Wyoming	WYP	6.570%	8,041,271	44,029	-	8,041,271	44,029	-	8,041,271	44,029	-	8,041,271	44,029
WYU	WYU	5.081%	54,572	231	-	54,572	231	-	54,572	231	-	54,572	231
Total General Plant			41,301,657	231,984	-	41,301,657	231,983,80	-	41,301,657	231,983,80	-	41,301,657	231,983,80
Total Amortization			762,070,954	2,808,066	(20,389)	762,050,565	2,808,369	4,626,682	766,677,247	2,816,769	336,599	767,013,846	2,825,839
Total			20,305,085,080	44,841,806	50,613,933	20,355,699,013	44,689,192	39,973,208	20,395,672,222	44,781,904	20,574,802	20,416,247,024	44,850,191

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Jun 2010 - Jun 2012 Depreciation & Amortization Expense

Description	Factor	DEPE Rate	Oct 2010		Nov 2010		Dec 2010		Jan 2011	
			Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense
<b>DEPRECIATION EXPENSE</b>										
<b>Steam Production Plant:</b>										
Pre-merger Pacific	SG	1.928%	1,139,389,476	1,831,747	1,138,155,265	1,829,748	1,136,911,054	1,827,749	1,135,674,960	1,826,749
Pre-merger Utah	SG	1.876%	1,298,802,314	2,136,777	1,297,790,411	2,136,111	1,296,778,509	2,136,444	1,295,771,322	2,136,444
Geothermal - Blundell	SG	2.410%	2,748,590,273	5,507,173	2,808,931,588	5,581,047	2,820,040,128	5,652,800	2,819,007,674	5,652,800
Pollution Control Equipment	SG	2.410%	26,222,312	52,679	26,209,802	52,654	26,196,891	52,628	26,184,217	52,628
Pollution Control Equipment	SSGCH	1.508%	10,647,971	19,745	10,635,259	19,745	10,622,541	19,745	10,610,826	19,745
Post-merger	SSGCH	1.508%	519,705,651	652,806	519,251,132	652,733	518,799,559	652,668	518,350,039	652,602
Total Steam Plant	SSGCH	1.508%	5,743,367,997	10,203,928.57	5,895,342,228	10,370,434.75	5,919,005,857	10,547,541.24	5,917,011,778	10,685,083.49
<b>Hydro Production Plant:</b>										
Pre-merger Pacific	SG	1.741%	193,982,542	281,431	193,919,219	281,339	193,855,895	281,247	193,792,696	281,155
Pre-merger Utah	SG	2.233%	44,010,595	81,925	43,985,721	81,879	43,960,847	81,832	43,936,056	81,786
Post-merger	SG-P	2.184%	234,096,883	495,506	236,091,778	497,440	249,188,979	441,603	249,519,251	441,603
Total Hydro Plant	SG-U	2.748%	83,956,702	160,537	84,098,063	162,443	84,094,965	162,600	84,091,914	162,600
Total Hydro Plant			558,046,721	979,399	558,065,760	983,530	571,059,766	987,283	573,313,821	987,283
<b>Other Production Plant:</b>										
Pre-merger Utah	SG	10.234%	1,197,747	10,225	1,195,255	10,204	1,192,763	10,183	1,190,302	10,162
Post-merger	SG	2.602%	1,215,090,894	2,630,307	1,213,289,720	2,633,117	1,211,488,605	2,632,462	1,209,688,114	2,631,717
Post-merger Wind	SG-W	4.052%	2,011,381,833	6,396,417	2,012,337,324	6,793,988	2,013,484,176	6,797,548	2,014,640,067	6,797,548
Post-merger	SSGCT	3.321%	79,265,585	219,378	79,239,498	219,303	79,213,411	219,231	79,187,210	219,151
Total Other Plant			3,506,936,059	9,232,324.82	3,506,081,797	9,656,622.80	3,508,376,415	9,669,923.32	3,510,515,404	9,683,518.65
<b>Transmission Plant:</b>										
Pre-merger Pacific	SG	1.934%	575,765,087	927,892	575,543,191	927,524	575,321,296	927,167	575,099,913	926,810
Pre-merger Utah	SG	1.902%	656,886,369	1,041,447	656,667,633	1,041,103	656,448,897	1,040,753	656,230,598	1,040,405
Post-merger	SG	1.975%	2,803,376,924	4,160,685	2,804,048,169	4,161,573	2,804,720,414	4,162,467	2,805,392,660	4,163,361
Total Transmission Plant			3,836,028,379	6,130,013.29	3,836,258,993	6,131,200.60	3,836,490,809	6,132,337.66	3,836,724,171	6,133,576.65
<b>Distribution Plant:</b>										
California	CA	3.722%	216,984,382	672,304	217,436,854	673,742	217,873,568	675,121	218,303,767	676,510
Oregon	OR	2.848%	1,702,982,238	4,037,677	1,706,802,586	4,046,971	1,710,613,364	4,056,999	1,714,414,621	4,067,028
Washington	WA	3.120%	400,837,762	1,041,232	401,300,670	1,042,732	401,764,421	1,043,219	402,228,336	1,043,716
Eastern Wyoming	WYP	2.830%	465,844,928	1,097,232	466,308,822	1,100,992	466,773,716	1,101,481	467,248,610	1,101,972
Utah	UT	2.489%	2,328,779,664	4,828,160	2,334,643,212	4,836,848	2,340,507,760	4,844,940	2,346,372,308	4,853,032
Idaho	ID	2.568%	271,262,754	580,688	271,744,971	581,068	272,227,194	581,557	272,701,431	582,046
Western Wyoming	WYU	3.044%	85,741,143	217,552	85,682,260	217,403	85,623,377	217,254	85,564,736	217,105
Total Distribution Plant			5,472,432,870	12,472,846.86	5,488,027,375	12,502,846.79	5,503,621,887	12,532,846.79	5,519,216,401	12,562,846.79
<b>General Plant:</b>										
California	CA	2.152%	11,674,000	20,760	12,144,172	21,360	12,614,344	22,580	13,084,516	23,700
Oregon	OR	2.508%	142,976,602	297,270	143,839,334	299,750	144,702,066	302,230	145,564,798	304,710
Washington	WA	3.207%	38,946,735	109,120	39,810,066	109,427	40,673,397	41,536,728	42,400,059	43,263,390
Eastern Wyoming	WYP	3.644%	48,440,330	147,301	48,903,490	147,288	49,366,650	147,275	49,829,810	147,262
Utah	UT	2.165%	166,402,592	300,519	166,608,704	300,440	166,814,816	300,361	167,020,928	300,282
Idaho	ID	2.221%	31,646,897	58,674	31,603,663	58,458	31,560,429	58,242	31,517,195	58,026
Western Wyoming	WYU	2.788%	17,023,275	27,965	17,023,275	27,965	17,023,275	27,965	17,023,275	27,965
Pre-merger Pacific	SG	3.605%	7,178,719	21,660	7,178,719	21,660	7,178,719	21,660	7,178,719	21,660
Pre-merger Utah	SG	3.289%	14,966,774	41,218	14,966,774	41,218	14,966,774	41,218	14,966,774	41,218
Post-merger	SG	3.257%	168,475,106	457,520	168,475,106	457,520	168,475,106	457,520	168,475,106	457,520
General Office	SO	6.376%	211,561,459	1,124,270	211,841,878	1,124,270	212,122,497	1,124,270	212,403,116	1,124,270
General Office	SSGCH	2.869%	4,368,722	10,474	4,368,722	10,474	4,368,722	10,474	4,368,722	10,474
General Office	SSGCT	3.287%	201,659	563	201,659	563	201,659	563	201,659	563
Customer Service	CN	7.940%	21,086,630	139,828	21,086,630	139,828	21,086,630	139,828	21,086,630	139,828
Fuel Related	SE	3.129%	683,460	1,738	683,460	1,738	683,460	1,738	683,460	1,738
Total General Plant			881,613,861	2,758,710.41	882,613,953	2,760,571.75	883,614,045	2,762,433.09	884,614,137	2,764,294.43
<b>Mining Plant:</b>										
Coal Mine	SE	3.612%	281,484,397	846,798	281,601,827	847,462	281,719,257	848,226	281,836,687	849,000
Total Mining Plant			281,484,397	846,798	281,601,827	847,462	281,719,257	848,226	281,836,687	849,000
<b>Subtotal</b>										
			20,970,910,285	42,624,021	20,951,378,877	43,107,665	20,931,860,500	43,592,311	20,912,342,119	44,077,000



Rocky Mountain Power  
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Description	Factor	DEPE Rate	Adjustments	Adjusted EPIS Balance Oct 2010	Depreciation Expense Oct 2010	Adjustments	Adjusted EPIS Balance Nov 2010	Depreciation Expense Nov 2010	Adjustments	Adjusted EPIS Balance Dec 2010	Depreciation Expense Dec 2010	Adjustments	Adjusted EPIS Balance Jan 2011
<b>AMORTIZATION EXPENSE</b>													
<b>Intangible Plant:</b>													
California	CA	0.000%	-	121,395	-	-	121,395	-	-	121,395	-	-	121,395
Customer Service	CN	4.615%	175,816	120,074,205	461,438	195,168	120,269,374	462,151	212,228	120,481,601	462,935	65,385	120,546,986
Pre-merger Utah	SG	2.788%	-	600,993	1,397	-	600,993	1,397	-	600,993	1,397	-	600,993
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	1.440%	-	1,424,531	1,710	-	1,424,531	1,710	-	1,424,531	1,710	-	1,424,531
Oregon	OR	0.746%	(27,369)	1,577,576	989	(27,369)	1,550,207	972	(27,369)	1,522,838	955	(24,705)	1,498,133
Fuel Related	SE	8.766%	(5,599)	3,418,348	24,983	(5,599)	3,412,749	24,952	(5,599)	3,407,151	24,911	(5,544)	3,401,606
Post-merger	SG	3.928%	(466,379)	111,190,904	364,718	(564,358)	110,626,546	363,031	3,361,440	113,987,986	367,609	11,826,090	125,814,076
Hydro Relicensing	SG-P	2.628%	(103,903)	99,094,862	217,115	(103,903)	98,990,959	216,888	(103,903)	98,887,056	216,660	(103,252)	98,783,804
Hydro Relicensing	SG-U	3.320%	-	9,240,742	25,564	-	9,240,742	25,564	-	9,240,742	25,564	-	9,240,742
General Office	SO	4.795%	1,039,969	368,455,867	1,470,115	1,176,115	369,631,982	1,474,542	2,911,900	372,543,881	1,482,709	346,657	372,890,538
Utah	UT	0.465%	(180)	2,771,592	1,075	(180)	2,771,413	1,075	(180)	2,771,233	1,075	(180)	2,771,053
Washington	WA	10.470%	(14,429)	501,371	30	(14,429)	486,942	29	(14,429)	472,514	28	(12,185)	460,319
Eastern Wyoming	WYP	0.071%	-	1,341,339	11,703	-	1,341,339	11,703	-	1,341,339	11,703	-	1,341,339
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant			597,926	719,813,726	2,580,847,655	655,445	720,469,171	2,584,014,388	6,334,087	726,803,258	2,597,256,714	12,092,256	738,895,514
<b>Hydro Production Plant:</b>													
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.457%	-	5,782,363	11,841	-	5,782,363	11,841	-	5,782,363	11,841	-	5,782,363
Post-merger	SG-U	6.237%	-	714,026	3,711	-	714,026	3,711	-	714,026	3,711	-	714,026
Total Hydro Plant			-	6,496,389	15,552	-	6,496,389	15,552	-	6,496,389	15,552	-	6,496,389
<b>Other Production Plant:</b>													
Post-merger	SSGCT	0.000%	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>													
California	CA	14.851%	-	1,318,587	16,319	-	1,318,587	16,319	-	1,318,587	16,319	-	1,318,587
General Office	CN	8.635%	-	3,413,504	24,562	-	3,413,504	24,562	-	3,413,504	24,562	-	3,413,504
Oregon	OR	6.174%	-	8,844,601	45,503	-	8,844,601	45,503	-	8,844,601	45,503	-	8,844,601
General Office	SO	6.615%	-	16,782,825	92,521	-	16,782,825	92,521	-	16,782,825	92,521	-	16,782,825
Utah	UT	4.118%	-	18,702	64	-	18,702	64	-	18,702	64	-	18,702
Washington	WA	3.715%	-	2,827,596	8,755	-	2,827,596	8,755	-	2,827,596	8,755	-	2,827,596
Eastern Wyoming	WYP	6.570%	-	8,041,271	44,029	-	8,041,271	44,029	-	8,041,271	44,029	-	8,041,271
Western Wyoming	WYU	5.081%	-	54,572	231	-	54,572	231	-	54,572	231	-	54,572
Total General Plant			-	41,301,657	231,983,800	-	41,301,657	231,983,800	-	41,301,657	231,983,800	-	41,301,657
Total Amortization			597,926	767,811,771	2,828,383	655,445	788,267,217	2,833,551	6,334,087	774,601,304	2,844,792	12,092,256	786,693,560
Total			429,275,033	20,845,522,057	45,452,404	574,124,037	21,419,646,094	46,539,216	233,915,710	21,653,561,804	47,275,083	24,975,830	21,678,537,634

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Description	Factor	DEPE Rate	Depreciation Expense Jan 2011	Adjusted EPIS Balance Feb 2011	Depreciation Expense Feb 2011	Adjustments	Adjusted EPIS Balance Mar 2011	Depreciation Expense Mar 2011	Adjustments	Adjusted EPIS Balance Apr 2011	Depreciation Expense Apr 2011	Adjustments
<b>DEPRECIATION EXPENSE</b>												
<b>Steam Production Plant:</b>												
Pre-merger Pacific	SG	1.928%	1,825,756	1,134,438,865	1,823,770	(1,236,094)	1,133,202,771	1,821,784	(1,236,094)	1,131,966,677	1,819,798	(1,236,094)
Pre-merger Utah	SG	1.976%	2,134,782	1,294,764,134	2,133,123	(1,007,187)	1,293,756,947	2,131,484	(1,007,187)	1,292,749,760	2,129,806	(1,007,187)
Post-merger	SG	2.410%	5,662,918	2,818,409,876	5,661,281	1,814,201	2,820,224,077	5,660,503	34,860,643	2,855,084,720	5,699,333	39,037,655
Geothermal - Blundell	SG	2.410%	52,603	26,171,544	52,577	(12,674)	26,158,870	52,552	(12,674)	26,146,196	52,526	(12,674)
Pollution Control Equipment	SSGCH	2.410%	240,325	121,488,546	242,826	32,808,365	154,287,911	276,955	87,110,338	251,408,249	407,424	99,724,723
Post-merger	SSGCH	1.508%	653,476	519,592,241	653,170	(468,688)	519,123,553	652,581	(468,688)	518,654,865	652,292	(468,688)
Total Steam Plant	SSGCH	1.508%	10,569,861.28	5,914,866,206	10,566,748.07	31,897,923	5,946,764,130	10,597,839.55	129,723,650	6,076,487,779	10,761,179.00	136,329,580
<b>Hydro Production Plant:</b>												
Pre-merger Pacific	SG	1.741%	281,156	193,729,497	281,064	(63,199)	193,666,297	280,972	(63,199)	193,603,098	280,881	(63,199)
Pre-merger Utah	SG	2.233%	81,786	43,911,266	81,740	(24,790)	43,886,476	81,694	(24,790)	43,861,686	81,648	(24,790)
Post-merger	SG-P	2.18%	453,822	249,686,005	454,093	(33,246)	249,652,759	454,327	(40,582)	249,612,177	454,565	(24,339)
Post-merger	SG-U	2.748%	194,852	86,047,179	197,088	785,457	86,832,635	197,967	110,743	86,943,378	198,953	(18,439)
Total Hydro Plant	SG		1,031,616	573,173,947	1,033,985	684,221	573,838,168	1,034,685	(17,829)	573,820,339	1,035,486	(17,829)
<b>Other Production Plant:</b>												
Pre-merger Utah	SG	10.234%	10,162	1,187,841	10,141	(2,461)	1,185,379	10,120	(2,461)	1,182,918	10,099	(2,461)
Post-merger	SG	2.602%	2,631,551	1,210,415,362	2,627,135	(2,036,251)	1,208,377,311	2,622,719	(2,036,251)	1,206,341,060	2,618,303	(2,036,251)
Post-merger Wind	SG-W	4.052%	6,799,450	2,013,443,958	6,799,382	(20,109)	2,013,423,849	6,799,315	(20,109)	2,013,403,740	6,799,247	(20,109)
Post-merger	SSGCT	3.321%	219,159	79,167,009	219,986	735,134	79,902,143	220,067	(26,201)	79,869,942	220,148	(26,201)
Total Other Plant	SG		9,660,321.63	3,304,206,370	9,655,744.37	(1,323,689)	3,302,882,683	9,652,220.48	(2,085,022)	3,300,797,661	9,648,696.59	(2,085,022)
<b>Transmission Plant:</b>												
Pre-merger Pacific	SG	1.934%	926,810	574,878,530	926,453	(221,383)	574,657,147	926,096	(221,383)	574,435,764	925,739	(221,383)
Pre-merger Utah	SG	1.902%	1,040,407	696,012,299	1,040,061	(218,299)	695,794,000	1,039,715	(218,299)	695,575,700	1,039,369	(218,299)
Post-merger	SG	1.975%	5,190,889	3,173,782,856	5,210,467	29,687,569	3,203,470,425	5,248,346	5,830,573	3,209,300,998	5,277,577	72,418,248
Total Transmission Plant	SG		7,158,105.20	15,898,767	7,176,981.34	29,247,896	15,843,921,571	7,214,157.04	5,380,891	16,424,812.61	7,242,684.99	71,978,566
<b>Distribution Plant:</b>												
California	CA	3.722%	676,621	218,962,175	676,309	(630,853)	218,331,322	680,154	(543,877)	220,136,905	681,975	(555,479)
Oregon	OR	2.848%	4,071,439	1,719,949,767	4,078,958	3,735,503	1,723,685,270	4,087,147	3,660,619	1,727,345,889	4,096,925	5,472,213
Washington	WA	3.120%	1,045,733	6,980,111	1,055,189	829,878	410,028,355	1,064,811	722,283	410,748,638	1,069,838	757,235
Eastern Wyoming	WYP	2.830%	1,141,320	1,304,487	1,144,353	1,311,701	487,118,427	1,147,438	1,479,545	488,597,972	1,150,730	1,465,697
Utah	UT	2.489%	4,852,521	4,232,218	4,860,981	4,573,929	2,350,035,389	4,870,115	4,706,582	2,354,741,971	4,879,741	30,712,008
Idaho	ID	2.568%	583,249	480,774	584,249	500,256	273,735,404	585,299	596,957	274,332,361	586,473	568,318
Western Wyoming	WYU	3.044%	217,105	85,506,985	216,956	(58,641)	85,447,455	216,807	(58,641)	85,388,814	216,659	(58,641)
Total Distribution Plant	CA		12,587,988.29	16,261,603	12,618,986.29	11,523,480	5,549,841,328	12,651,780.39	11,661,222	5,561,292,550	12,678,340.91	39,473,307
<b>General Plant:</b>												
California	CA	2.152%	22,941	12,868,105	23,025	92,555	12,960,660	23,100	46,295	13,004,956	23,284	52,048
Oregon	OR	2.508%	306,481	146,933,481	306,076	(53,016)	146,880,466	305,819	(110,132)	146,770,333	305,648	(123,033)
Washington	WA	3.644%	146,712	40,503,778	146,442	28,800	40,332,579	146,111	2,029	40,334,607	145,479	4,896
Eastern Wyoming	WYP	2.165%	289,616	165,612,534	289,321	(119,049)	165,493,535	289,014	(89,481)	165,374,054	288,744	(119,665)
Utah	UT	2.221%	58,093	31,340,461	58,041	(41,281)	31,299,220	57,979	(19,789)	31,279,431	57,922	(48,840)
Idaho	ID	2.788%	27,448	11,823,976	27,334	(49,203)	11,774,772	27,221	(49,203)	11,725,569	27,107	(49,203)
Western Wyoming	WYU	3.606%	21,153	(54,011)	20,991	6,903,471	6,903,471	20,829	(54,011)	6,849,460	20,666	(54,011)
Pre-merger Pacific	SG	3.257%	458,098	168,324,924	457,141	(134,248)	168,189,676	456,185	(134,248)	168,055,428	455,230	(134,248)
Post-merger	SG	3.257%	458,098	168,324,924	457,141	(134,248)	168,189,676	456,185	(134,248)	168,055,428	455,230	(134,248)
General Office	SSGCH	2.869%	10,311	4,278,330	10,257	(22,244)	4,256,086	10,204	(22,244)	4,233,842	10,151	(22,244)
General Office	SSGCH	2.869%	10,311	4,278,330	10,257	(22,244)	4,256,086	10,204	(22,244)	4,233,842	10,151	(22,244)
General Office	SSGCH	2.869%	10,311	4,278,330	10,257	(22,244)	4,256,086	10,204	(22,244)	4,233,842	10,151	(22,244)
General Office	SSGCH	2.869%	10,311	4,278,330	10,257	(22,244)	4,256,086	10,204	(22,244)	4,233,842	10,151	(22,244)
Customer Service	SSGCH	3.287%	548	198,190	547	(612)	197,578	545	(612)	197,066	543	(612)
Fuel Related	CN	7.940%	137,982	20,719,512	137,392	(90,740)	20,628,771	136,792	(90,740)	20,538,031	136,191	(90,740)
Total General Plant	SE	3.129%	2,768,128.78	882,928,796	2,760,558.72	(1,937,189)	880,991,607	2,753,020.48	(1,970,402)	879,021,206	2,745,386.65	(1,938,193)
<b>Mining Plant:</b>												
Coal Mine	SE	3.612%	902,750	299,900,780	902,649	46,680	299,947,460	902,789.85	(13,320)	299,934,139	902,840	14,714,637
Total Mining Plant	SE		902,750	299,900,780	902,649	46,680	299,947,460	902,789.85	(13,320)	299,934,139	902,840.05	14,714,637
<b>Subtotal</b>			44,658,771	26,023,559	20,917,867,632	44,685,662	70,059,314	20,987,926,947	44,786,473	142,739,190	21,130,686,136	44,994,615
<b>Subtotal</b>			44,658,771	26,023,559	20,917,867,632	44,685,662	70,059,314	20,987,926,947	44,786,473	142,739,190	21,130,686,136	44,994,615

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Jun 2010 - Jun 2012 Depreciation & Amortization Expense

Description	Factor	DEPE Rate	Depreciation Expense Jan 2011	Adjustments	Adjusted EPIS Balance Feb 2011	Depreciation Expense Feb 2011	Adjustments	Adjusted EPIS Balance Mar 2011	Depreciation Expense Mar 2011	Adjustments	Adjusted EPIS Balance Apr 2011	Depreciation Expense Apr 2011	Adjustments
<b>AMORTIZATION EXPENSE</b>													
<b>Intangible Plant:</b>													
California	CA	0.000%	-	-	121,395	-	-	121,395	-	-	121,395	-	-
Customer Service	CN	4.615%	463,469	56,834	120,603,820	463,704	49,883	120,653,703	463,909	53,019	120,706,722	464,107	46,555
Pre-merger Utah	SG	2.788%	1,397	-	600,993	1,397	-	600,993	1,397	-	600,993	1,397	-
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	1.440%	1,710	-	1,424,531	1,710	-	1,424,531	1,710	-	1,424,531	1,710	-
Oregon	OR	0.746%	939	(24,705)	1,473,428	923	(24,705)	1,448,723	908	(24,705)	1,424,018	893	(24,705)
Fuel Related	SE	8.766%	24,870	(5,544)	3,396,062	24,830	(5,544)	3,390,518	24,789	(5,544)	3,384,974	24,749	(5,544)
Post-merger	SG	3.928%	392,465	(697,406)	125,116,669	410,679	(702,899)	124,413,771	408,387	(700,365)	123,713,406	406,090	(705,431)
Hydro Relicensing	SG-P	2.628%	216,434	(103,252)	98,680,552	216,207	(103,252)	98,577,299	215,981	(103,252)	98,474,047	215,755	(103,252)
Hydro Relicensing	SG-U	3.320%	25,564	-	9,240,742	25,564	-	9,240,742	25,564	-	9,240,742	25,564	-
General Office	UT	4.765%	1,489,219	299,673	373,190,211	1,490,511	263,969	373,454,180	1,491,637	297,324	373,751,504	1,492,758	282,388
Utah	UT	0.485%	1,075	(180)	2,770,873	1,075	(180)	2,770,693	1,075	(180)	2,770,514	1,075	(180)
Washington	WA	0.071%	28	(12,185)	448,124	27	(12,185)	435,939	26	(12,185)	423,755	25	(12,185)
Eastern Wyoming	WY-P	10.470%	11,703	-	1,341,339	11,703	-	1,341,339	11,703	-	1,341,339	11,703	-
Western Wyoming	WY-U	0.000%	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant			2,628,872.15	(486,775)	738,408,739	2,648,328.09	(534,923)	737,873,817	2,647,085.81	(495,898)	737,377,919	2,645,825.65	(522,363)
<b>Hydro Production Plant:</b>													
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.457%	11,841	-	5,782,363	11,841	-	5,782,363	11,841	-	5,782,363	11,841	-
Post-merger	SG-U	6.237%	3,711	-	714,026	3,711	-	714,026	3,711	-	714,026	3,711	-
Total Hydro Plant			15,552	-	6,496,389	15,552	-	6,496,389	15,552	-	6,496,389	15,552	-
<b>Other Production Plant:</b>													
Post-merger	SSGCT	0.000%	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>													
California	CA	14.851%	16,319	-	1,318,587	16,319	-	1,318,587	16,319	-	1,318,587	16,319	-
General Office	CN	8.635%	24,562	-	3,413,504	24,562	-	3,413,504	24,562	-	3,413,504	24,562	-
Oregon	OR	6.174%	45,503	-	8,844,601	45,503	-	8,844,601	45,503	-	8,844,601	45,503	-
General Office	SO	6.615%	92,521	-	16,782,825	92,521	-	16,782,825	92,521	-	16,782,825	92,521	-
Utah	UT	4.118%	64	-	18,702	64	-	18,702	64	-	18,702	64	-
Washington	WA	3.715%	8,755	-	2,827,596	8,755	-	2,827,596	8,755	-	2,827,596	8,755	-
Eastern Wyoming	WY-P	6.570%	44,029	-	8,041,271	44,029	-	8,041,271	44,029	-	8,041,271	44,029	-
Western Wyoming	WY-U	5.081%	231	-	54,572	231	-	54,572	231	-	54,572	231	-
Total General Plant			231,983.80	-	41,301,657	231,983.80	-	41,301,657	231,983.80	-	41,301,657	231,983.80	-
Total Amortization			2,876,408	(486,775)	766,206,765	2,895,865	(534,923)	765,671,863	2,894,621	(495,898)	765,175,965	2,893,361	(522,363)
Total			47,535,179	25,536,784	21,704,074,418	47,591,527	69,524,392	21,773,598,809	47,681,094	142,243,292	21,915,842,101	47,887,976	270,402,552

**Rocky Mountain Power**  
 Utah General Rate Case - June 2012  
 Jun 2010 - Jun 2012 Depreciation & Amortization Expense

Description	Factor	DEPR Rate	Adjusted EPIS Balance May 2011	Depreciation Expense May 2011	Adjustments	Adjusted EPIS Balance Jun 2011	Depreciation Expense Jun 2011	Adjustments	Adjusted EPIS Balance Jul 2011	Depreciation Expense Jul 2011	Adjustments	Adjusted EPIS Balance Aug 2011	Depreciation Expense Aug 2011
<b>DEPRECIATION EXPENSE</b>													
<b>Steam Production Plant:</b>													
Pre-merger Pacific	SG	1.928%	1,130,730,582	1,817,812	(1,236,094)	1,129,494,488	1,815,826	(1,236,094)	1,128,258,394	1,813,840	(1,236,094)	1,127,022,299	1,811,854
Pre-merger Utah	SG	1.976%	2,291,742,573	2,128,147	(1,007,187)	2,290,735,386	2,126,488	(1,007,187)	2,289,728,199	2,124,830	(1,007,187)	2,288,721,012	2,123,171
Post-merger	SG	2.410%	2,894,122,375	5,773,544	33,371,951	2,927,494,326	5,846,260	2,578,828	2,930,073,154	5,882,363	6,638,834	2,936,711,988	5,891,620
Geothermal - Blundell	SG	2.410%	26,133,523	52,501	(12,674)	26,120,849	52,476	(12,674)	26,108,175	52,450	(12,674)	26,095,501	52,425
Pollution Control Equipment	SG	2.410%	351,132,973	605,092	3,908,709	355,041,682	709,164	18,444,884	373,486,566	731,612	4,161,417	373,902,983	750,553
Post-merger	SSGCH	1.508%	518,965,314	652,186	(468,688)	518,496,626	651,781	(468,688)	518,017,938	651,192	(468,688)	517,549,250	650,603
SSGCH	SSGCH	1.508%	6,212,817,339	11,029,282.44	34,556,017	6,247,373,357	11,201,994.85	18,290,069	6,265,672,426	11,256,286.86	4,330,608	6,270,003,034	11,280,225.50
<b>Total Steam Plant</b>													
Pre-merger Pacific	SG	1.741%	193,539,899	280,789	(63,199)	193,476,700	280,697	(63,199)	193,413,500	280,605	(63,199)	193,350,301	280,514
Pre-merger Utah	SG	2.233%	43,836,895	81,602	(24,790)	43,812,105	81,556	(24,790)	43,787,315	81,509	(24,790)	43,762,525	81,463
Post-merger	SG-P	2.184%	249,636,516	454,132	472,025	250,108,541	454,786	769,467	250,878,008	455,895	337,966	251,216,004	456,903
Post-merger	SG-U	2.748%	86,924,939	169,089	41,777	86,966,716	189,126	(18,439)	86,948,277	189,152	(18,439)	86,929,838	189,110
Total Hydro Plant			573,958,249	1,075,622	425,813	574,384,062	1,016,144	663,038	575,027,100	1,017,163	231,588	575,258,687	1,017,981
<b>Other Production Plant:</b>													
Pre-merger Utah	SG	10.234%	1,180,457	10,078	(2,461)	1,177,996	10,057	(2,461)	1,175,534	10,036	(2,461)	1,173,073	10,015
Post-merger	SG	2.602%	1,216,638,660	2,627,261	(1,118,148)	1,215,520,512	2,637,215	(357,702)	1,215,162,810	2,635,614	(2,036,251)	1,213,126,559	2,633,019
Post-merger Wind	SG-W	4.052%	2,013,383,631	6,799,179	(20,109)	2,013,363,522	6,799,111	(20,109)	2,013,343,413	6,799,043	(20,109)	2,013,323,304	6,798,975
Post-merger	SSGCT	3.321%	79,843,742	220,978	(26,201)	79,817,541	220,903	(26,201)	79,791,340	220,831	(26,201)	79,765,138	220,759
Total Other Plant			3,311,046,490	9,657,493.06	(1,186,919)	3,309,859,571	9,687,285.03	(408,473)	3,309,451,098	9,685,523.35	(2,085,022)	3,307,366,076	9,682,768.17
<b>Transmission Plant:</b>													
Pre-merger Pacific	SG	1.934%	574,214,381	925,383	(221,383)	573,992,998	925,026	(221,383)	573,771,615	924,669	(221,383)	573,550,232	924,313
Pre-merger Utah	SG	1.982%	655,357,401	1,039,023	(218,289)	654,139,112	1,038,617	(218,289)	652,920,803	1,038,331	(218,289)	651,702,503	1,037,985
Post-merger	SG	1.975%	3,281,719,246	5,341,974	27,777,003	3,309,496,249	5,424,432	5,475,169	3,314,971,544	5,451,798	13,604,144	3,328,575,553	5,487,500
Total Transmission Plant			4,511,291,028	7,306,378.38	27,337,321	4,538,628,349	7,388,135.23	5,035,478	4,543,663,826	7,414,798.32	13,164,461	4,556,828,287	7,429,797.45
<b>Distribution Plant:</b>													
California	CA	3.722%	220,692,383	693,690	568,837	221,261,221	685,424	493,125	221,754,346	687,071	1,113,295	222,867,641	689,562
Oregon	OR	2.848%	432,818,102	1,066,764	3,374,629	436,192,730	4,117,264	2,996,789	439,189,519	4,124,826	3,349,732	442,539,251	4,132,359
Washington	WA	3.120%	411,505,873	1,066,764	1,296,781	412,792,654	1,071,418	645,788	413,438,452	1,073,930	736,135	414,174,588	1,075,276
Eastern Wyoming	WYP	2.830%	490,063,670	1,154,204	1,574,966	491,638,636	1,157,789	1,726,837	493,364,872	1,161,682	1,954,956	495,319,828	1,166,024
Utah	UT	2.489%	2,385,453,977	4,916,476	5,627,915	2,391,081,892	4,964,168	5,879,007	2,396,960,899	4,966,103	6,860,347	2,403,821,246	4,979,108
Idaho	ID	2.568%	274,901,690	587,721	679,083	275,580,763	589,057	681,087	276,261,860	590,512	766,323	277,028,184	592,061
Western Wyoming	WYU	3.044%	85,330,173	216,510	(58,841)	85,271,532	216,361	(58,841)	85,212,691	216,212	(58,841)	85,154,251	216,064
Total Distribution Plant			5,600,765,857	12,134,116.59	13,052,971	5,613,818,828	12,791,481.38	12,364,012	5,626,182,839	12,820,337.31	14,522,149	5,640,704,988	12,850,905.40
<b>General Plant:</b>													
California	CA	2.152%	13,057,005	23,372	44,983	13,101,987	23,459	35,710	13,137,677	23,531	38,713	13,176,390	23,598
Oregon	OR	2.508%	146,047,260	363,404	(35,161)	146,012,119	365,239	(171,674)	145,840,445	365,023	(117,351)	145,723,093	364,721
Washington	WA	3.287%	40,339,503	110,468	30,182	40,369,684	110,536	863	40,370,537	110,579	9,441	40,379,978	110,593
Eastern Wyoming	WYP	3.644%	47,852,920	146,477	(104,122)	47,748,798	145,138	(107,063)	47,641,735	144,817	(122,716)	47,519,036	144,469
Utah	UT	2.185%	165,336,980	298,489	(117,948)	165,219,032	298,223	(138,851)	165,079,680	297,992	(137,345)	164,952,336	297,752
Idaho	ID	2.221%	31,238,581	57,896	(33,919)	31,204,662	57,787	(31,559)	31,173,103	57,736	(47,672)	31,128,431	57,665
Western Wyoming	WYU	2.789%	11,676,366	26,984	(49,203)	11,627,163	26,880	(49,203)	11,577,960	26,767	(49,203)	11,528,757	26,653
Pre-merger Pacific	SG	3.606%	6,795,449	20,504	(54,011)	6,741,438	20,342	(54,011)	6,687,427	20,179	(54,011)	6,633,416	20,017
Pre-merger Utah	SG	3.289%	14,011,453	38,589	(134,248)	13,877,205	38,221	(134,248)	13,742,957	37,853	(134,248)	13,608,709	37,485
Post-merger	SG	3.257%	166,877,286	453,534	(146,483)	166,730,803	452,746	(606,639)	166,224,164	451,860	(906,539)	165,717,525	450,486
General Office	SO	6.376%	208,324,738	1,109,300	(768,011)	207,556,727	1,105,284	(652,447)	206,904,281	1,101,508	(904,784)	206,399,497	1,098,433
General Office	SSGCH	2.869%	4,212,598	10,088	(22,244)	4,190,354	10,045	(22,244)	4,168,111	9,992	(22,244)	4,145,867	9,938
General Office	SSGCT	3.287%	197,355	541	(612)	196,744	540	(612)	196,132	538	(612)	195,521	536
Customer Service	CN	7.940%	20,447,290	135,591	(90,740)	20,356,550	134,991	(90,740)	20,265,809	134,390	(90,740)	20,175,069	133,790
Fuel Related	SE	3.129%	689,107	1,753	(6,511)	682,596	1,736	(6,511)	676,085	1,719	(6,511)	669,573	1,702
Total General Plant			877,083,012	2,739,000.52	(1,467,669)	875,595,343	2,731,175.27	(1,929,180)	873,666,163	2,724,483.99	(1,735,922)	871,930,241	2,717,833.80
<b>Mining Plant:</b>													
Coal Mine	SE	3.612%	314,649,076	924,966	1,064,680	315,713,756	948,715	561,680	316,275,435	951,163	477,690	316,753,115	952,727
Total Mining Plant			314,649,076	924,966.43	1,064,680	315,713,756	948,715.23	561,680	316,275,435	951,162.96	477,690	316,753,115	952,727.22
<b>Subtotal</b>													
			21,401,591,051	45,405,860	73,762,213	21,475,373,264	45,744,913	34,587,623	21,509,960,888	45,849,756	28,905,521	21,538,866,409	45,912,246

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Jun 2010 - Jun 2012 Depreciation & Amortization Expense

Description	Factor	DEPE Rate	Adjusted EPIS Balance May 2011	Depreciation Expense May 2011	Adjustments	Adjusted EPIS Balance Jun 2011	Depreciation Expense Jun 2011	Adjustments	Adjusted EPIS Balance Jul 2011	Depreciation Expense Jul 2011	Adjustments	Adjusted EPIS Balance Aug 2011	Depreciation Expense Aug 2011
<b>AMORTIZATION EXPENSE</b>													
<b>Intangible Plant:</b>													
California	CA	0.000%	121,395	-	-	121,395	-	-	121,395	-	-	121,395	-
Customer Service	CN	4.615%	120,796,730	464,288	43,453	120,839,920	464,471	43,191	120,883,950	464,638	54,030	120,937,980	464,825
Pre-merger Utah	SG	2.788%	600,993	1,397	-	600,993	1,397	-	600,993	1,397	-	600,993	1,397
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	1.440%	1,424,531	1,710	-	1,424,531	1,710	-	1,424,531	1,710	-	1,424,531	1,710
Oregon	OR	0.746%	1,399,313	877	(24,705)	1,374,607	862	(24,705)	1,349,902	847	(24,705)	1,325,197	831
Fuel Related	SE	7.766%	3,379,430	24,708	(5,544)	3,373,886	24,668	(5,544)	3,368,341	24,627	(5,544)	3,362,797	24,587
Post-merger	SG	3.928%	123,007,975	403,790	(328,618)	122,681,357	402,101	(328,618)	123,477,010	402,868	(649,443)	122,827,567	403,108
Hydro Relicensing	SG-P	2.628%	98,370,795	215,529	(103,252)	98,267,543	215,303	(103,252)	98,164,291	215,077	(103,252)	98,061,039	214,851
SG-U	SG-U	3.320%	9,240,742	25,564	-	9,240,742	25,564	-	9,240,742	25,564	-	9,240,742	25,564
Hydro Relicensing	SG	4.795%	374,033,892	1,493,916	277,709	374,311,602	1,495,035	813,487	375,225,089	1,497,415	384,192	375,609,291	1,500,007
General Office	CO	0.455%	2,770,334	1,074	(180)	2,769,975	1,074	(180)	2,769,975	1,074	(180)	2,769,975	1,074
Utah	UT	0.071%	411,541	25	(12,195)	399,346	24	(12,195)	387,151	23	(12,195)	374,957	23
Washington	WA	10.470%	1,341,339	11,703	-	1,341,339	11,703	-	1,341,339	11,703	-	1,341,339	11,703
Eastern Wyoming	WYP	0.000%	-	-	-	-	-	-	-	-	-	-	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant			736,855,556	2,644,591.76	(151,332)	736,704,225	2,643,911.96	1,606,465	738,310,690	2,646,943.23	(357,097)	737,953,593	2,649,679.21
<b>Hydro Production Plant:</b>													
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.457%	5,782,363	11,841	-	5,782,363	11,841	-	5,782,363	11,841	-	5,782,363	11,841
Total Hydro Plant	SG-U	6.237%	714,026	3,711	-	714,026	3,711	-	714,026	3,711	-	714,026	3,711
			6,496,389	15,552	-	6,496,389	15,552	-	6,496,389	15,552	-	6,496,389	15,552
<b>Other Production Plant:</b>													
Post-merger	SSGCT	0.000%	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>													
California	CA	14.851%	1,318,587	16,319	-	1,318,587	16,319	-	1,318,587	16,319	-	1,318,587	16,319
General Office	CN	8.635%	3,413,504	24,562	-	3,413,504	24,562	-	3,413,504	24,562	-	3,413,504	24,562
Oregon	OR	6.174%	8,844,601	45,503	-	8,844,601	45,503	-	8,844,601	45,503	-	8,844,601	45,503
General Office	SO	6.615%	16,782,825	92,521	-	16,782,825	92,521	-	16,782,825	92,521	-	16,782,825	92,521
Utah	UT	4.118%	18,702	64	-	18,702	64	-	18,702	64	-	18,702	64
Washington	WA	3.715%	2,827,596	8,755	-	2,827,596	8,755	-	2,827,596	8,755	-	2,827,596	8,755
Eastern Wyoming	WYP	6.570%	8,041,271	44,029	-	8,041,271	44,029	-	8,041,271	44,029	-	8,041,271	44,029
Western Wyoming	WYU	5.081%	54,572	231	-	54,572	231	-	54,572	231	-	54,572	231
Total General Plant			41,301,657	231,983.80	-	41,301,657	231,983.80	-	41,301,657	231,983.80	-	41,301,657	231,983.80
Total Amortization			784,653,602	2,892,127	(151,332)	784,502,270	2,891,448	1,606,465	786,108,735	2,894,479	(357,097)	785,751,638	2,897,215
Total			22,186,244,653	48,297,988	73,630,881	22,259,875,535	48,636,379	36,194,088	22,296,069,623	48,744,235	28,548,424	22,324,618,047	48,809,461

Rocky Mountain Power  
Utah General Rate Case - June 2012  
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Description	Factor	DEPE Rate	Adjustments	Adjusted EPIS Balance Sep 2011	Depreciation Expense Sep 2011	Adjustments	Adjusted EPIS Balance Oct 2011	Depreciation Expense Oct 2011	Adjustments	Adjusted EPIS Balance Nov 2011	Depreciation Expense Nov 2011	Adjustments
<b>DEPRECIATION EXPENSE</b>												
<b>Steam Production Plant:</b>												
Pre-merger Pacific	SG	1.928%	(1,236,094)	1,125,786,205	1,809,868	(1,236,094)	1,124,550,111	1,807,881	(1,236,094)	1,123,314,016	1,805,895	(1,236,094)
Pre-merger Utah	SG	1.976%	(1,007,187)	1,287,713,824	2,121,512	(1,007,187)	1,286,706,637	2,119,854	(1,007,187)	1,285,699,450	2,118,195	(1,007,187)
Post-merger	SG	2.410%	1,096,076	2,937,808,064	5,899,387	12,938,634	2,950,746,699	5,913,482	32,240,375	2,982,987,074	5,968,852	39,895,943
Geothermal - Blundell	SG	2.410%	(12,674)	26,082,828	52,399	(12,674)	26,070,154	52,374	(12,674)	26,057,480	52,348	66,271
Pollution Control Equipment	SG	2.410%	588,339	374,491,323	751,562	55,828	374,547,150	752,209	155,721,328	530,268,478	908,646	9,653,416
Pollution Control Equipment	SSGCH	1.508%	(468,688)	517,080,562	650,014	(468,688)	516,611,874	649,425	(385,862)	516,226,013	648,888	2,005,235
Post-merger	SSGCH	1.508%	(1,040,228)	6,268,982,806	11,284,742,99	10,269,819	6,279,232,625	11,295,224,83	185,319,886	6,464,552,511	11,432,824,52	49,377,584
Total Steam Plant												
<b>Hydro Production Plant:</b>												
Pre-merger Pacific	SG	1.741%	(63,199)	193,287,102	280,422	(63,199)	193,223,902	280,330	(63,199)	193,160,703	280,239	(63,199)
Pre-merger Utah	SG	2.233%	(24,790)	43,737,735	81,417	(24,790)	43,712,944	81,371	(24,790)	43,688,154	81,325	(24,790)
Post-merger	SG-P	2.184%	(40,582)	251,175,422	457,174	3,891,013	255,066,435	460,678	6,506,616	261,573,051	470,140	16,553,717
Post-merger	SG-U	2.748%	(18,439)	86,911,386	199,068	(18,439)	86,892,947	199,026	(18,439)	86,874,508	198,983	(18,439)
Total Hydro Plant			(147,011)	575,111,657	1,019,081	3,764,584	578,866,241	1,021,405	6,400,187	585,266,428	1,030,687	16,447,289
<b>Other Production Plant:</b>												
Pre-merger Utah	SG	10.234%	(2,461)	1,170,612	9,984	(2,461)	1,168,151	9,973	(2,461)	1,165,690	9,952	(2,461)
Post-merger	SG	2.602%	(2,036,251)	1,211,090,308	2,628,603	(2,036,251)	1,209,054,057	2,624,167	(2,036,251)	1,207,017,806	2,619,771	(1,476,814)
Post-merger Wind	SG-W	4.052%	(20,109)	2,013,303,195	6,799,907	(20,109)	2,013,283,086	6,796,839	(20,109)	2,013,262,977	6,796,771	58,849
Post-merger	SSGCT	3.321%	(26,201)	79,739,939	220,686	(26,201)	79,712,738	220,613	(26,201)	79,686,537	220,541	653,037
Total Other Plant			(2,085,022)	3,305,303,054	9,658,188,91	(2,085,022)	3,303,218,032	9,653,611,66	(2,085,022)	3,301,133,010	9,649,034,41	(767,390)
<b>Transmission Plant:</b>												
Pre-merger Pacific	SG	1.934%	(221,383)	573,328,849	923,956	(221,383)	573,107,465	923,599	(221,383)	572,886,082	923,242	(221,383)
Pre-merger Utah	SG	1.902%	(218,299)	654,484,204	1,037,639	(218,299)	654,265,905	1,037,283	(218,299)	654,047,606	1,036,947	(218,299)
Post-merger	SG	1.975%	4,230,370	3,333,245,605	5,482,539	6,951,600	3,340,197,205	5,492,104	12,072,578	3,352,269,783	5,507,760	8,612,043
Total Transmission Plant			4,230,370	4,561,058,658	7,444,133,98	6,511,818	4,567,570,575	7,452,995,82	11,632,896	4,579,203,471	7,467,949,37	8,172,360
<b>Distribution Plant:</b>												
California	CA	3.722%	489,909	223,357,549	692,049	556,417	223,913,966	693,672	541,668	224,455,634	695,375	612,242
Oregon	OR	2.848%	3,354,253	1,745,893,504	4,140,516	8,285,407	1,754,158,911	4,154,107	7,301,165	1,761,460,077	4,172,582	3,626,819
Washington	WA	3.120%	638,769	414,813,376	1,072,514	672,864	415,486,240	1,079,218	687,784	416,174,024	1,080,987	764,154
Eastern Wyoming	WYP	2.830%	1,659,738	496,978,587	1,170,288	1,710,624	498,690,191	1,174,262	1,566,176	500,256,367	1,178,127	1,719,076
Utah	UT	2.489%	5,887,862	2,409,209,107	4,991,812	5,963,051	2,415,162,158	5,003,782	5,457,362	2,420,619,520	5,015,617	6,349,286
Idaho	ID	2.568%	645,567	277,673,750	593,572	648,430	278,322,180	594,784	594,784	278,916,965	596,287	658,622
Western Wyoming	WYU	3.044%	(58,641)	85,095,610	215,915	(58,641)	85,036,969	215,766	(58,641)	84,978,328	215,617	(58,641)
Total Distribution Plant			12,317,476	5,653,022,464	12,881,464,52	17,748,152	5,670,770,616	12,915,764,10	16,090,299	5,686,860,914	12,954,592,07	13,871,556
<b>General Plant:</b>												
California	CA	2.152%	40,055	13,218,445	23,869	45,390	13,263,835	23,745	3,026,418	16,288,253	26,500	31,247
Oregon	OR	2.508%	(222,285)	145,500,789	304,366	(169,493)	145,331,305	303,966	12,814,461	158,145,766	317,172	(204,000)
Washington	WA	3.287%	(22,267)	40,357,711	110,375	(6,618)	40,350,693	110,536	1,837,571	42,188,664	113,043	(51,038)
Eastern Wyoming	WYP	3.644%	(54,792)	47,464,288	144,199	(30,018)	47,434,270	144,970	6,078,831	53,513,101	153,263	(87,121)
Utah	UT	2.165%	(27,047)	164,925,289	297,613	115,365	165,040,654	297,692	10,845,461	175,886,135	307,581	179,526
Idaho	ID	2.221%	(30,504)	31,094,877	57,990	(6,819)	31,088,058	57,956	1,886,556	32,974,614	59,305	(8,864)
Western Wyoming	WYU	2.768%	(49,203)	11,479,554	26,540	(49,203)	11,430,351	26,426	(49,203)	11,381,148	26,313	(49,203)
Pre-merger Pacific	SG	3.606%	(54,011)	6,579,405	19,855	(54,011)	6,525,394	19,692	(54,011)	6,471,383	19,530	(54,011)
Pre-merger Utah	SG	3.289%	(134,248)	11,474,461	37,117	(134,248)	11,340,213	36,749	(134,248)	11,205,964	36,381	(134,248)
Post-merger	SG	3.257%	(506,639)	165,210,886	449,109	(506,639)	164,704,247	447,734	(506,639)	164,197,608	446,363	(506,639)
General Office	SO	6.378%	(446,799)	205,952,899	1,095,904	(381,881)	205,569,018	1,093,675	(245,902)	205,323,116	1,091,467	(222,444)
General Office	SSGCH	2.869%	(22,244)	4,123,623	9,885	(22,244)	4,101,379	9,832	(22,244)	4,079,135	9,779	(22,244)
General Office	SSGCT	3.287%	(612)	184,909	535	(612)	184,297	533	(612)	183,686	531	(612)
Customer Service	CN	7.940%	(90,740)	20,084,329	133,189	(90,740)	19,993,588	132,599	(90,740)	19,902,848	131,999	(90,740)
Fuel Related	SE	3.129%	(6,511)	643,082	1,885	(6,511)	636,571	1,868	(6,511)	630,040	1,851	(6,511)
Total General Plant			(1,627,905)	870,302,336	2,711,830,55	(1,308,283)	868,994,053	2,706,454,37	36,451,891	905,445,943	2,742,809,21	1,039,564
<b>Mining Plant:</b>												
Coal Mine	SE	3.612%	1,232,680	317,885,795	955,301	105,680	318,091,474	957,316	(162,320)	317,929,154	957,230	(115,320)
Total Mining Plant			1,232,680	317,885,795	955,301,37	105,680	318,091,474	957,315,64	(162,320)	317,929,154	957,230,39	(115,320)
<b>Subtotal</b>			12,880,360	21,551,746,769	45,953,743	39,026,847	21,586,775,616	46,002,771	253,647,816	21,840,421,432	46,285,127	87,825,646

Rocky Mountain Power  
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Description	Factor	DEPE Rate	Adjustments	Adjusted EPIS Balance Sep 2011	Depreciation Expense Sep 2011	Adjustments	Adjusted EPIS Balance Oct 2011	Depreciation Expense Oct 2011	Adjustments	Adjusted EPIS Balance Nov 2011	Depreciation Expense Nov 2011	Adjustments
<b>AMORTIZATION EXPENSE</b>												
<b>Intangible Plant:</b>												
California	CA	0.000%	-	121,385	465,046	70,307	121,385	465,046	-	121,385	465,587	-
Customer Service	CN	4.615%	61,259	120,955,209	1,397	121,025,516	600,993	1,397	-	121,104,862	1,397	207,922
Pre-merger Utah	SG	2.788%	-	600,993	1,397	-	600,993	1,397	-	600,993	-	-
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-
Idaho	ID	1.440%	-	1,424,531	1,710	-	1,424,531	1,710	-	1,424,531	1,710	-
Oregon	OR	0.746%	(24,705)	1,300,492	816	(24,705)	1,275,787	800	(24,705)	1,251,082	785	(24,705)
Fuel Related	SE	8.766%	(5,544)	3,357,253	24,546	(5,544)	3,351,709	24,506	(5,544)	3,346,165	24,465	(5,544)
Post-merger	SG-P	3.928%	(683,672)	122,133,895	400,909	1,590,065	123,723,960	402,376	(679,232)	123,044,728	403,867	1,143,127
Hydro Relicensing	SG-P	2.628%	(103,252)	97,957,787	214,625	(103,252)	97,854,535	214,399	(103,252)	97,751,283	214,173	(103,252)
Hydro Relicensing	SG-U	3.320%	440,005	9,240,742	25,564	9,240,742	9,240,742	25,564	-	9,240,742	25,564	-
General Office	SO	4.750%	(180)	376,049,295	1,501,654	522,914	377,572,209	1,503,578	(180)	377,145,804	1,505,768	1,672,453
Utah	UT	0.465%	(180)	2,769,615	1,074	(180)	2,768,436	1,074	(180)	2,769,256	1,074	(180)
Washington	WA	0.071%	(12,195)	362,762	22	(12,195)	350,568	21	(12,195)	338,373	20	(12,195)
Eastern Wyoming	WYP	10.470%	-	1,341,339	11,703	-	1,341,339	11,703	-	1,341,339	11,703	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-
Wells	WYU	0.000%	(338,284)	737,615,309	2,649,066.55	2,037,410	739,652,719	2,652,427.54	(172,167)	739,480,552	2,656,113.84	2,877,627
Total Intangible Plant												
<b>Hydro Production Plant:</b>												
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.457%	-	5,782,363	11,841	-	5,782,363	11,841	-	5,782,363	11,841	-
Post-merger	SG-U	6.237%	-	714,026	3,711	-	714,026	3,711	-	714,026	3,711	-
Total Hydro Plant			-	6,496,389	15,552	-	6,496,389	15,552	-	6,496,389	15,552	-
<b>Other Production Plant:</b>												
Post-merger	SSGCT	0.000%	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>												
California	CA	14.851%	-	1,318,587	16,319	-	1,318,587	16,319	-	1,318,587	16,319	-
General Office	CA	8.635%	-	3,413,504	24,562	-	3,413,504	24,562	-	3,413,504	24,562	-
Oregon	OR	6.174%	-	8,844,601	45,503	-	8,844,601	45,503	-	8,844,601	45,503	-
General Office	SO	6.615%	-	16,782,825	92,521	-	16,782,825	92,521	-	16,782,825	92,521	-
Utah	UT	4.118%	-	18,702	64	-	18,702	64	-	18,702	64	-
Washington	WA	3.715%	-	2,827,596	8,755	-	2,827,596	8,755	-	2,827,596	8,755	-
Eastern Wyoming	WYP	6.570%	-	8,041,271	44,029	-	8,041,271	44,029	-	8,041,271	44,029	-
Western Wyoming	WYU	5.081%	-	54,572	231	-	54,572	231	-	54,572	231	-
Total General Plant			-	41,301,657	231,983.80	-	41,301,657	231,983.80	-	41,301,657	231,983.80	-
Total Amortization			(338,284)	785,413,355	2,896,602	2,037,410	787,450,765	2,899,963	(172,167)	787,278,597	2,903,650	2,877,627
Total			12,542,076	22,337,160,123	48,850,346	37,064,258	22,374,224,381	48,902,734	263,475,648	22,627,700,029	49,196,776	80,703,272

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Jun 2010 - Jun 2012 Depreciation & Amortization Expense

Description	Factor	DEPE Rate	Dec 2011		Jan 2012		Feb 2012		Mar 2012		
			Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	
<b>DEPRECIATION EXPENSE</b>											
<b>Steam Production Plant:</b>											
Pre-merger Pacific	SG	1.928%	1,122,077,922	1,803,909	1,120,857,855	1,801,936	1,119,637,898	1,799,976	(1,219,967)	1,118,418,020	1,786,016
Pre-merger Utah	SG	1.976%	1,284,692,263	2,116,536	1,283,694,463	2,114,885	1,282,696,663	2,113,242	(897,800)	1,281,698,863	2,111,599
Post-merger	SG	2.410%	3,022,883,017	6,031,144	3,021,682,873	6,020,153	3,020,401,969	6,007,662	2,309,355	3,022,711,343	6,068,694
Geothermal - Blundell	SG	2.410%	26,123,751	52,402	26,111,113	52,456	26,098,474	52,431	(12,638)	26,085,836	52,405
Pollution Control Equipment	SSGCH	2.410%	539,921,895	1,074,721	540,513,855	1,085,009	543,320,842	1,088,423	30,019,008	573,339,850	1,121,388
Post-merger	SSGCH	1.508%	518,231,248	649,906	517,764,226	650,872	517,297,203	650,285	(467,022)	516,830,181	649,698
Total Steam Plant			6,513,930,096	11,728,767.39	6,510,624,484	11,775,311.87	6,508,453,159	11,772,018.03	29,630.935	6,539,084,094	11,801,800.16
<b>Hydro Production Plant:</b>											
Pre-merger Pacific	SG	1.741%	193,087,504	280,147	193,034,552	280,056	192,971,600	279,964	(62,952)	192,908,648	279,873
Pre-merger Utah	SG	2.233%	43,683,364	81,279	43,638,741	81,233	43,614,119	81,187	(24,622)	43,589,496	81,141
Post-merger	SG-P	2.184%	278,126,789	491,124	278,078,863	490,979	278,030,345	490,830	1,224,955	277,982,390	490,683
Post-merger	SG-U	2.748%	86,856,081	188,944	86,837,041	188,898	86,818,002	188,855	(19,040)	86,798,962	188,811
Total Hydro Plant			601,743,717	1,051,492	601,552,196	1,123,106	601,436,906	1,123,106	146,435	601,293,774	1,121,505
<b>Other Production Plant:</b>											
Pre-merger Utah	SG	10.234%	1,163,228	9,931	1,160,828	9,910	1,158,428	9,889	(3,400)	1,156,027	9,869
Post-merger	SG	2.602%	1,205,540,961	2,615,962	1,203,519,738	2,612,169	1,201,488,484	2,607,785	(2,021,284)	1,199,477,230	2,603,402
Post-merger Wind	SG-W	4.052%	2,013,321,827	6,795,837	2,013,315,346	6,796,925	2,013,308,866	6,796,903	(6,460)	2,013,302,385	6,796,861
Post-merger	SSGCT	3.321%	80,339,574	221,408	80,313,001	222,275	80,286,428	222,201	1,160,420	81,446,847	223,170
Total Other Plant			3,300,365,620	9,646,136.85	3,298,308,913	9,643,278.31	3,296,252,205	9,638,779.09	3,295,544	3,295,382,450	9,635,922.17
<b>Transmission Plant:</b>											
Pre-merger Pacific	SG	1.934%	572,664,689	922,886	572,444,339	922,530	572,223,978	922,175	(220,361)	572,003,617	921,820
Pre-merger Utah	SG	1.902%	653,829,306	1,036,601	653,611,878	1,036,255	653,394,450	1,035,911	(217,428)	653,177,022	1,035,566
Post-merger	SG	1.975%	3,360,881,826	5,524,783	3,354,431,592	5,516,262	3,349,947,854	5,512,253	4,033,333	3,373,981,187	5,550,112
Total Transmission Plant			4,587,375,831	7,484,269.64	4,580,487,808	7,483,577.32	4,575,566,282	7,500,338.15	3,595,544	4,599,161,826	7,507,498.16
<b>Distribution Plant:</b>											
California	CA	3.722%	225,067,876	697,164	225,560,757	698,878	226,065,507	700,425	621,833	226,887,340	702,173
Oregon	OR	2.848%	1,765,086,896	4,185,552	1,768,297,040	4,193,667	1,771,492,011	4,201,289	1,154,939	1,775,646,950	4,209,892
Washington	WA	3.120%	416,938,178	1,092,874	417,770,131	1,094,949	418,631,439	1,097,150	1,089,751	419,535,189	1,099,834
Eastern Wyoming	WYP	2.830%	501,975,443	1,182,002	503,546,417	1,185,882	505,213,909	1,189,701	1,810,042	507,023,951	1,193,802
Utah	UT	2.489%	2,426,968,806	5,027,862	2,432,655,651	5,040,346	2,438,902,719	5,052,724	9,036,166	2,447,938,885	5,068,576
Idaho	ID	2.589%	279,575,587	597,282	280,194,202	598,995	280,866,205	600,376	747,116	281,613,321	601,895
Western Wyoming	WYU	3.044%	84,919,687	215,469	84,861,528	215,320	84,803,370	215,173	(58,159)	84,745,211	215,025
Total Distribution Plant			5,700,532,473	12,988,551.73	5,712,885,735	13,018,037.39	5,725,975,160	13,046,818.15	17,515,687	5,743,480,847	13,061,296.83
<b>General Plant:</b>											
California	CA	2.152%	16,319,490	20,242	16,352,683	20,300	16,387,087	20,360	34,444	16,421,530	20,422
Oregon	OR	2.506%	157,941,766	330,352	157,985,640	330,184	158,071,136	330,319	363,448	158,434,584	330,789
Washington	WA	3.287%	42,137,628	115,466	42,178,333	115,476	42,222,111	115,591	84,780	42,306,870	115,768
Eastern Wyoming	WYP	3.644%	53,445,980	162,360	53,394,607	162,200	53,343,437	162,071	(89,125)	53,273,045	161,887
Utah	UT	2.165%	176,058,061	317,521	175,939,976	317,570	175,861,343	317,392	(177,549)	175,683,794	317,191
Idaho	ID	2.221%	32,980,750	61,057	32,915,604	60,963	32,864,625	60,876	(77,266)	32,777,359	60,746
Western Wyoming	WYU	2.788%	11,331,945	26,199	11,285,167	26,088	11,238,320	25,981	(46,777)	11,191,612	25,873
Pre-merger Pacific	SG	3.606%	6,417,371	19,368	6,368,315	19,213	6,319,258	19,065	(49,057)	6,270,202	18,916
Pre-merger Utah	SG	3.289%	13,071,716	36,013	13,021,198	35,965	12,972,679	35,937	(119,518)	12,713,161	35,010
Post-merger	SG	3.257%	166,906,304	340,700	166,406,025	345,345	165,905,749	345,987	500,279	165,405,468	346,629
General Office	SO	6.378%	205,188,287	1,090,990	204,914,528	1,090,487	204,644,369	1,089,759	(270,159)	204,374,210	1,088,480
General Office	SSGCH	2.869%	4,056,892	9,726	4,036,021	9,674	4,015,150	9,624	(20,871)	3,994,280	9,574
General Office	SSGCT	3.287%	193,075	530	192,485	528	191,896	526	(589)	191,307	525
Customer Service	CN	7.940%	19,812,107	131,388	19,725,431	130,801	19,638,774	130,228	(86,677)	19,552,077	129,654
Fuel Related	SE	3.129%	623,529	1,634	617,743	1,618	611,957	1,603	(5,786)	606,170	1,588
Total General Plant			906,485,507	2,782,676.81	905,475,782	2,782,142.00	904,425,831	2,778,721.54	(860,002)	903,465,829	2,775,025.13
<b>Mining Plant:</b>											
Coal Mine	SE	3.612%	317,813,833	958,813	317,601,742	956,320	317,389,651	955,681	(213,106)	317,176,545	955,041
Total Mining Plant			317,813,833	958,813	317,601,742	956,320	317,389,651	955,681	(213,106)	317,176,545	955,041
<b>Subtotal</b>			21,928,247,078	46,638,708	21,899,363,462	46,791,772	21,874,260,911	46,872,243	49,817,684	22,063,005,405	46,937,634



Rocky Mountain Power  
Utah General Rate Case - June 2012  
Jun 2010 - Jun 2012 Depreciation & Amortization Expense

Description	Factor	DEPE Rate	Adjusted EPIS Balance Dec 2011	Depreciation Expense Dec 2011	Adjustments	Adjusted EPIS Balance Jan 2012	Depreciation Expense Jan 2012	Adjustments	Adjusted EPIS Balance Feb 2012	Depreciation Expense Feb 2012	Adjustments	Adjusted EPIS Balance Mar 2012	Depreciation Expense Mar 2012
<b>AMORTIZATION EXPENSE</b>													
<b>Intangible Plant:</b>													
California	CA	0.000%	121,395	-	-	121,395	-	-	121,395	-	-	121,395	-
Customer Service	CN	4.615%	121,312,784	466,140	86,944	121,408,310	466,723	86,944	121,497,255	467,078	85,741	121,582,995	467,414
Pre-merger Utah	SG	2.788%	600,993	1,397	-	600,993	1,397	-	600,993	1,397	-	600,993	1,397
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	1.440%	1,424,531	1,710	-	1,424,531	1,710	-	1,424,531	1,710	-	1,424,531	1,710
Oregon	OR	0.746%	1,226,377	770	(19,896)	1,206,481	756	(19,896)	1,186,586	744	(19,896)	1,166,690	731
Fuel Related	SE	8.766%	3,340,620	24,425	(5,436)	3,335,185	24,385	(5,436)	3,329,749	24,345	(5,436)	3,324,313	24,305
Post-merger	SG	3.928%	124,187,855	404,626	(734,161)	123,453,694	405,296	(735,339)	122,718,355	402,891	(733,833)	121,984,522	400,486
Hydro Relicensing	SG-P	2.628%	97,648,030	213,946	(101,958)	97,546,072	213,722	(101,958)	97,444,114	213,498	(101,958)	97,342,155	213,275
Hydro Relicensing	SG-U	3.320%	9,240,742	25,564	-	9,240,742	25,564	-	9,240,742	25,564	-	9,240,742	25,564
General Office	SO	4.795%	378,818,257	1,510,255	663,443	379,481,700	1,514,922	573,025	380,054,725	1,517,392	502,596	380,557,321	1,519,541
Utah	UT	0.465%	2,769,076	1,074	(180)	2,788,897	1,074	(180)	2,768,717	1,074	(180)	2,768,538	1,074
Washington	WA	0.071%	326,179	20	(8,418)	317,761	19	(8,418)	309,343	19	(8,418)	300,925	18
Western Wyoming	WYP	10.470%	1,341,339	11,703	-	1,341,339	11,703	-	1,341,339	11,703	-	1,341,339	11,703
Eastern Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant			742,358,178	2,861,630	(111,079)	742,247,100	2,667,270	(209,257)	742,037,843	2,667,414	(281,384)	741,756,459	2,667,218
<b>Hydro Production Plant:</b>													
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.457%	5,782,363	11,841	-	5,782,363	11,841	-	5,782,363	11,841	-	5,782,363	11,841
Post-merger	SG-U	6.237%	714,026	3,711	-	714,026	3,711	-	714,026	3,711	-	714,026	3,711
Total Hydro Plant			6,496,389	15,552	-	6,496,389	15,552	-	6,496,389	15,552	-	6,496,389	15,552
<b>Other Production Plant:</b>													
Post-merger	SSGCT	0.000%	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>													
California	CA	14.851%	1,318,587	16,319	-	1,318,587	16,319	-	1,318,587	16,319	-	1,318,587	16,319
General Office	CN	8.635%	3,413,504	24,562	-	3,413,504	24,562	-	3,413,504	24,562	-	3,413,504	24,562
Oregon	OR	6.174%	8,844,601	45,503	-	8,844,601	45,503	-	8,844,601	45,503	-	8,844,601	45,503
General Office	SO	6.615%	16,782,825	92,521	-	16,782,825	92,521	-	16,782,825	92,521	-	16,782,825	92,521
Utah	UT	4.118%	18,702	64	-	18,702	64	-	18,702	64	-	18,702	64
Washington	WA	3.715%	2,827,596	8,755	-	2,827,596	8,755	-	2,827,596	8,755	-	2,827,596	8,755
Eastern Wyoming	WYP	6.570%	8,041,271	44,029	-	8,041,271	44,029	-	8,041,271	44,029	-	8,041,271	44,029
Western Wyoming	WYU	5.081%	54,572	231	-	54,572	231	-	54,572	231	-	54,572	231
Total General Plant			41,301,657	231,983,80	-	41,301,657	231,983,80	-	41,301,657	231,983,80	-	41,301,657	231,983,80
Total Amortization			790,156,224	2,909,166	(111,079)	790,045,146	2,914,806	(209,257)	789,835,889	2,914,950	(281,384)	789,554,505	2,914,754
Total			22,718,403,302	49,547,874	71,005,306	22,789,408,607	49,706,578	13,615,003	22,803,023,610	49,787,193	49,536,300	22,852,559,910	49,852,388

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Jun 2010 - Jun 2012 Depreciation & Amortization Expense

Description	Factor	DEPE Rate	Adjustments	Adjusted EPIS Balance Apr 2012	Depreciation Expense Apr 2012	Adjustments	Adjusted EPIS Balance May 2012	Depreciation Expense May 2012	Adjustments	Adjusted EPIS Balance Jun 2012	Depreciation Expense Jun 2012	Test Period Depreciation Expense
<b>DEPRECIATION EXPENSE</b>												
<b>Steam Production Plant:</b>												
Pre-merger Pacific	SG	1.928%	(1,219,967)	1,117,198,053	1,796,065	(1,219,967)	1,115,978,086	1,794,095	(1,219,967)	1,114,758,119	1,792,135	21,635,460
Pre-merger Utah	SG	1.976%	(997,800)	1,280,701,063	2,109,956	(997,800)	1,279,703,263	2,106,312	(997,800)	1,278,705,463	2,106,669	25,388,761
Post-merger	SG	2.410%	50,875,742	3,073,587,086	6,122,105	20,582,138	3,094,169,223	6,193,885	13,362,798	3,107,532,019	6,227,954	72,327,430
Geothermal - Blundell	SG	2.410%	(12,638)	26,073,196	52,390	(12,638)	26,060,559	52,354	(12,638)	26,181,919	52,464	628,888
Pollution Control Equipment	SSGCH	2.410%	98,269,308	671,549,158	1,250,159	128,749,827	800,298,985	1,478,079	5,925,195	806,224,180	1,613,324	12,605,684
Post-merger	SSGCH	1.508%	(467,022)	516,363,159	648,112	(467,022)	515,896,136	648,525	(467,022)	515,429,114	647,938	7,796,459
Total Steam Plant			146,387,623	6,685,471,716	11,978,765,88	146,634,537	6,652,106,254	12,275,230,48	16,725,020	6,648,831,274	12,440,483,61	140,382,682
<b>Hydro Production Plant:</b>												
Pre-merger Pacific	SG	1.741%	(62,952)	192,845,696	279,782	(62,952)	192,782,744	279,690	(62,952)	192,719,791	279,599	3,361,222
Pre-merger Utah	SG	2.233%	(24,622)	43,564,874	81,006	(24,622)	43,540,251	81,050	(24,622)	43,515,629	81,004	975,075
Post-merger	SG-P	2.194%	1,961,811	343,906,479	624,125	386,424	344,294,603	628,262	2,716,559	347,021,462	629,095	6,475,420
Post-merger	SG-U	2.748%	1,706,025	88,504,987	2,007,743	(19,940)	88,485,947	2,023,675	43,171	88,529,117	2,027,702	2,386,965
Total Hydro Plant			3,580,262	688,824,035	1,185,745	279,509	689,103,945	1,183,677	2,862,155	671,786,000	1,192,400	13,208,681
<b>Other Production Plant:</b>												
Pre-merger Utah	SG	10.234%	(1,210,116)	(54,088)	4,699	(2,400)	(56,489)	(472)	(2,400)	(58,889)	(482)	93,302
Post-merger	SG	2.602%	(6,410,172)	1,193,067,058	2,594,260	2,704,387	1,195,771,445	2,590,242	(341,412)	1,195,430,033	2,592,804	31,357,616
Post-merger Wind	SG-W	4.052%	(6,480)	2,013,295,905	6,798,859	(6,480)	2,013,289,424	6,798,838	(6,480)	2,013,282,944	6,798,816	81,586,956
Post-merger	SSGCT	3.321%	(26,573)	81,420,274	225,339	(26,573)	81,393,701	225,265	(26,573)	81,367,128	225,191	2,688,876
Total Other Plant			(7,653,342)	3,287,729,148	9,623,156,51	2,688,933	3,290,398,082	9,613,872,62	(376,866)	3,290,021,215	9,616,318,94	115,706,589
<b>Transmission Plant:</b>												
Pre-merger Pacific	SG	1.934%	(220,361)	571,783,256	921,465	(220,361)	571,562,895	921,110	(220,361)	571,342,535	920,755	11,072,519
Pre-merger Utah	SG	1.902%	(217,428)	652,958,594	1,035,221	(217,428)	652,741,166	1,034,877	(217,428)	652,523,738	1,034,532	12,437,156
Post-merger	SG	1.975%	4,325,006	3,778,306,193	5,556,991	101,276,414	3,479,582,607	6,643,899	86,493,754	3,566,076,361	5,799,430	66,552,863
Total Transmission Plant			3,887,217	4,603,049,043	7,513,677,18	100,838,625	4,703,937,668	7,599,895,22	86,055,965	4,789,943,633	7,753,716,42	90,062,637
<b>Distribution Plant:</b>												
California	CA	3.722%	508,608	227,195,948	703,926	532,654	227,728,602	705,541	550,247	228,278,849	707,220	8,373,056
Oregon	OR	2.848%	3,238,128	1,778,885,078	4,218,767	11,211,125	1,790,096,203	4,235,916	12,269,437	1,802,365,640	4,263,785	50,233,139
Washington	WA	3.120%	989,348	420,824,537	1,092,684	3,558,532	424,383,069	1,098,934	4,254,482,503	1,104,650	13,028,113	3,028,113
Eastern Wyoming	WYP	2.830%	1,835,146	508,859,097	1,198,101	2,992,589	511,851,686	1,203,795	2,021,785	513,873,481	1,209,709	14,213,376
Utah	UT	2.489%	6,860,440	2,454,799,324	5,085,063	49,890,529	2,504,689,853	5,143,935	8,237,300	2,512,927,153	5,204,214	60,579,132
Idaho	ID	2.568%	850,350	262,463,671	603,604	780,948	263,244,618	605,350	926,805	264,171,423	607,177	7,182,415
Western Wyoming	WYU	3.044%	(68,159)	84,687,052	214,878	(58,159)	84,628,893	214,730	(58,159)	84,570,734	214,583	2,584,753
Total Distribution Plant			14,223,860	5,757,714,707	13,117,023,98	68,908,217	5,826,622,924	13,207,852,69	25,046,860	5,851,669,784	13,311,338,16	156,193,982
<b>General Plant:</b>												
California	CA	2.152%	35,080	16,458,611	29,485	33,814	16,490,425	29,546	34,601	16,525,026	29,608	327,007
Oregon	OR	2.509%	193,375	198,627,959	331,371	165,073	198,813,052	331,766	313,034	199,126,086	332,287	3,852,305
Washington	WA	3.287%	66,162	42,375,032	115,977	62,504	42,437,536	116,166	90,553	42,528,090	116,366	1,366,148
Eastern Wyoming	WYP	3.644%	(299,612)	52,973,433	161,296	(88,888)	52,884,535	160,708	(60,998)	52,823,537	160,461	1,861,894
Utah	UT	2.165%	(889,317)	174,994,477	316,379	(164,652)	174,829,825	315,608	(99,326)	174,730,498	315,370	3,715,631
Idaho	ID	2.221%	(56,221)	32,721,138	60,625	(77,070)	32,644,068	60,501	(70,808)	32,573,260	60,364	715,014
Western Wyoming	WYU	2.768%	(46,777)	11,144,835	25,765	(46,777)	11,098,058	25,657	(46,777)	11,051,280	25,549	313,809
Pre-merger Pacific	SG	3.606%	(49,057)	6,221,145	18,770	(49,057)	6,172,089	18,623	(49,057)	6,123,032	18,476	231,705
Pre-merger Utah	SG	3.289%	(147,300)	12,565,861	34,644	(119,518)	12,446,342	34,278	(119,518)	12,326,824	33,951	430,482
Post-merger	SG	2.857%	(758,526)	164,646,941	447,921	(111,195)	164,535,746	446,333	84,173	164,451,579	445,889	5,300,882
General Office	SSGCH	6.378%	(331,829)	204,312,540	1,086,880	(486,111)	203,826,430	1,084,706	(616,159)	203,210,271	1,081,777	13,084,579
General Office	SSGCT	2.869%	(20,871)	3,873,409	9,524	(20,871)	3,852,538	9,475	(20,871)	3,831,668	9,425	116,448
General Office	SSGCH	3.287%	(589)	190,718	523	(589)	190,129	522	(589)	189,540	520	6,348
Customer Service	SSGCT	7.940%	(86,677)	19,465,400	129,081	(86,677)	19,378,724	128,507	(86,677)	19,292,047	127,934	1,573,540
Fuel Related	SE	3.129%	(5,786)	600,384	1,573	(5,786)	594,598	1,558	(5,786)	588,812	1,543	19,545
Total General Plant			(2,195,945)	901,269,885	2,769,815,23	(1,275,810)	899,994,075	2,763,945,47	(654,205)	899,339,870	2,759,538,10	33,015,278
<b>Mining Plant:</b>												
Coal Mine	SE	3.612%	723,739	317,900,284	955,810	484,199	318,384,482	957,628	(27,361)	318,357,121	958,315	11,469,346
Total Mining Plant			723,739	317,900,284	955,809,94	484,199	318,384,482	957,627,93	(27,361)	318,357,121	958,315,48	11,469,346
<b>Subtotal</b>			158,953,413	22,221,959,818	47,144,994	318,538,511	22,540,497,329	47,609,091	129,451,568	22,669,948,898	48,032,111	560,039,186

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Jun 2010 - Jun 2012 Depreciation & Amortization Expense

Description	Factor	DEPE Rate	Adjustments	Adjusted EPIS Balance Apr. 2012	Depreciation Expense Apr. 2012	Adjustments	Adjusted EPIS Balance May 2012	Depreciation Expense May 2012	Adjustments	Adjusted EPIS Balance Jun 2012	Depreciation Expense Jun 2012	Test Period Depreciation Expense
<b>AMORTIZATION EXPENSE</b>												
<b>Intangible Plant:</b>												
California	CA	0.000%	-	121,395	-	-	121,395	-	-	121,395	-	-
Customer Service	CN	4.615%	81,560	121,664,566	467,735	-	121,742,161	468,041	-	121,824,602	468,349	5,596,876
Pre-merger Utah	SG	2.788%	-	600,993	1,397	77,605	600,993	1,397	82,442	600,993	1,397	16,758
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-
Idaho	ID	1.440%	-	1,424,531	1,710	-	1,424,531	1,710	-	1,424,531	1,710	20,515
Oregon	OR	0.746%	(19,896)	1,146,795	719	(19,896)	1,126,899	706	(19,896)	1,107,004	684	9,199
Fuel Related	SE	8.768%	(5,436)	3,318,877	24,266	(5,436)	3,313,441	24,226	(5,436)	3,308,005	24,186	292,868
Post-merger	SG	3.928%	(732,134)	121,252,389	398,087	(730,257)	120,522,132	395,694	1,292,368	121,814,500	396,614	4,816,822
Hydro Relicensing	SG-P	2.628%	(101,958)	97,240,197	213,052	(101,958)	97,138,239	212,829	(101,958)	97,036,280	212,605	2,566,051
General Office	SG-U	3.320%	-	9,240,742	25,564	-	9,240,742	25,564	-	9,240,742	25,564	306,774
Utah	SO	4.785%	400,814	389,658,136	1,521,374	7,686,222	389,654,357	1,537,522	284,922	388,939,280	1,553,467	18,182,867
Washington	UT	0.485%	(180)	2,768,358	1,074	(180)	2,768,178	1,074	(8,418)	2,759,760	1,074	12,897
Western Wyoming	WY	10.470%	-	292,507	18	(8,418)	284,089	17	-	275,671	17	236
Eastern Wyoming	WYP	0.071%	-	1,341,339	11,703	-	1,341,339	11,703	-	1,341,339	11,703	140,440
WYU	WYU	0.000%	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant			(385,646)	741,370,813	2,666,670	6,907,662	748,278,495	2,680,483	1,523,845	749,802,340	2,687,379	31,962,263
<b>Hydro Production Plant:</b>												
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-F	2.457%	-	5,782,363	11,841	-	5,782,363	11,841	-	5,782,363	11,841	142,090
Total Hydro Plant	SG-U	6.237%	-	714,026	3,711	-	714,026	3,711	-	714,026	3,711	44,532
			-	6,496,389	15,552	-	6,496,389	15,552	-	6,496,389	15,552	186,623
<b>Other Production Plant:</b>												
Post-merger	SSGCT	0.000%	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>												
California	CA	14.851%	-	1,318,587	16,319	-	1,318,587	16,319	-	1,318,587	16,319	166,824
General Office	CN	8.635%	-	3,413,504	24,562	-	3,413,504	24,562	-	3,413,504	24,562	294,749
Oregon	OR	6.174%	-	8,844,601	45,503	-	8,844,601	45,503	-	8,844,601	45,503	546,040
General Office	SO	6.615%	-	16,782,825	92,521	-	16,782,825	92,521	-	16,782,825	92,521	1,110,248
Utah	UT	4.118%	-	18,702	64	-	18,702	64	-	18,702	64	770
Washington	WA	3.715%	-	2,827,596	8,755	-	2,827,596	8,755	-	2,827,596	8,755	105,059
Eastern Wyoming	WYP	6.570%	-	8,041,271	44,029	-	8,041,271	44,029	-	8,041,271	44,029	528,343
Western Wyoming	WYU	5.081%	-	54,572	231	-	54,572	231	-	54,572	231	2,773
Total General Plant			-	41,301,657	231,983,80	-	41,301,657	231,983,80	-	41,301,657	231,983,80	2,783,806
Total Amortization			(385,646)	789,169,859	2,914,205	6,907,662	796,076,541	2,928,018	1,523,845	797,600,386	2,944,915	34,832,722
Total			158,567,766	23,011,127,677	50,059,199	325,446,194	23,336,573,870	50,536,109	130,915,413	23,467,549,283	50,977,025	594,971,918
												Ref. 6.1.3
												583,902,572

Total Not Including Mining

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Steam Depreciation Reserve	108SP	3	3,042,779	SG	43.284%	1,317,040	
Steam Depreciation Reserve	108SP	3	(19,008,848)	SG	43.284%	(8,227,811)	
Steam Depreciation Reserve	108SP	3	(113,626,716)	SG	43.284%	(49,182,314)	
Steam Depreciation Reserve	108SP	3	(6,385,348)	SSGCH	42.002%	(2,681,976)	
Hydro Depreciation Reserve	108HP	3	(5,048,573)	SG	43.284%	(2,185,230)	
Hydro Depreciation Reserve	108HP	3	(1,393,931)	SG	43.284%	(603,351)	
Hydro Depreciation Reserve	108HP	3	293,202	SG-P	43.284%	126,910	
Hydro Depreciation Reserve	108HP	3	(6,644,908)	SG-U	43.284%	(2,876,189)	
Other Depreciation Reserve	108OP	3	89,669	SG	43.284%	38,812	
Other Depreciation Reserve	108OP	3	(20,357,709)	SG	43.284%	(8,811,653)	
Other Depreciation Reserve	108OP	3	(152,807,030)	SG-W	43.284%	(66,141,165)	
Other Depreciation Reserve	108OP	3	(3,863,410)	SSGCT	43.303%	(1,672,961)	
Transmission Depreciation Reserve	108TP	3	(13,837,234)	SG	43.284%	(5,989,324)	
Transmission Depreciation Reserve	108TP	3	(15,262,489)	SG	43.284%	(6,606,233)	
Transmission Depreciation Reserve	108TP	3	(85,668,311)	SG	43.284%	(37,080,767)	
Distribution Depreciation Reserve	108360	3	(2,119,448)	UT	Situs	(746,937)	
Distribution Depreciation Reserve	108361	3	(2,699,218)	UT	Situs	(951,259)	
Distribution Depreciation Reserve	108362	3	(32,410,458)	UT	Situs	(11,422,105)	
Distribution Depreciation Reserve	108363	3	(31,552)	UT	Situs	(11,119)	
Distribution Depreciation Reserve	108364	3	(37,361,693)	UT	Situs	(13,167,021)	
Distribution Depreciation Reserve	108365	3	(26,226,031)	UT	Situs	(9,242,587)	
Distribution Depreciation Reserve	108366	3	(12,031,023)	UT	Situs	(4,239,977)	
Distribution Depreciation Reserve	108367	3	(28,943,266)	UT	Situs	(10,200,195)	
Distribution Depreciation Reserve	108368	3	(43,708,084)	UT	Situs	(15,403,618)	
Distribution Depreciation Reserve	108369	3	(23,178,883)	UT	Situs	(8,168,710)	
Distribution Depreciation Reserve	108370	3	(7,752,028)	UT	Situs	(2,731,972)	
Distribution Depreciation Reserve	108371	3	(365,027)	UT	Situs	(128,643)	
Distribution Depreciation Reserve	108373	3	(2,545,088)	UT	Situs	(896,941)	
General Depreciation Reserve	108GP	3	(66,984)	CA	0.000%	-	
General Depreciation Reserve	108GP	3	1,128,288.42	OR	0.000%	-	
General Depreciation Reserve	108GP	3	(1,123,759)	WA	0.000%	-	
General Depreciation Reserve	108GP	3	(325,977)	WYP	0.000%	-	
General Depreciation Reserve	108GP	3	(2,204,566)	UT	100.000%	(2,204,566)	
General Depreciation Reserve	108GP	3	(243,590)	ID	0.000%	-	
General Depreciation Reserve	108GP	3	20,044	WYU	0.000%	-	
General Depreciation Reserve	108GP	3	829,651	SG	43.284%	359,107	
General Depreciation Reserve	108GP	3	1,836,660	SG	43.284%	794,982	
General Depreciation Reserve	108GP	3	(5,227,272)	SG	43.284%	(2,262,578)	
General Depreciation Reserve	108GP	3	11,690,970	SO	42.899%	5,015,321	
General Depreciation Reserve	108GP	3	76,560	SSGCH	42.002%	32,157	
General Depreciation Reserve	108GP	3	(6,325)	SSGCT	43.303%	(2,739)	
General Depreciation Reserve	108GP	3	(974,471)	CN	45.875%	(447,042)	
General Depreciation Reserve	108GP	3	60,252	SE	42.587%	25,659	
Mining Depreciation Reserve	108MP	3	(13,342,141)	SE	42.587%	(5,681,972)	
Depreciation sub-total			<u>(667,723,316)</u>			<u>(272,258,968)</u>	6.2.2
Populus to Terminal Removal: Removal Costs	108TP	3	1,483,409	SG	43.284%	642,080	

**Description of Adjustment:**

This adjustment steps forward the depreciation reserve through the test period. This adjustment reflects the 13 month average methodology used for including electric plant in service items in rate base. The cost of removing facilities related to the Populus to Terminal project is also included into results.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Intangible Amortization Reserve	111IP	3	(10,596,606)	CN	45.875%	(4,861,226)	
Intangible Amortization Reserve	111IP	3	(41,039)	ID	0.000%	-	
Intangible Amortization Reserve	111IP	3	(33,517)	SG	43.284%	(14,507)	
Intangible Amortization Reserve	111IP	3	432,391	OR	0.000%	-	
Intangible Amortization Reserve	111IP	3	(303,188)	SE	42.587%	(129,118)	
Intangible Amortization Reserve	111IP	3	6,151,772	SG	43.284%	2,662,740	
Intangible Amortization Reserve	111IP	3	(3,331,096)	SG-P	43.284%	(1,441,835)	
Intangible Amortization Reserve	111IP	3	(615,459)	SG-U	43.284%	(266,396)	
Intangible Amortization Reserve	111IP	3	(26,756,669)	SO	42.899%	(11,478,370)	
Intangible Amortization Reserve	111IP	3	(22,261)	UT	100.000%	(22,261)	
Intangible Amortization Reserve	111IP	3	226,113	WA	0.000%	-	
Intangible Amortization Reserve	111IP	3	(261,769)	WYP	0.000%	-	
Intangible Amortization Reserve	111IP	3	(11,669)	SSGCH	42.002%	(4,901)	
Hydro Amortization Reserve	111HP	3	172,288	SG	43.284%	74,573	
Hydro Amortization Reserve	111HP	3	(245,628)	SG-P	43.284%	(106,318)	
Hydro Amortization Reserve	111HP	3	(88,767)	SG-U	43.284%	(38,422)	
General Amortization Reserve	111GP	3	(381,984)	CA	0.000%	-	
General Amortization Reserve	111GP	3	(577,647)	CN	45.875%	(264,997)	
General Amortization Reserve	111GP	3	(930,286)	OR	0.000%	-	
General Amortization Reserve	111GP	3	(2,074,442)	SO	42.899%	(889,917)	
General Amortization Reserve	111GP	3	(1,528)	UT	100.000%	(1,528)	
General Amortization Reserve	111GP	3	(209,087)	WA	0.000%	-	
General Amortization Reserve	111GP	3	(1,042,111)	WYP	0.000%	-	
General Amortization Reserve	111GP	3	(5,584)	WYU	0.000%	-	
Amortization sub-total			<u>(40,547,772)</u>			<u>(16,782,484)</u>	6.2.3
Total Depreciation and Amortization Reserve			<u>(708,271,087)</u>			<u>(289,041,453)</u>	

**Description of Adjustment:**

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

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Depreciation and Amortization Reserve Summary

Description	Account	Factor	Beg/End Average 12 ME Jun 2010 Reserve	Test Period Reserve (13 Month Average)	Adjustment to Test Period
<b>DEPRECIATION RESERVE</b>					
<b>Steam Production Plant:</b>					
Pre-merger Pacific	108SP	SG	(827,514,017)	(824,471,238)	3,042,779
Pre-merger Utah	108SP	SG	(924,778,860)	(943,787,708)	(19,008,848)
Post-merger	108SP	SG	(565,317,529)	(678,944,245)	(113,626,716)
Post-merger	108SP	SSGCH	(158,832,854)	(165,218,202)	(6,385,348)
Total Steam Plant			<u>(2,476,443,260)</u>	<u>(2,612,421,393)</u>	<u>(135,978,133)</u>
<b>Hydro Production Plant:</b>					
Pre-merger Pacific	108HP	SG	(128,983,145)	(134,031,718)	(5,048,573)
Pre-merger Utah	108HP	SG	(28,375,220)	(29,769,151)	(1,393,931)
Post-merger	108HP	SG-P	(54,958,092)	(54,664,889)	293,202
Post-merger	108HP	SG-U	(13,095,707)	(19,740,615)	(6,644,908)
Total Hydro Plant			<u>(225,412,164)</u>	<u>(238,206,374)</u>	<u>(12,794,210)</u>
<b>Other Production Plant:</b>					
Pre-merger Utah	108OP	SG	(1,347,451)	(1,257,782)	89,669
Post-merger	108OP	SG	(153,530,240)	(173,887,948)	(20,357,709)
Post-merger - Wind	108OP	SG-W	(115,837,845)	(268,644,874)	(152,807,030)
Post-merger	108OP	SSGCT	(19,619,298)	(23,482,707)	(3,863,410)
Total Other Plant			<u>(290,334,834)</u>	<u>(467,273,312)</u>	<u>(176,938,479)</u>
<b>Transmission Plant:</b>					
Pre-merger Pacific	108TP	SG	(382,085,286)	(395,922,520)	(13,837,234)
Pre-merger Utah	108TP	SG	(381,836,308)	(397,098,797)	(15,262,489)
Post-merger	108TP	SG	(370,927,608)	(456,595,919)	(85,668,311)
Total Transmission Plant			<u>(1,134,849,202)</u>	<u>(1,249,617,236)</u>	<u>(114,768,034)</u>
<b>Distribution Plant:</b>					
California	108360-73	CA	(96,179,031)	(110,070,818)	(13,891,787)
Oregon	108360-73	OR	(720,350,773)	(796,529,153)	(76,178,380)
Washington	108360-73	WA	(171,675,510)	(191,340,380)	(19,664,870)
Eastern Wyoming	108360-73	WYP	(177,227,104)	(196,517,485)	(19,290,380)
Utah	108360-73	UT	(689,319,598)	(766,630,681)	(77,311,084)
Idaho	108360-73	ID	(111,576,900)	(120,989,123)	(9,412,223)
Western Wyoming	108360-73	WYU	(36,026,500)	(39,649,575)	(3,623,074)
Total Distribution Plant			<u>(2,002,355,416)</u>	<u>(2,221,727,215)</u>	<u>(219,371,798)</u>
<b>General Plant:</b>					
California	108GP	CA	(4,059,132)	(4,126,116)	(66,984)
Oregon	108GP	OR	(46,939,750)	(45,811,462)	1,128,288
Washington	108GP	WA	(15,620,174)	(16,743,933)	(1,123,759)
Eastern Wyoming	108GP	WYP	(16,652,622)	(16,978,598)	(325,977)
Utah	108GP	UT	(53,335,534)	(55,540,100)	(2,204,566)
Idaho	108GP	ID	(10,063,283)	(10,306,873)	(243,590)
Western Wyoming	108GP	WYU	(4,144,273)	(4,124,229)	20,044
Pre-merger Pacific	108GP	SG	(5,909,804)	(5,080,153)	829,651
Pre-merger Utah	108GP	SG	(10,929,725)	(9,093,065)	1,836,660
Post-merger	108GP	SG	(46,310,607)	(51,537,879)	(5,227,272)
General Office	108GP	SO	(72,226,214)	(60,535,244)	11,690,970
General Office	108GP	SSGCH	(2,292,792)	(2,216,233)	76,560
General Office	108GP	SSGCT	(32,965)	(39,290)	(6,325)
Customer Service	108GP	CN	(6,591,952)	(7,566,423)	(974,471)
Fuel Related	108GP	SE	(357,286)	(297,034)	60,252
Total General Plant			<u>(295,466,112)</u>	<u>(289,996,632)</u>	<u>5,469,480</u>
<b>Mining Plant:</b>					
Coal Mine	108MP	SE	(170,619,969)	(183,962,110)	(13,342,141)
Total Mining Plant			<u>(170,619,969)</u>	<u>(183,962,110)</u>	<u>(13,342,141)</u>
<b>Total Depreciation Reserve</b>			<u>(6,595,480,958)</u>	<u>(7,263,204,273)</u>	<u>(667,723,316)</u>

Ref 6.2

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Depreciation and Amortization Reserve Summary

Description	Account	Factor	Beg/End Average 12 ME Jun 2010 Reserve	Test Period Reserve (13 Month Average)	Adjustment to Test Period	
<b>AMORTIZATION RESERVE</b>						
<b>Intangible Plant:</b>						
California	111IP	CA	-	-	-	
Customer Service	111IP	CN	(89,585,530)	(100,182,136)	(10,596,606)	
Idaho	111IP	ID	(736,166)	(777,204)	(41,039)	
Pre-merger Utah	111IP	SG	(332,638)	(366,155)	(33,517)	
Oregon	111IP	OR	(36,538)	395,853	432,391	
Fuel Related	111IP	SE	(1,191,515)	(1,494,703)	(303,188)	
Post-merger	111IP	SG	(43,634,178)	(37,482,407)	6,151,772	
Hydro Relicensing	111IP	SG-P	(11,454,753)	(14,785,850)	(3,331,096)	
Hydro Relicensing	111IP	SG-U	(3,111,890)	(3,727,349)	(615,459)	
General Office	111IP	SO	(250,721,879)	(277,478,547)	(26,756,669)	
Pre-merger Pacific	111IP	SG	-	-	-	
Utah	111IP	UT	(16,465)	(38,726)	(22,261)	
Washington	111IP	WA	(1,455)	224,658	226,113	
Eastern Wyoming	111IP	WYP	(85,211)	(346,979)	(261,769)	
Western Wyoming	111IP	WYU	-	-	-	
General Office	111IP	SSGCH	(82,363)	(94,032)	(11,669)	
Total Intangible Plant			<u>(400,990,581)</u>	<u>(436,153,577)</u>	<u>(35,162,996)</u>	
<b>Hydro Production Plant:</b>						
Pre-merger Pacific	111HP	SG	(172,288)	-	172,288	
Post-merger	111HP	SG-P	(40,072)	(285,701)	(245,628)	
Post-merger	111HP	SG-U	(391,874)	(480,640)	(88,767)	
Total Hydro Plant			<u>(604,234)</u>	<u>(766,341)</u>	<u>(162,107)</u>	
<b>Other Production Plant:</b>						
Post-merger	111OP	SSGCT	-	-	-	
Total Other Plant			<u>-</u>	<u>-</u>	<u>-</u>	
<b>General Plant:</b>						
California	111GP	CA	(874,962)	(1,256,946)	(381,984)	
General Office	111GP	CN	(2,459,435)	(3,037,082)	(577,647)	
General Office	111GP	SG	-	-	-	
Oregon	111GP	OR	(6,926,492)	(7,856,778)	(930,286)	
General Office	111GP	SO	(10,034,146)	(12,108,588)	(2,074,442)	
Utah	111GP	UT	(11,025)	(12,554)	(1,528)	
Washington	111GP	WA	(1,432,534)	(1,641,620)	(209,087)	
Eastern Wyoming	111GP	WYP	(6,308,768)	(7,350,878)	(1,042,111)	
Western Wyoming	111GP	WYU	(30,153)	(35,737)	(5,584)	
Total General Plant			<u>(28,077,514)</u>	<u>(33,300,183)</u>	<u>(5,222,669)</u>	
<b>Total Amortization Reserve</b>			<u>(429,672,329)</u>	<u>(470,220,101)</u>	<u>(40,547,772)</u>	<b>Ref 6.2.1</b>
<b>Total Depreciation &amp; Amortization Reserve</b>			<u>(7,025,153,287)</u>	<u>(7,733,424,374)</u>	<u>(708,271,087)</u>	<b>Ref. 6.2.13</b>
<b>Klamath Depreciation Reserve</b>			(27,405,897)	(42,959,254)	(15,553,358)	Ref. 8.12
<b>Goose Creek Reserve</b>			(244,755)	-	244,755	Ref. 8.6
<b>Populus to Terminal Removals</b>			-	1,483,409	1,483,409	Ref. 6.2
<b>Depreciation &amp; Amortization Reserve</b>			<u>(7,052,803,938)</u>	<u>(7,774,900,220)</u>	<u>(722,096,281)</u>	Ref. 2.2





Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Jun 2010 - Jun 2012 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jun 2010	Adjustments	Adjusted Reserve Balance Jul 2010	Adjustments	Adjusted Reserve Balance Aug 2010	Adjustments	Adjusted Reserve Balance Sep 2010	Adjustments	Adjusted Reserve Balance Oct 2010	Adjustments	Adjusted Reserve Balance Nov 2010
<b>AMORTIZATION RESERVE</b>												
<b>Intangible Plant:</b>												
California	CA	(92,217,337)	(438,822)	(92,656,159)	(438,255)	(93,094,414)	(438,789)	(93,533,193)	(440,381)	(93,975,574)	(441,105)	(94,416,679)
Customer Service	CN	(746,432)	(1,710)	(748,141)	(1,710)	(749,851)	(1,710)	(751,561)	(1,710)	(753,270)	(1,710)	(754,980)
Idaho	ID	(341,017)	(1,397)	(342,414)	(1,397)	(343,810)	(1,397)	(345,207)	(1,397)	(346,603)	(1,397)	(348,000)
Pre-merger Utah	SG	(40,917)	(14,587)	(55,504)	(14,587)	(70,091)	(14,587)	(84,678)	(14,587)	(99,265)	(14,587)	(113,852)
Oregon	OR	(1,149,082)	(19,517)	(1,168,599)	(19,476)	(1,188,074)	(19,435)	(1,207,509)	(19,394)	(1,226,903)	(19,353)	(1,246,256)
Fuel Related	SE	(44,050,746)	370,865	(43,679,881)	365,722	(43,314,159)	360,540	(42,953,619)	352,272	(42,591,347)	343,959	(42,227,388)
Post-merger	SG-P	(12,762,121)	(113,895)	(12,876,016)	(113,895)	(12,989,984)	(113,440)	(13,103,123)	(113,212)	(13,216,336)	(112,965)	(13,329,321)
Hydro Relicensing	SG-U	(3,267,188)	(25,564)	(3,292,753)	(25,564)	(3,318,317)	(25,564)	(3,343,882)	(25,564)	(3,369,446)	(25,564)	(3,395,011)
Hydro Relicensing	SG-U	(255,362,873)	(1,202,415)	(256,565,288)	(1,205,495)	(257,770,783)	(1,209,156)	(258,979,939)	(1,213,096)	(260,193,035)	(1,217,523)	(261,410,558)
General Office	SO	(22,619)	(895)	(23,515)	(895)	(24,410)	(895)	(25,305)	(895)	(26,200)	(895)	(27,095)
Pre-merger Pacific	UT	(1,697)	14,396	(1,682)	14,397	(1,667)	14,398	(1,652)	14,399	(1,637)	14,400	(1,622)
Washington	WA	(136,319)	(11,703)	(148,022)	(11,703)	(159,725)	(11,703)	(171,429)	(11,703)	(183,132)	(11,703)	(194,836)
Eastern Wyoming	WYP	(84,032)	-	(84,032)	-	(84,032)	-	(84,032)	-	(84,032)	-	(84,032)
Western Wyoming	WYU	(410,192,371)	(1,404,327)	(411,596,698)	(1,412,697)	(413,009,395)	(1,421,788)	(414,431,163)	(1,427,312)	(415,855,474)	(1,427,479)	(417,282,952)
General Office	SSGCH	(72,565)	(11,841)	(84,406)	(11,841)	(96,247)	(11,841)	(108,088)	(11,841)	(119,929)	(11,841)	(131,770)
Pre-merger Pacific	SG-P	(413,842)	(3,711)	(417,553)	(3,711)	(421,264)	(3,711)	(424,975)	(3,711)	(428,686)	(3,711)	(432,397)
Post-merger	SG-P	(486,407)	(15,552)	(501,959)	(15,552)	(517,511)	(15,552)	(533,063)	(15,552)	(548,614)	(15,552)	(564,166)
Total Hydro Plant	SG-U	(963,210)	(16,319)	(979,529)	(16,319)	(995,847)	(16,319)	(1,012,166)	(16,319)	(1,028,484)	(16,319)	(1,044,803)
Other Production Plant:	SSGCT	(2,584,958)	(24,562)	(2,609,520)	(24,562)	(2,634,083)	(24,562)	(2,658,645)	(24,562)	(2,683,207)	(24,562)	(2,707,770)
Post-merger	SSGCT	(7,037,718)	(45,503)	(7,083,221)	(45,503)	(7,128,725)	(45,503)	(7,174,228)	(45,503)	(7,219,731)	(45,503)	(7,265,235)
Total Other Plant	SSGCT	(10,443,217)	(69,065)	(10,512,283)	(69,065)	(10,581,348)	(69,065)	(10,650,413)	(69,065)	(10,719,478)	(69,065)	(10,788,543)
General Plant:	CA	(11,399)	(64)	(11,463)	(64)	(11,527)	(64)	(11,591)	(64)	(11,655)	(64)	(11,719)
California	CA	(1,484,032)	(8,755)	(1,492,787)	(8,755)	(1,501,542)	(8,755)	(1,510,297)	(8,755)	(1,519,051)	(8,755)	(1,527,806)
General Office	SO	(6,558,364)	(44,029)	(6,602,393)	(44,029)	(6,646,421)	(44,029)	(6,690,450)	(44,029)	(6,734,478)	(44,029)	(6,778,507)
Oregon	OR	(31,578)	(231)	(31,809)	(231)	(32,040)	(231)	(32,271)	(231)	(32,502)	(231)	(32,733)
Utah	UT	(29,124,475)	(231,984)	(29,356,459)	(231,984)	(29,588,442)	(231,984)	(29,820,426)	(231,984)	(30,052,410)	(231,984)	(30,284,394)
Washington	WA	(439,803,253)	(1,851,863)	(441,655,116)	(1,860,233)	(443,515,348)	(1,869,303)	(445,375,581)	(1,878,373)	(447,235,813)	(1,887,443)	(449,106,256)
Eastern Wyoming	WYP	(29,986,718)	(29,986,718)	(59,973,436)	(59,973,436)	(89,960,154)	(89,960,154)	(119,946,872)	(119,946,872)	(149,933,590)	(149,933,590)	(179,920,308)
Western Wyoming	WYU	(7,163,184,803)	(29,986,718)	(7,193,171,521)	(28,176,891)	(7,223,158,411)	(29,860,907)	(7,253,145,308)	(30,751,716)	(7,283,132,205)	(31,642,524)	(7,313,120,102)
Total Amortization Reserve		(7,163,184,803)	(29,986,718)	(7,193,171,521)	(28,176,891)	(7,223,158,411)	(29,860,907)	(7,253,145,308)	(30,751,716)	(7,283,132,205)	(31,642,524)	(7,313,120,102)

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Jun 2010 - Jun 2012 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Dec 2010	Adjusted Reserve Balance Jan 2011	Adjusted Reserve Balance Feb 2011	Adjusted Reserve Balance Mar 2011	Adjusted Reserve Balance Apr 2011	Adjustments
<b>DEPRECIATION RESERVE</b>							
<b>Steam Production Plant:</b>							
Pre-merger Pacific	SG	(683,538)	(817,514,137)	(1,125,936)	(618,691,475)	(585,690)	(618,691,475)
Pre-merger Utah	SG	(1,124,542)	(930,362,438)	(1,125,936)	(933,615,969)	(1,124,277)	(933,740,246)
Post-merger	SG	(4,437,564)	(6,138,224,129)	(4,405,279)	(6,222,333,051)	(4,404,864)	(6,227,937,915)
Geothermal - Blunell	SG	(39,918)	(2,474,079)	(39,904)	(2,553,922)	(39,878)	(2,593,801)
Pollution Control Equipment	SG	(224,952)	(390,109)	(185,255)	(758,119)	(219,384)	(1,327,357)
SSGCH	SSGCH	(183,923)	(163,023,983)	(184,788)	(163,393,233)	(183,888)	(163,760,730)
Total Steam Plant	SSGCH	(6,594,437)	(2,527,988,865)	(6,530,009)	(2,547,203,756)	(6,721,326)	(2,553,925,082)
<b>Hydro Production Plant:</b>							
Pre-merger Pacific	SG	(217,924)	(131,422,535)	(217,956)	(131,858,356)	(217,773)	(132,283,810)
Pre-merger Utah	SG	(56,958)	(29,145,290)	(56,958)	(29,202,240)	(56,904)	(29,316,002)
Post-merger	SG-P	(496,460)	(59,041,098)	(398,593)	(59,439,690)	(398,802)	(59,626,091)
Post-merger	SG-U	(287,572)	(16,229,827)	(291,195)	(16,809,981)	(292,074)	(17,395,154)
Total Hydro Plant		(1,058,914)	(235,781,753)	(984,673)	(237,709,130)	(955,553)	(238,664,066)
<b>Other Production Plant:</b>							
Pre-merger Utah	SG	(7,691)	(1,449,079)	(7,700)	(1,456,780)	(7,658)	(1,472,117)
Post-merger	SG	(583,262)	(167,820,780)	(595,300)	(169,006,963)	(586,469)	(170,175,483)
Post-merger Wind	SG-W	(6,777,984)	(187,267,084)	(6,778,341)	(194,076,405)	(6,779,205)	(194,414,022)
Post-merger	SSGCT	(193,144)	(21,147,582)	(192,859)	(21,340,480)	(193,868)	(21,533,375)
Total Other Plant		(7,365,057)	(377,714,455)	(7,575,299)	(392,860,416)	(7,567,185)	(400,427,674)
<b>Transmission Plant:</b>							
Pre-merger Pacific	SG	(705,271)	(387,481,794)	(705,428)	(388,892,280)	(704,713)	(389,596,983)
Pre-merger Utah	SG	(822,019)	(367,257,352)	(822,108)	(368,301,222)	(821,416)	(369,722,638)
Post-merger	SG	(4,024,301)	(403,066,850)	(4,266,074)	(477,332,964)	(4,329,531)	(415,942,087)
Total Transmission Plant		(5,551,590)	(1,177,805,997)	(5,793,609)	(1,185,412,656)	(5,849,660)	(1,195,261,718)
<b>Distribution Plant:</b>							
California	CA	(581,798)	(102,857,391)	(582,064)	(103,539,455)	(583,752)	(104,708,804)
Oregon	OR	(3,221,564)	(757,250,339)	(3,219,457)	(760,469,796)	(3,226,975)	(763,696,771)
Washington	WA	(829,709)	(181,120,441)	(826,913)	(183,696,724)	(830,369)	(185,629,724)
Eastern Wyoming	WYP	(845,122)	(186,154,629)	(845,408)	(187,000,037)	(848,441)	(187,848,478)
Utah	UT	(3,480,088)	(723,948,323)	(3,469,609)	(727,417,929)	(3,478,068)	(730,885,996)
Idaho	ID	(391,755)	(116,224,677)	(390,061)	(116,905,799)	(392,110)	(117,397,909)
Western Wyoming	WYU	(158,371)	(37,758,083)	(158,464)	(38,078,802)	(158,166)	(38,381,046)
Total Distribution Plant		(9,508,416)	(2,105,413,884)	(9,481,973)	(2,124,428,836)	(9,555,765)	(2,133,984,601)
<b>General Plant:</b>							
California	CA	(1,885)	(4,155,733)	2,324	(4,151,169)	2,106	(4,149,063)
Oregon	OR	48,433	(46,735,210)	75,505	(46,585,006)	75,562	(46,509,444)
Washington	WA	(41,336)	(16,277,313)	(38,570)	(16,354,375)	(38,486)	(16,392,860)
Eastern Wyoming	WYP	(8,944)	(16,963,192)	(7,776)	(16,970,367)	(6,891)	(16,983,834)
Utah	UT	(39,987)	(55,250,518)	(38,922)	(55,288,434)	(39,315)	(55,366,337)
Idaho	ID	6,279	(10,374,753)	5,170	(10,369,583)	5,284	(10,359,077)
Western Wyoming	WYU	533	(4,121,431)	(596)	(4,122,026)	(482)	(4,122,877)
Pre-merger Pacific	SG	30,377	(5,410,307)	27,947	(5,361,361)	28,009	(5,334,980)
Pre-merger Utah	SG	88,830	(10,079,424)	81,184	(9,968,008)	82,152	(9,834,071)
Post-merger	SG	(195,228)	(49,265,616)	(197,886)	(49,664,586)	(197,031)	(49,556,573)
General Office	SO	423,986	(65,854,903)	428,412	(66,426,490)	441,136	(64,586,672)
General Office	SSGCH	5,751	(2,279,047)	5,087	(2,273,900)	5,203	(2,263,397)
General Office	SSGCT	(154)	(37,410)	(164)	(37,574)	(160)	(37,897)
Customer Service	SE	(45,781)	(7,036,589)	(47,252)	(7,083,821)	(48,451)	(7,130,472)
Fuel Related		2,191	(324,197)	2,258	(319,663)	2,309	(317,371)
Total General Plant		273,982	(294,174,621)	295,911	(293,878,710)	303,481	(293,264,210)
<b>Mining Plant:</b>							
Coal Mine	SE	(501,309)	(177,613,461)	(500,429)	(178,113,890)	(500,469)	(178,614,219)
Total Mining Plant		(501,309)	(177,613,461)	(500,429)	(178,113,890)	(500,469)	(178,614,219)
<b>Subtotal</b>		(30,502,290)	(6,896,093,005)	(30,557,911)	(6,926,650,915)	(30,594,802)	(6,957,245,717)
							(29,893,754)
							(7,017,815,084)
							(30,705,000)

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Jun 2010 - Jun 2012 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Dec 2010	Adjustments	Adjusted Reserve Balance Jan 2011	Adjustments	Adjusted Reserve Balance Feb 2011	Adjustments	Adjusted Reserve Balance Mar 2011	Adjustments	Adjusted Reserve Balance Apr 2011	Adjustments
<b>AMORTIZATION RESERVE</b>											
<b>Intangible Plant:</b>											
California	CA	(441,898)	(1,710)	(442,254)	(1,710)	(442,889)	(1,710)	(442,894)	(1,710)	(442,892)	(1,710)
Customer Service	CN	(756,689)	(1,397)	(758,389)	(1,397)	(760,109)	(1,397)	(761,818)	(1,397)	(763,528)	(1,397)
Idaho	ID	(349,396)	(1,397)	(350,793)	(1,397)	(352,189)	(1,397)	(353,586)	(1,397)	(354,982)	(1,397)
Pre-merger Utah	SG	26,414	117,314	23,766	141,081	23,782	164,862	188,660	23,813	212,472	23,828
Montana	MT	(1,265,588)	(19,326)	(1,284,895)	(19,286)	(1,284,895)	(19,286)	(1,284,895)	(19,286)	(1,284,895)	(19,286)
Oregon	OR	(41,868,007)	367,048	(41,500,959)	348,835	(41,152,125)	351,126	(40,800,998)	353,423	(40,447,575)	355,724
Fuel Related	SE	(112,757)	(13,442,078)	(113,181)	(13,555,260)	(112,955)	(13,668,215)	(112,729)	(13,780,944)	(112,503)	(13,893,447)
Post-merger	SG	(25,564)	(3,420,575)	(25,564)	(3,446,140)	(25,564)	(3,471,704)	(25,564)	(3,497,269)	(25,564)	(3,522,833)
Hydro Relicensing	SG-P	(262,636,248)	(1,226,846)	(263,863,094)	(1,228,137)	(265,091,232)	(1,229,263)	(266,320,495)	(1,230,385)	(267,550,880)	(1,231,543)
General Office	SG-U	(895)	(27,900)	(28,885)	(895)	(28,885)	(895)	(28,885)	(895)	(28,885)	(895)
Pre-merger Pacific	UT	14,400	84,703	12,167	96,870	12,168	109,038	12,168	121,206	133,375	12,170
Washington	WA	(11,703)	(206,538)	(11,703)	(218,242)	(11,703)	(229,946)	(11,703)	(241,649)	(253,352)	(11,703)
Eastern Wyoming	WYP	(94,032)	(94,032)	(94,032)	(94,032)	(94,032)	(94,032)	(94,032)	(94,032)	(94,032)	(94,032)
Western Wyoming	WYU	(1,439,895)	(1,439,895)	(1,439,895)	(1,439,895)	(1,439,895)	(1,439,895)	(1,439,895)	(1,439,895)	(1,439,895)	(1,439,895)
General Office	SSGCH	(418,723,674)	(94,032)	(418,817,706)	(94,032)	(418,911,738)	(94,032)	(419,005,770)	(94,032)	(419,100,002)	(94,032)
Total Intangible Plant		(1,440,721)	(1,439,895)	(1,439,895)	(1,439,895)	(1,439,895)	(1,439,895)	(1,439,895)	(1,439,895)	(1,439,895)	(1,439,895)
<b>Hydro Production Plant:</b>											
Pre-merger Pacific	SG	(11,841)	(143,610)	(11,841)	(155,451)	(11,841)	(167,292)	(11,841)	(179,133)	(11,841)	(190,974)
Post-merger	SG-P	(3,711)	(438,108)	(3,711)	(438,819)	(3,711)	(439,530)	(3,711)	(440,241)	(3,711)	(440,952)
Total Hydro Plant	SG-U	(13,552)	(579,718)	(13,552)	(595,270)	(13,552)	(606,822)	(13,552)	(619,374)	(13,552)	(631,926)
<b>Other Production Plant:</b>											
Post-merger	SSGCT	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-
<b>General Plant:</b>											
California	CA	(16,319)	(1,061,122)	(16,319)	(1,077,440)	(16,319)	(1,093,759)	(16,319)	(1,110,078)	(16,319)	(1,126,396)
General Office	CN	(24,562)	(2,742,332)	(24,562)	(2,766,895)	(24,562)	(2,791,457)	(24,562)	(2,816,020)	(24,562)	(2,840,582)
General Office	SG	(45,503)	(7,310,738)	(45,503)	(7,356,241)	(45,503)	(7,401,745)	(45,503)	(7,447,248)	(45,503)	(7,492,751)
Oregon	OR	(92,521)	(10,698,341)	(92,521)	(11,090,861)	(92,521)	(11,483,382)	(92,521)	(11,875,903)	(92,521)	(12,268,423)
General Office	SO	(64)	(11,784)	(64)	(11,848)	(64)	(11,912)	(64)	(11,976)	(64)	(12,040)
Utah	UT	(8,755)	(1,536,561)	(8,755)	(1,545,316)	(8,755)	(1,554,071)	(8,755)	(1,562,826)	(8,755)	(1,571,581)
Washington	WA	(44,029)	(6,822,535)	(44,029)	(6,866,564)	(44,029)	(6,910,593)	(44,029)	(6,954,621)	(44,029)	(6,998,650)
Eastern Wyoming	WYP	(231)	(32,964)	(231)	(33,195)	(231)	(33,427)	(231)	(33,658)	(231)	(33,889)
Western Wyoming	WYU	(231,984)	(30,516,377)	(231,984)	(30,748,361)	(231,984)	(30,980,345)	(231,984)	(31,212,329)	(231,984)	(31,444,313)
Total General Plant		(1,688,256)	(449,819,769)	(1,687,430)	(451,507,200)	(1,686,887)	(453,214,037)	(1,686,444)	(454,919,731)	(1,686,001)	(456,624,115)
Total Amortization Reserve		(32,190,546)	(7,345,912,174)	(32,245,341)	(7,378,158,115)	(32,301,689)	(7,410,459,805)	(32,357,257)	(7,442,841,061)	(32,413,396)	(7,474,439,200)
Total		(32,190,546)	(7,345,912,174)	(32,245,341)	(7,378,158,115)	(32,301,689)	(7,410,459,805)	(32,357,257)	(7,442,841,061)	(32,413,396)	(7,474,439,200)

Rocky Mountain Power  
Utah General Rate Case - June 2012  
June 2010 - June 2012 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance May 2011	Adjustments	Adjusted Reserve Balance Jun 2011	Adjusted Reserve Balance Jun 2011	Adjusted Reserve Balance Jul 2011	Adjusted Reserve Balance Aug 2011	Adjusted Reserve Balance Sep 2011	Adjusted Reserve Balance Oct 2011
<b>DEPRECIATION RESERVE</b>									
<b>Steam Production Plant:</b>									
Pre-merger Pacific	SG	(820,442,586)	(579,732)	(821,022,318)	(577,745)	(821,600,063)	(822,175,823)	(822,749,596)	(823,321,383)
Pre-merger Utah	SG	(935,983,824)	(1,119,301)	(937,103,126)	(1,117,643)	(938,220,768)	(939,336,752)	(940,451,077)	(941,566,144)
Post-merger	SG	(635,995,514)	(4,868,621)	(640,864,135)	(4,624,724)	(645,208,859)	(649,842,810)	(654,484,568)	(659,140,431)
Geothermal - Blundell	SG	(2,673,481)	(39,802)	(2,713,282)	(39,776)	(2,753,059)	(2,792,810)	(2,832,535)	(2,872,235)
Pollution Control Equipment	SG	(1,874,878)	(651,593)	(2,526,472)	(674,042)	(3,200,513)	(3,893,496)	(4,587,486)	(5,282,127)
Post-merger	SSGCH	(163,944,229)	(183,093)	(164,127,322)	(182,504)	(164,309,826)	(181,915)	(181,326)	(184,853,804)
Total Steam Plant	SSGCH	(2,560,914,512)	(7,162,142)	(2,568,076,654)	(7,216,434)	(2,575,293,088)	(2,582,533,461)	(2,589,778,352)	(2,597,033,724)
<b>Hydro Production Plant:</b>									
Pre-merger Pacific	SG	(132,511,389)	(217,498)	(132,728,887)	(217,406)	(132,946,303)	(133,163,618)	(133,380,841)	(133,598,972)
Pre-merger Utah	SG	(29,372,813)	(56,765)	(29,429,579)	(56,719)	(29,486,298)	(29,542,971)	(29,599,598)	(29,656,179)
Post-merger	SG-P	(59,424,993)	300,464	(59,124,529)	1,199,334	(57,925,195)	(57,526,869)	(56,928,813)	(56,334,261)
Post-merger	SG-U	(17,688,360)	(293,232)	(17,981,592)	(293,259)	(18,274,851)	(18,568,068)	(18,861,243)	(19,154,375)
Total Hydro Plant		(238,997,565)	(267,032)	(239,264,597)	(631,950)	(238,632,647)	(238,801,525)	(238,770,494)	(238,742,786)
<b>Other Production Plant:</b>									
Pre-merger Utah	SG	(1,487,371)	(7,595)	(1,494,967)	(7,574)	(1,502,541)	(1,510,094)	(1,517,627)	(1,525,138)
Post-merger	SG	(170,768,493)	(600,963)	(171,369,456)	(599,363)	(171,968,819)	(172,568,587)	(173,168,351)	(173,768,115)
Post-merger Wind	SG-W	(221,193,092)	(6,779,002)	(227,972,094)	(6,778,934)	(234,751,028)	(241,528,984)	(248,308,892)	(255,087,422)
Post-merger	SSGCT	(22,116,864)	(194,703)	(22,311,566)	(194,630)	(22,506,196)	(22,700,753)	(22,895,238)	(23,089,650)
Total Other Plant		(415,563,820)	(7,582,263)	(423,146,083)	(7,580,501)	(430,726,984)	(438,304,328)	(445,877,494)	(453,446,084)
<b>Transmission Plant:</b>									
Pre-merger Pacific	SG	(391,005,349)	(703,643)	(391,708,992)	(703,286)	(392,412,279)	(393,115,208)	(393,817,781)	(394,519,897)
Pre-merger Utah	SG	(391,364,431)	(820,378)	(392,184,809)	(820,032)	(393,004,840)	(393,824,526)	(394,643,865)	(395,462,659)
Post-merger	SG	(424,712,907)	(4,499,617)	(429,212,624)	(4,525,993)	(433,738,608)	(438,261,292)	(442,783,917)	(447,306,505)
Total Transmission Plant		(1,207,081,788)	(6,023,638)	(1,213,105,425)	(6,050,301)	(1,219,155,726)	(1,225,221,026)	(1,231,300,863)	(1,237,389,161)
<b>Distribution Plant:</b>									
California	CA	(105,885,346)	(590,867)	(106,476,213)	(592,514)	(107,068,727)	(107,663,732)	(108,261,224)	(108,860,339)
Oregon	OR	(773,430,661)	(3,265,282)	(776,695,943)	(3,272,844)	(779,968,788)	(783,249,164)	(786,537,498)	(789,839,623)
Washington	WA	(185,327,694)	(862,598)	(186,190,292)	(865,110)	(187,053,392)	(187,916,298)	(188,780,991)	(189,646,389)
Eastern Wyoming	WYP	(190,413,115)	(861,877)	(191,274,992)	(865,771)	(192,140,763)	(193,010,876)	(193,885,252)	(194,763,602)
Utah	UT	(741,413,582)	(3,571,253)	(744,984,834)	(3,583,187)	(748,568,022)	(752,164,215)	(755,773,112)	(759,393,978)
Idaho	ID	(118,185,726)	(396,868)	(118,581,594)	(397,324)	(119,078,918)	(119,577,791)	(119,778,174)	(120,179,943)
Western Wyoming	WYU	(38,548,915)	(157,720)	(38,706,635)	(157,571)	(38,864,207)	(39,021,629)	(39,178,903)	(39,336,029)
Total Distribution Plant		(2,153,205,028)	(9,656,466)	(2,162,900,494)	(9,724,322)	(2,172,624,815)	(2,182,379,705)	(2,192,165,154)	(2,201,984,903)
<b>General Plant:</b>									
California	CA	(4,145,189)	1,806	(4,143,382)	1,734	(4,141,649)	(4,139,982)	(4,138,385)	(4,136,866)
Oregon	OR	(46,357,736)	76,141	(46,281,595)	76,357	(46,205,238)	(46,128,578)	(46,051,564)	(45,974,140)
Washington	WA	(16,469,926)	(39,585)	(16,508,511)	(39,628)	(16,547,139)	(16,585,781)	(16,624,405)	(16,662,960)
Eastern Wyoming	WYP	(16,986,033)	(5,602)	(17,001,635)	(5,281)	(17,006,916)	(17,011,849)	(17,016,511)	(17,021,046)
Utah	UT	(55,442,003)	(37,524)	(55,479,726)	(37,292)	(55,517,019)	(55,554,071)	(55,590,984)	(55,627,976)
Idaho	ID	(10,348,341)	5,466	(10,342,875)	5,526	(10,337,749)	(10,332,077)	(10,326,077)	(10,320,371)
Western Wyoming	WYU	(4,123,273)	(28)	(4,123,301)	86	(4,123,316)	(4,123,017)	(4,122,704)	(4,122,278)
Pre-merger Pacific	SG	(5,277,651)	28,758	(5,249,192)	28,921	(5,220,721)	(5,191,189)	(5,161,943)	(5,132,638)
Pre-merger Utah	SG	(9,668,663)	83,236	(9,585,407)	83,624	(9,501,783)	(9,417,791)	(9,333,431)	(9,248,703)
Post-merger	SG	(50,249,608)	(193,591)	(50,443,199)	(192,704)	(50,635,904)	(50,827,235)	(51,017,187)	(51,205,766)
General Office	SO	(63,669,792)	449,466	(63,220,326)	453,241	(62,767,085)	(62,310,766)	(61,851,922)	(61,390,846)
General Office	SSGCH	(2,653,031)	5,363	(2,647,668)	5,416	(2,642,292)	(2,636,783)	(2,631,261)	(2,625,666)
General Office	SSGCT	(36,213)	(155)	(36,368)	(154)	(36,522)	(36,674)	(36,824)	(36,973)
Customer Service	CN	(7,266,825)	(44,250)	(7,311,075)	(43,650)	(7,354,725)	(7,397,774)	(7,440,223)	(7,482,072)
Fuel Related	SE	(312,795)	2,343	(310,392)	2,360	(308,031)	(305,654)	(303,260)	(300,849)
Total General Plant		(292,619,518)	332,864	(292,286,653)	339,556	(291,949,098)	(291,600,892)	(291,248,683)	(290,891,098)
<b>Mining Plant:</b>									
Coal Mine	SE	(180,137,854)	(546,395)	(180,684,249)	(548,843)	(181,233,092)	(181,783,499)	(182,336,480)	(182,891,475)
Total Mining Plant		(180,137,854)	(546,395)	(180,684,249)	(548,843)	(181,233,092)	(181,783,499)	(182,336,480)	(182,891,475)
<b>Subtotal</b>		<b>(7,048,520,085)</b>	<b>(30,944,071)</b>	<b>(7,079,464,155)</b>	<b>(30,148,895)</b>	<b>(7,109,613,051)</b>	<b>(7,140,624,437)</b>	<b>(7,171,477,320)</b>	<b>(7,202,379,231)</b>

Rocky Mountain Power  
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 Jun 2010 - Jun 2012 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance May 2011	Adjustments	Adjusted Reserve Balance Jun 2011	Adjusted Reserve Balance Jul 2011	Adjusted Reserve Balance Aug 2011	Adjusted Reserve Balance Sep 2011	Adjusted Reserve Balance Oct 2011
<b>AMORTIZATION RESERVE</b>								
<b>Intangible Plant:</b>								
California	CA	(97,071,977)	(443,256)	(97,515,234)	(443,423)	(98,402,266)	(443,831)	(99,290,182)
Customer Service	CN	(765,237)	(1,710)	(766,947)	(1,710)	(770,366)	(1,710)	(773,185)
Idaho	ID	(356,379)	(1,397)	(357,775)	(1,397)	(360,568)	(1,397)	(363,362)
Pre-merger Utah	SG							
Montana	MT							
Oregon	OR	236,300	23,843	260,143	23,859	307,876	23,889	355,688
Fuel Related	SE	(1,361,794)	(19,124)	(1,380,918)	(19,083)	(1,419,043)	(19,002)	(1,438,045)
Post-merger	SG	(40,091,852)	357,413	(39,734,439)	356,645	(39,021,388)	358,604	(38,305,647)
Hydro Relicensing	SG-P	(14,005,724)	(112,051)	(14,117,775)	(111,825)	(14,229,600)	(111,373)	(14,563,718)
Hydro Relicensing	SG-U	(3,548,397)	(25,564)	(3,573,962)	(25,564)	(3,599,526)	(25,564)	(3,676,220)
General Office	SO	(268,782,422)	(1,232,662)	(270,015,084)	(1,235,042)	(272,487,760)	(1,239,281)	(274,968,245)
Pre-merger Pacific	SG							
Utah	UT	(32,465)	(895)	(33,359)	(895)	(35,146)	(894)	(36,937)
Washington	WA	145,545	12,171	157,716	12,171	182,958	12,173	206,405
Eastern Wyoming	WYP	(265,056)	(11,703)	(276,759)	(11,703)	(300,166)	(11,703)	(323,573)
Western Wyoming	WYU							
General Office	SSGCH	(94,032)	-	(94,032)	(94,032)	(94,032)	(94,032)	(94,032)
Total Intangible Plant		(425,993,491)	(1,454,935)	(427,448,426)	(1,457,966)	(430,367,993)	(1,460,089)	(433,290,633)
<b>Hydro Production Plant:</b>								
Pre-merger Pacific	SG							
Post-merger	SG-P	(202,815)	(11,841)	(214,656)	(11,841)	(238,337)	(11,841)	(262,019)
Total Hydro Plant	SG-U	(454,663)	(3,711)	(458,374)	(3,711)	(465,796)	(3,711)	(473,216)
		(657,478)	(15,552)	(673,030)	(15,552)	(704,133)	(15,552)	(735,237)
<b>Other Production Plant:</b>								
Post-merger	SSGCT							
Total Other Plant								
<b>General Plant:</b>								
California	CA	(1,142,715)	(16,319)	(1,159,034)	(16,319)	(1,191,671)	(16,319)	(1,224,308)
General Office	CN	(2,865,145)	(24,562)	(2,889,707)	(24,562)	(2,938,832)	(24,562)	(2,987,957)
General Office	SG							
Oregon	OR	(7,538,255)	(45,503)	(7,583,758)	(45,503)	(7,674,764)	(45,503)	(7,765,771)
General Office	SO	(11,460,944)	(92,521)	(11,553,465)	(92,521)	(11,738,506)	(92,521)	(11,923,547)
Utah	UT	(12,104)	(64)	(12,169)	(64)	(12,297)	(64)	(12,425)
Washington	WA	(1,580,336)	(8,755)	(1,589,091)	(8,755)	(1,606,801)	(8,755)	(1,624,110)
Eastern Wyoming	WYP	(7,042,678)	(44,029)	(7,086,707)	(44,029)	(7,174,764)	(44,029)	(7,262,821)
Western Wyoming	WYU	(34,120)	(231)	(34,351)	(231)	(34,813)	(231)	(35,275)
Total General Plant		(31,676,296)	(231,984)	(31,908,280)	(231,984)	(32,372,248)	(231,984)	(32,836,215)
Total Amortization Reserve		(458,327,265)	(1,702,470)	(460,029,736)	(1,705,502)	(463,443,476)	(1,707,625)	(466,862,085)
Total		(7,505,847,350)	(32,846,541)	(7,538,693,891)	(31,854,397)	(7,604,067,911)	(32,560,508)	(7,669,241,316)

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
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Description	Factor	Adjusted Reserve Balance Nov 2011	Adjusted Reserve Balance Dec 2011	Adjusted Reserve Balance Jan 2012	Adjusted Reserve Balance Feb 2012	Adjusted Reserve Balance Mar 2012	Adjustments
<b>DEPRECIATION RESERVE</b>							
<b>Steam Production Plant:</b>							
Pre-merger Pacific	SG	(568,801)	(823,891,194)	(581,969)	(625,040,967)	(578,048)	(626,199,024)
Pre-merger Utah	SG	(1,111,008)	(942,674,751)	(1,117,085)	(944,901,186)	(1,115,442)	(946,016,628)
Post-merger	SG	(4,701,213)	(663,841,644)	(4,773,655)	(673,329,680)	(4,711,890)	(682,754,482)
Geothermal - Blundell	SG	(39,675)	(2,951,638)	(39,728)	(2,991,456)	(39,781)	(3,031,248)
Pollution Control Equipment	SSGCH	(851,075)	(6,133,202)	(1,017,150)	(823,802)	(827,216)	(860,181)
Post-merger	SSGCH	(180,200)	(165,034,005)	(181,218)	(165,339,072)	(183,263)	(165,765,011)
Total Steam Plant		(7,452,972)	(2,604,486,696)	(7,688,915)	(2,619,636,516)	(7,487,394)	(2,634,581,521)
<b>Hydro Production Plant:</b>							
Pre-merger Pacific	SG	(217,039)	(133,815,011)	(216,948)	(134,031,959)	(217,012)	(134,486,075)
Pre-merger Utah	SG	(56,535)	(29,712,173)	(56,689)	(29,769,202)	(56,519)	(29,832,377)
Post-merger	SG-P	585,090	(55,749,171)	1,164,105	(53,788,149)	739,955	(52,309,584)
Post-merger	SG-U	(293,090)	(19,467,465)	(293,048)	(20,032,917)	(292,361)	(20,325,278)
Total Hydro Plant		18,426	(238,724,361)	597,621	(233,895,942)	174,018	(233,549,071)
<b>Other Production Plant:</b>							
Pre-merger Utah	SG	(7,400)	(1,532,629)	(7,469)	(1,547,608)	(7,489)	(1,562,585)
Post-merger	SG	(963,520)	(174,327,393)	(979,710)	(175,496,019)	(966,532)	(176,664,551)
Post-merger Wind	SG-W	(6,776,662)	(261,866,065)	(6,778,728)	(266,644,812)	(6,778,799)	(266,981,206)
Post-merger	SSGCT	(194,340)	(23,293,990)	(195,207)	(23,479,197)	(195,628)	(23,670,526)
Total Other Plant		(7,964,072)	(461,010,096)	(7,961,115)	(468,571,211)	(7,958,447)	(483,712,605)
<b>Transmission Plant:</b>							
Pre-merger Pacific	SG	(701,859)	(395,923,359)	(702,169)	(396,625,528)	(701,814)	(397,327,343)
Pre-merger Utah	SG	(818,647)	(396,281,506)	(818,827)	(397,918,634)	(818,382)	(398,737,117)
Post-merger	SG	(4,592,945)	(451,989,250)	(4,599,969)	(456,599,219)	(4,555,523)	(468,692,803)
Total Transmission Plant		(6,103,452)	(1,243,492,613)	(6,119,772)	(1,248,612,385)	(6,075,819)	(1,261,757,262)
<b>Distribution Plant:</b>							
California	CA	(600,818)	(109,461,156)	(602,607)	(110,063,764)	(602,746)	(111,267,709)
Oregon	OR	(3,320,600)	(793,160,223)	(3,323,570)	(796,493,793)	(3,323,694)	(800,133,583)
Washington	WA	(862,167)	(190,473,556)	(864,054)	(191,337,610)	(866,156)	(193,055,717)
Eastern Wyoming	WYP	(882,215)	(195,645,818)	(886,090)	(196,531,908)	(882,313)	(198,292,715)
Utah	UT	(3,632,702)	(763,026,680)	(3,644,947)	(770,276,007)	(3,616,757)	(773,892,764)
Idaho	ID	(403,099)	(120,583,005)	(404,440)	(120,987,481)	(402,026)	(121,790,152)
Western Wyoming	WYU	(156,977)	(39,493,045)	(156,828)	(39,649,833)	(157,014)	(39,984,009)
Total Distribution Plant		(9,858,577)	(2,211,943,479)	(9,892,536)	(2,221,736,015)	(9,844,707)	(2,241,396,648)
<b>General Plant:</b>							
California	CA	(1,235)	(4,138,101)	(3,977)	(4,142,078)	9,312	(4,123,515)
Oregon	OR	64,208	(45,999,932)	51,029	(45,858,903)	96,355	(45,666,059)
Washington	WA	(41,992)	(16,704,093)	(43,539)	(16,747,622)	(39,181)	(16,823,868)
Eastern Wyoming	WYP	(13,117)	(57,674,837)	(13,544)	(57,659,607)	(13,585)	(57,659,607)
Utah	UT	(46,881)	(10,316,413)	(46,881)	(10,316,413)	(46,881)	(10,316,413)
Idaho	ID	3,857	(10,316,413)	2,206	(10,316,413)	8,719	(10,296,886)
Western Wyoming	WYU	540	(4,127,739)	653	(4,127,747)	(1,466)	(4,125,747)
Pre-merger Pacific	SG	29,570	(5,102,966)	29,732	(5,073,234)	25,980	(5,023,221)
Pre-merger Utah	SG	85,096	(9,163,607)	85,464	(9,078,143)	71,410	(9,036,692)
Post-merger	SG	(188,646)	(51,394,412)	(191,635)	(51,986,047)	(198,192)	(51,983,974)
General Office	SO	462,770	(60,928,078)	463,760	(60,464,318)	415,159	(60,049,109)
General Office	SSGCH	5,628	(2,220,057)	5,682	(2,214,375)	4,410	(2,205,605)
General Office	SSGCT	(147)	(39,120)	(145)	(39,265)	(165)	(39,432)
Customer Service	CN	(41,248)	(7,523,320)	(40,648)	(7,563,968)	(40,648)	(7,604,082)
Fuel Related	SE	2,428	(298,421)	2,445	(295,975)	1,766	(292,488)
Total General Plant		321,230	(290,569,867)	281,361	(290,298,507)	329,084	(289,633,739)
<b>Mining Plant:</b>							
Coal Mine	SE	(554,910)	(183,446,385)	(554,492)	(184,000,877)	(529,425)	(185,080,366)
Total Mining Plant		(554,910)	(183,446,385)	(554,492)	(184,000,877)	(529,425)	(185,080,366)
<b>Subtotal</b>		(31,194,266)	(7,233,573,497)	(30,937,848)	(7,264,511,345)	(30,972,898)	(7,326,376,671)
							(31,038,289)
							(7,357,414,960)
							(24,073,992)

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Jun 2010 - Jun 2012 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Nov 2011	Adjustments	Adjusted Reserve Balance Dec 2011	Adjustments	Adjusted Reserve Balance Jan 2012	Adjustments	Adjusted Reserve Balance Feb 2012	Adjustments	Adjusted Reserve Balance Mar 2012	Adjustments
<b>AMORTIZATION RESERVE</b>											
<b>Intangible Plant:</b>											
California	CA										
Customer Service	CN	(444,372)	(1,710)	(100,179,479)	(445,362)	(100,624,840)	(445,716)	(101,070,557)	(446,052)	(101,516,609)	(446,374)
Idaho	ID	(1,710)	(777,204)	(777,204)	(1,710)	(778,914)	(1,710)	(780,624)	(1,710)	(782,333)	(1,710)
Pre-merger Utah	SG	(1,397)	(364,758)	(366,155)	(1,397)	(367,551)	(1,397)	(368,948)	(1,397)	(370,344)	(1,397)
Montana	MT										
Oregon	OR	23,920	379,589	403,525	19,140	422,664	19,152	441,816	19,164	460,981	19,177
Fuel Related	SE	(18,921)	(1,475,928)	(1,494,809)	(18,949)	(1,513,758)	(18,969)	(1,532,667)	(18,989)	(1,551,536)	(18,830)
Post-merger	SG	355,646	(37,950,001)	(37,595,114)	422,180	(37,172,934)	424,585	(36,748,348)	426,990	(36,321,358)	429,389
Hydro Relicensing	SG-P	(110,920)	(14,674,638)	(14,785,333)	(111,763)	(14,897,066)	(111,540)	(15,008,636)	(111,317)	(15,119,953)	(111,094)
Hydro Relicensing	SG-U	(25,564)	(3,701,784)	(3,727,349)	(25,564)	(3,752,913)	(25,564)	(3,778,478)	(25,564)	(3,804,042)	(25,564)
General Office	SO	(1,243,385)	(276,211,640)	(277,459,522)	(1,248,130)	(278,707,651)	(1,250,600)	(279,958,251)	(1,252,749)	(281,211,000)	(1,254,554)
Pre-merger Pacific	SG	(894)	(37,832)	(38,726)	(894)	(39,620)	(894)	(40,514)	(894)	(41,409)	(894)
Utah	UT	12,174	218,570	230,754	8,399	239,153	8,398	247,553	8,400	255,953	8,400
Washington	WA	(11,703)	(355,276)	(356,979)	(11,703)	(358,683)	(11,703)	(370,386)	(11,703)	(382,089)	(11,703)
Eastern Wyoming	WYP										
Western Wyoming	WYU										
General Office	SSGCH		(84,032)	(84,032)		(84,032)		(84,032)		(84,032)	
Total Intangible Plant		(1,467,136)	(434,757,769)	(436,230,422)	(1,472,852)	(437,946,174)	(1,415,897)	(439,062,071)	(1,415,701)	(440,477,172)	(1,415,152)
<b>Hydro Production Plant:</b>											
Pre-merger Pacific	SG										
Post-merger	SG-P	(11,841)	(273,860)	(285,701)	(11,841)	(297,541)	(11,841)	(308,382)	(11,841)	(321,223)	(11,841)
Total Hydro Plant	SG-U	(3,711)	(476,929)	(480,640)	(3,711)	(484,351)	(3,711)	(488,062)	(3,711)	(491,773)	(3,711)
		(15,552)	(750,789)	(766,341)	(15,552)	(781,893)	(15,552)	(797,445)	(15,552)	(812,997)	(15,552)
<b>Other Production Plant:</b>											
Post-merger	SSGCT										
Total Other Plant											
<b>General Plant:</b>											
California	CA	(16,319)	(1,240,627)	(1,256,946)	(16,319)	(1,273,264)	(16,319)	(1,289,583)	(16,319)	(1,305,902)	(16,319)
General Office	CN	(24,562)	(3,012,519)	(3,037,082)	(24,562)	(3,061,644)	(24,562)	(3,086,207)	(24,562)	(3,110,769)	(24,562)
General Office	SG										
Oregon	OR	(45,503)	(7,811,274)	(7,856,778)	(45,503)	(7,902,281)	(45,503)	(7,947,784)	(45,503)	(7,993,288)	(45,503)
General Office	SO	(92,521)	(12,016,068)	(12,106,588)	(92,521)	(12,201,109)	(92,521)	(12,293,630)	(92,521)	(12,386,150)	(92,521)
Utah	UT	(64)	(12,489)	(12,554)	(64)	(12,618)	(64)	(12,692)	(64)	(12,746)	(64)
Washington	WA	(8,755)	(1,632,865)	(1,641,620)	(8,755)	(1,650,375)	(8,755)	(1,659,130)	(8,755)	(1,667,885)	(8,755)
Eastern Wyoming	WYP	(44,029)	(7,306,850)	(7,350,876)	(44,029)	(7,394,937)	(44,029)	(7,438,936)	(44,029)	(7,482,964)	(44,029)
Western Wyoming	WYU	(231)	(35,506)	(35,737)	(231)	(36,968)	(231)	(38,199)	(231)	(39,430)	(231)
Total General Plant		(231,984)	(33,068,189)	(33,300,183)	(231,984)	(33,532,187)	(231,984)	(33,764,151)	(231,984)	(33,996,134)	(231,984)
Total Amortization Reserve		(1,714,872)	(468,576,757)	(470,296,945)	(1,663,288)	(471,960,234)	(1,663,432)	(473,623,666)	(1,663,237)	(475,286,903)	(1,662,688)
Total		(32,908,939)	(7,702,150,254)	(7,734,808,291)	(32,658,036)	(7,767,364,007)	(32,658,331)	(7,800,000,337)	(32,701,526)	(7,832,701,863)	(25,736,680)

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Jun 2010 - Jun 2012 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance		Adjusted Reserve Balance		Adjusted Reserve Balance Jun 2012	13 Month Average Test Period Balance
		Apr 2012	Adjustments	May 2012	Adjustments		
<b>DEPRECIATION RESERVE</b>							
<b>Steam Production Plant:</b>							
Pre-merger Pacific	SG	(826,775,113)	(57,412,88)	(827,349,241)	(57,216,68)	(827,921,409)	(824,471,238)
Pre-merger Utah	SG	(948,242,582)	(1,110,512)	(949,353,095)	(1,108,869)	(950,461,964)	(943,787,708)
Post-merger	SG	(687,520,825)	(4,838,083)	(692,358,919)	(4,872,182)	(697,231,101)	(688,688,796)
Geothermal - Blundell	SG	(3,110,757)	(38,716)	(3,150,473)	(38,826)	(3,190,299)	(2,951,748)
Pollution Control Equipment	SG	(10,650,502)	(1,218,872)	(11,869,374)	(1,352,117)	(13,219,491)	(7,303,699)
SSGCH	SSGCH	(165,947,101)	(181,503)	(166,128,603)	(180,916)	(166,309,519)	(165,218,202)
SSGCH	SSGCH	(2,642,246,880)	(7,960,824)	(2,650,207,704)	(8,126,077)	(2,658,333,781)	(2,612,421,393)
<b>Hydro Production Plant:</b>							
Pre-merger Pacific	SG	(134,898,825)	(216,738)	(135,116,564)	(216,647)	(135,333,211)	(134,031,718)
Pre-merger Utah	SG	(29,985,389)	(56,427)	(30,051,796)	(56,381)	(30,108,177)	(29,769,151)
Post-merger	SG-P	(51,573,873)	733,574	(50,840,300)	(69,259)	(50,909,559)	(54,664,889)
Post-merger	SG-U	(20,911,844)	(298,181)	(21,208,025)	(298,208)	(21,504,234)	(19,249,615)
Total Hydro Plant		(237,380,912)	164,227	(237,216,684)	(638,686)	(237,855,169)	(238,206,374)
<b>Other Production Plant:</b>							
Pre-merger Utah	SG	(357,148)	2,872	(354,277)	2,892	(351,384)	(1,257,782)
Post-merger	SG	(172,850,787)	(668,988)	(173,418,775)	(671,590)	(173,991,325)	(173,867,946)
Post-merger Wind	SG-W	(295,759,963)	(6,778,735)	(302,538,698)	(6,778,711)	(309,317,407)	(288,644,874)
Post-merger	SSGCT	(24,286,487)	(198,692)	(24,485,179)	(198,618)	(24,683,797)	(23,482,707)
Total Other Plant		(493,234,385)	(7,543,541)	(500,777,926)	(7,545,987)	(508,323,913)	(467,273,312)
<b>Transmission Plant:</b>							
Pre-merger Pacific	SG	(398,729,905)	(700,749)	(399,430,654)	(700,394)	(400,131,048)	(395,922,520)
Pre-merger Utah	SG	(400,373,048)	(817,449)	(401,190,496)	(817,104)	(402,007,600)	(397,098,787)
Post-merger	SG	(474,826,445)	(4,657,169)	(479,483,613)	(4,811,659)	(484,295,312)	(456,595,919)
Total Transmission Plant		(1,273,929,398)	(6,175,366)	(1,280,104,764)	(6,329,157)	(1,286,433,961)	(1,249,617,236)
<b>Distribution Plant:</b>							
California	CA	(112,478,448)	(607,861)	(113,086,310)	(609,541)	(113,695,851)	(110,070,818)
Oregon	OR	(809,807,196)	(3,358,343)	(813,165,540)	(3,386,212)	(816,551,752)	(796,529,153)
Washington	WA	(194,784,243)	(871,600)	(195,655,843)	(877,654)	(196,533,498)	(191,340,380)
Eastern Wyoming	WYP	(189,965,569)	(896,407)	(190,861,977)	(902,321)	(191,764,298)	(196,517,485)
Utah	UT	(780,912,694)	(3,707,958)	(784,620,652)	(3,768,247)	(788,388,899)	(766,630,681)
Idaho	ID	(122,598,952)	(407,000)	(123,005,951)	(408,827)	(123,414,779)	(120,989,123)
Western Wyoming	WYU	(40,277,594)	(156,572)	(40,434,166)	(156,424)	(40,590,590)	(39,649,575)
Total Distribution Plant		(2,260,824,698)	(10,005,141)	(2,270,830,439)	(10,109,227)	(2,280,939,666)	(2,221,721,215)
<b>General Plant:</b>							
California	CA	(4,105,198)	9,065	(4,096,133)	9,004	(4,087,129)	(4,126,116)
Oregon	OR	(45,474,870)	94,908	(45,379,962)	94,387	(45,285,574)	(45,811,462)
Washington	WA	(16,900,791)	(38,745)	(16,939,537)	(38,955)	(16,978,492)	(16,243,933)
Eastern Wyoming	WYP	(18,706,221)	(202)	(18,706,423)	26	(18,706,397)	(16,076,588)
Utah	UT	(55,156,729)	(18,778)	(55,175,507)	(18,538)	(55,194,046)	(55,540,100)
Idaho	ID	(10,275,068)	9,084	(10,266,974)	9,231	(10,260,742)	(10,306,873)
Western Wyoming	WYU	(4,127,065)	(1,230)	(4,128,316)	(1,122)	(4,129,438)	(4,124,229)
Pre-merger Pacific	SG	(4,972,619)	25,522	(4,947,097)	25,070	(4,921,427)	(5,080,153)
Pre-merger Utah	SG	(8,764,030)	72,469	(8,691,561)	72,796	(8,618,765)	(9,093,065)
Post-merger	SG	(52,117,500)	(193,538)	(52,311,038)	(193,094)	(52,504,132)	(51,537,879)
General Office	SO	(58,787,343)	420,939	(58,376,404)	423,868	(57,952,536)	(60,535,244)
General Office	SSGCH	(2,196,635)	4,560	(2,192,076)	4,610	(2,187,466)	(2,216,233)
General Office	SSGCT	(39,820)	(160)	(40,080)	(158)	(40,238)	(38,290)
Customer Service	CN	(7,737,025)	(41,830)	(7,778,855)	(41,257)	(7,820,112)	(7,686,423)
Fuel Related	SE	(288,940)	1,797	(287,144)	1,812	(285,332)	(297,034)
Total General Plant		(287,753,974)	343,670	(287,410,104)	346,278	(287,061,826)	(289,896,632)
<b>Mining Plant:</b>							
Coal Mine	SE	(186,118,705)	(531,372)	(186,650,077)	(532,059)	(187,182,136)	(183,962,110)
Total Mining Plant		(186,118,705)	(531,372)	(186,650,077)	(532,059)	(187,182,136)	(183,962,110)
<b>Total</b>		(7,381,488,952)	(31,708,746)	(7,413,197,698)	(32,832,166)	(7,446,130,464)	(7,263,204,273)



Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Jun 2010 - Jun 2012 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Apr 2012	Adjustments	Adjusted Reserve Balance May 2012	Adjustments	Adjusted Reserve Balance Jun 2012	13 Month Average Test Period Balance
<b>AMORTIZATION RESERVE</b>							
<b>Intangible Plant:</b>							
California	CA	(101,962,983)	(446,680)	(102,409,663)	(446,988)	(102,856,651)	-
Customer Service	CN	(784,043)	(1,710)	(785,752)	(1,710)	(787,462)	(100,182,136)
Idaho	ID	(371,741)	(1,397)	(373,137)	(1,397)	(374,534)	(777,204)
Pre-merger Utah	SG	-	-	-	-	-	(366,155)
Montana	MT	-	-	-	-	-	-
Oregon	OR	480,158	19,189	499,347	19,201	518,548	396,863
Fuel Related	SE	(1,570,365)	(18,790)	(1,589,155)	(18,750)	(1,607,906)	(1,494,703)
Post-merger	SG	(35,891,969)	431,783	(35,460,187)	430,863	(35,029,324)	(37,482,407)
Hydro Relicensing	SG-P	(15,231,046)	(110,970)	(15,341,917)	(110,647)	(15,452,563)	(14,785,850)
Hydro Relicensing	SG-U	(3,829,607)	(25,564)	(3,855,171)	(25,564)	(3,880,735)	(3,727,349)
General Office	SO	(282,465,554)	(1,270,730)	(283,736,284)	(1,286,674)	(285,022,958)	(277,478,547)
Pre-merger Pacific	SG	-	-	-	-	-	-
Utah	UT	(42,303)	(894)	(43,197)	(894)	(44,091)	(38,726)
Washington	WA	264,353	8,401	272,754	8,401	281,155	224,658
Western Wyoming	WY-P	(383,793)	(11,703)	(405,496)	(11,703)	(417,199)	(346,939)
Western Wyoming	WY-U	-	-	-	-	-	-
General Office	SSGCH	(64,032)	(64,032)	-	-	-	(64,032)
Total Intangible Plant		(441,862,923)	(1,428,965)	(443,321,890)	(1,445,862)	(444,767,752)	(436,153,577)
<b>Hydro Production Plant:</b>							
Pre-merger Pacific	SG	-	-	-	-	-	-
Post-merger	SG-P	(333,064)	(11,841)	(344,905)	(11,841)	(356,746)	(285,701)
Total Hydro Plant	SG-U	(495,484)	(3,711)	(499,195)	(3,711)	(502,907)	(480,640)
		(928,548)	(15,552)	(944,100)	(15,552)	(959,652)	(786,341)
<b>Other Production Plant:</b>							
Post-merger	SSGCT	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-
<b>General Plant:</b>							
California	CA	(1,322,220)	(16,319)	(1,338,539)	(16,319)	(1,354,858)	(1,256,946)
General Office	CN	(3,135,332)	(24,562)	(3,159,894)	(24,562)	(3,184,457)	(3,037,082)
General Office	SG	-	-	-	-	-	-
Oregon	OR	(8,038,781)	(45,503)	(8,084,284)	(45,503)	(8,129,788)	(7,856,778)
General Office	SO	(12,478,671)	(92,521)	(12,571,192)	(92,521)	(12,663,712)	(12,108,588)
Utah	UT	(12,810)	(64)	(12,875)	(64)	(12,939)	(12,554)
Washington	WA	(1,676,640)	(8,755)	(1,685,395)	(8,755)	(1,694,150)	(1,641,620)
Eastern Wyoming	WY-P	(7,526,983)	(44,029)	(7,571,021)	(44,029)	(7,615,050)	(7,350,878)
Western Wyoming	WY-U	(36,681)	(231)	(36,912)	(231)	(37,143)	(35,737)
Total General Plant		(34,228,118)	(231,984)	(34,460,102)	(231,984)	(34,692,086)	(33,300,183)
Total Amortization Reserve		(476,949,591)	(1,676,501)	(478,626,092)	(1,693,397)	(480,319,490)	(470,220,101)
Total		(7,858,438,544)	(33,385,247)	(7,891,823,791)	(34,626,163)	(7,926,449,954)	(7,733,424,374)

Ref. 6.2.3

**Rocky Mountain Power**  
**Utah General Rate Case - June 2012**  
**Hydro Decommissioning**  
**Corrections to Booked Data**  
**12 Months Ended June 2010**

Accumulated Depreciation		Jun 2010 Avg Booked Balance	Page Ref.	Jun 2010 Avg Balance Actuals	Adjustment to Jun 2010 Balance
108	SG-P	(16,040,441)	B17 pg 10	(16,076,686)	<b>(36,245)</b>
108	SG-U	3,066,196	B17 pg 10	3,102,442	<b>36,245</b>

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Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Hydro Decommissioning  
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
June-09	100,860	(185,352)	(15,307,342)
July-09	45,031	(185,352)	(15,447,663)
August-09	142,008	(185,352)	(15,491,008)
September-09	136,997	(185,352)	(15,539,363)
October-09	105,517	(185,352)	(15,619,199)
November-09	34,374	(185,352)	(15,770,177)
December-09	39,099	(185,352)	(15,916,430)
January-10	26,880	(185,352)	(16,074,903)
February-10	51,360	(185,352)	(16,208,905)
March-10	(4,904)	(185,352)	(16,399,161)
April-10	599	(185,352)	(16,593,915)
May-10	67,751	(185,352)	(16,701,516)
June-10	40,837	(185,352)	(16,846,031)

East Side	Spend	Accruals	Balance
June-09	-	(112,546)	3,777,717
July-09	-	(112,546)	3,665,171
August-09	-	(112,546)	3,552,625
September-09	-	(112,546)	3,440,079
October-09	-	(112,546)	3,327,534
November-09	-	(112,546)	3,214,988
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

Total Resources	Spend	Accruals	Balance
June-09	100,860	(297,898)	(11,529,625)
July-09	45,031	(297,898)	(11,782,492)
August-09	142,008	(297,898)	(11,938,382)
September-09	136,997	(297,898)	(12,098,284)
October-09	105,517	(297,898)	(12,291,665)
November-09	34,374	(297,898)	(12,555,189)
December-09	39,099	(297,898)	(12,813,989)
January-10	26,880	(297,898)	(13,085,007)
February-10	51,360	(297,898)	(13,331,553)
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)

West Side	Spend	Accruals	Balance
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	73,750	(185,352)	(17,507,537)
December-10	93,750	(185,352)	(17,599,139)
January-11	200,000	(185,352)	(17,584,491)
February-11	200,000	(185,352)	(17,569,844)
March-11	210,000	(185,352)	(17,545,196)
April-11	1,200,000	(185,352)	(16,530,549)
May-11	800,000	(185,352)	(15,915,901)
June-11	900,000	(185,352)	(15,201,253)

East Side	Spend	Accruals	Balance
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
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

Total Resources	Spend	Accruals	Balance
July-10	48,640	(297,898)	(14,668,122)
August-10	59,434	(297,898)	(14,906,587)
September-10	63,474	(397,233)	(15,240,346)
October-10	114,294	(292,898)	(15,418,951)
November-10	73,750	(297,898)	(15,643,099)
December-10	93,750	(297,898)	(15,847,247)
January-11	200,000	(297,898)	(15,945,145)
February-11	200,000	(297,898)	(16,043,044)
March-11	210,000	(297,898)	(16,130,942)
April-11	1,200,000	(297,898)	(14,726,840)
May-11	800,000	(297,898)	(14,726,738)
June-11	900,000	(297,898)	(14,124,636)

West Side	Spend	Accruals	Balance
July-11	1,800,000	(185,352)	(13,586,606)
August-11	1,000,000	(185,352)	(12,771,958)
September-11	1,200,000	(185,352)	(11,757,311)
October-11	1,200,000	(185,352)	(10,742,663)
November-11	1,200,000	(185,352)	(9,728,015)
December-11	1,800,000	(185,352)	(8,113,368)
January-12	1,500,000	(185,352)	(6,798,720)
February-12	1,500,000	(185,352)	(5,484,072)
March-12	1,500,000	(185,352)	(4,169,425)
April-12	1,500,000	(185,352)	(2,854,777)
May-12	1,500,000	(185,352)	(1,540,130)
June-12	700,000	(185,352)	(1,025,482)

East Side	Spend	Accruals	Balance
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
January-12	-	(112,546)	288,796
February-12	-	(112,546)	176,250
March-12	-	(112,546)	63,704
April-12	-	(112,546)	(48,841)
May-12	-	(112,546)	(161,387)
June-12	-	(112,546)	(273,933)

Total Resources	Spend	Accruals	Balance
July-11	1,800,000	(297,898)	(12,622,535)
August-11	1,000,000	(297,898)	(11,920,433)
September-11	1,200,000	(297,898)	(11,018,331)
October-11	1,200,000	(297,898)	(10,116,229)
November-11	1,200,000	(297,898)	(9,214,128)
December-11	1,800,000	(297,898)	(7,712,026)
January-12	1,500,000	(297,898)	(6,509,924)
February-12	1,500,000	(297,898)	(5,307,822)
March-12	1,500,000	(297,898)	(4,105,720)
April-12	1,500,000	(297,898)	(2,903,619)
May-12	1,500,000	(297,898)	(1,701,517)
June-12	700,000	(297,898)	(1,299,415)



**Rocky Mountain Power**  
**Utah General Rate Case – June 30, 2012**  
**Tax Adjustment Index**

The following adjustments were used to arrive at the normalized levels of tax expenses. The Company's June 2010 accrued tax data provided the basis for updating known and measurable adjustments for June 2012 test period.

- 7.1 Interest True-Up
- 7.2 Renewable Energy Tax Credit
- 7.3 AFUDC Equity
- 7.4 ADIT Corrections
- 7.5 Property Tax Expense
- 7.6 Non-Deductible Post-Retirement Benefits
- 7.7 Pro Forma Deferred Income Tax Expense
- 7.8 Pro Forma Deferred Income Tax Balance
- 7.9 Pro Forma Schedule M's

The tax impacts of the following adjustments are included within the adjustment itself:

- Pro Forma Revenue, page 3.1
- SO2 Emission Allowances, page 3.3
- Non-Recurring Entries, page 4.3
- DSM Expense and Revenue Removal, page 4.5
- MEHC Transition Savings, page 4.7
- Pension Curtailment and Date Change, page 4.14
- Electric Lake Settlement, page 5.3
- Powerdale Hydro Removal, page 8.10
- Regulatory Assets, page 8.11

**Rocky Mountain Power**  
**Normalized Results of Operations**  
**Tab 7 Adjustment Summary**  
**Twelve Months Ending June 30, 2012**

		7.2	7.3	7.4	7.5	7.6	7.7
		Renewable Energy Tax Credits	AFUDC Equity	ADIT Corrections	Property Tax Expense	Non-Deductible Post-Retirement Benefits	Pro Forma Deferred Income Tax Expense
	Total Adjustments						
1	Operating Revenues:						
2	General Business Revenues	-	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-
4	Special Sales	-	-	-	-	-	-
5	Other Operating Revenues	-	-	-	-	-	-
6	Total Operating Revenues	-	-	-	-	-	-
7							
8	Operating Expenses:						
9	Steam Production	-	-	-	-	-	-
10	Nuclear Production	-	-	-	-	-	-
11	Hydro Production	-	-	-	-	-	-
12	Other Power Supply	(2,696,482)	(2,696,482)	-	-	-	-
13	Transmission	-	-	-	-	-	-
14	Distribution	-	-	-	-	-	-
15	Customer Accounting	-	-	-	-	-	-
16	Customer Service & Info	-	-	-	-	-	-
17	Sales	-	-	-	-	-	-
18	Administrative & General	1,571,000	-	-	-	1,571,000	-
19							
20	Total O&M Expenses	(1,125,482)	(2,696,482)	-	-	1,571,000	-
21							
22	Depreciation	-	-	-	-	-	-
23	Amortization	-	-	-	-	-	-
24	Taxes Other Than Income	10,302,465	-	-	10,302,465	-	-
25	Income Taxes - Federal	(4,972,441)	(29,056,839)	(5,520,330)	(3,203)	(532,691)	-
26	Income Taxes - State	4,041,282	(334,986)	(1,091,939)	888	(49,448)	-
27	Income Taxes - Def Net	(22,577,006)	-	-	-	-	(22,577,006)
28	Investment Tax Credit Adj.	-	-	-	-	-	-
29	Misc Revenue & Expense	-	-	-	-	-	-
30							
31	Total Operating Expenses:	(14,331,182)	(32,088,307)	(6,612,269)	(2,315)	988,861	(22,577,006)
32							
33	Operating Rev For Return:	14,331,182	32,088,307	6,612,269	2,315	(988,861)	22,577,006
34							
35	Rate Base:						
36	Electric Plant In Service	-	-	-	-	-	-
37	Plant Held for Future Use	-	-	-	-	-	-
38	Misc Deferred Debits	-	-	-	-	-	-
39	Elec Plant Acq Adj	-	-	-	-	-	-
40	Nuclear Fuel	-	-	-	-	-	-
41	Prepayments	-	-	-	-	-	-
42	Fuel Stock	-	-	-	-	-	-
43	Material & Supplies	-	-	-	-	-	-
44	Working Capital	168,001	(451,263)	(101,520)	(36)	95,928	15,182
45	Weatherization Loans	-	-	-	-	-	-
46	Misc Rate Base	-	-	-	-	-	-
47							
48	Total Electric Plant:	168,001	(451,263)	(101,520)	(36)	95,928	15,182
49							
50	Rate Base Deductions:						
51	Accum Prov For Deprec	-	-	-	-	-	-
52	Accum Prov For Amort	-	-	-	-	-	-
53	Accum Def Income Tax	(604,574,042)	-	-	297,584	-	-
54	Unamortized ITC	27,012	-	-	-	-	-
55	Customer Adv For Const	-	-	-	-	-	-
56	Customer Service Deposits	-	-	-	-	-	-
57	Misc Rate Base Deductions	-	-	-	-	-	-
58							
59	Total Rate Base Deductions	(604,547,030)	-	-	297,584	-	-
60							
61	Total Rate Base:	(604,379,029)	(451,263)	(101,520)	297,548	95,928	15,182
62							
63	Return on Rate Base	1.265%	0.698%	0.144%	0.000%	-0.136%	-0.021%
64							
65	Return on Equity	2.437%	1.342%	0.277%	-0.001%	-0.261%	-0.041%
66							
67	TAX CALCULATION:						
68	Operating Revenue	(9,176,983)	2,696,482	-	(10,302,465)	(1,571,000)	-
69	Other Deductions	-	-	16,867,130	-	-	-
70	Interest (AFUDC)	-	-	(2,819)	8,293	422	-
71	Interest	(16,784,694)	(12,532)	(2,819)	8,293	422	-
72	Schedule "M" Additions	(29,599,567)	-	-	-	-	-
73	Schedule "M" Deductions	(114,756,835)	-	-	-	-	-
74	Income Before Tax	75,897,847	2,709,014	(16,864,311)	(8,263)	(10,305,129)	(1,571,422)
75							
76	State Income Taxes	4,041,282	(334,986)	(1,091,939)	888	(688,707)	(49,448)
77	Taxable Income	71,856,566	3,044,000	(15,772,371)	(9,152)	(9,616,422)	(1,521,974)
78							
79	Federal Income Taxes + Other	(4,972,441)	(29,056,839)	(5,520,330)	(3,203)	(532,691)	-
	APPROXIMATE PRICE CHANGE	(103,712,312)	(51,937,836)	(10,703,695)	35,910	10,114,046	1,600,732
							(36,500,620)

NOTE: Interest synchronization impacts are included on each individual adjustment.

**Rocky Mountain Power**  
**Normalized Results of Operations**  
**Tab 7 Adjustment Summary**  
**Twelve Months Ending June 30, 2012**

	7.8	7.9
	Pro Forma Deferred Income Tax Balance	Pro Forma Schedule M's
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		
20 Total O&M Expenses	-	-
21		
22 Depreciation	-	-
23 Amortization	-	-
24 Taxes Other Than Income	-	-
25 Income Taxes - Federal	5,483,760	28,022,610
26 Income Taxes - State	1,126,920	5,078,553
27 Income Taxes - Def Net	-	-
28 Investment Tax Credit Adj.	-	-
29 Misc Revenue & Expense	-	-
30		
31 Total Operating Expenses:	6,610,680	33,101,163
32		
33 Operating Rev For Return:	<u>(6,610,680)</u>	<u>(33,101,163)</u>
34		
35 Rate Base:		
36 Electric Plant In Service	-	-
37 Plant Held for Future Use	-	-
38 Misc Deferred Debits	-	-
39 Elec Plant Acq Adj	-	-
40 Nuclear Fuel	-	-
41 Prepayments	-	-
42 Fuel Stock	-	-
43 Material & Supplies	-	-
44 Working Capital	101,496	508,214
45 Weatherization Loans	-	-
46 Misc Rate Base	-	-
47		
48 Total Electric Plant:	101,496	508,214
49		
50 Rate Base Deductions:		
51 Accum Prov For Deprec	-	-
52 Accum Prov For Amort	-	-
53 Accum Def Income Tax	(604,871,826)	-
54 Unamortized ITC	27,012	-
55 Customer Adv For Const	-	-
56 Customer Service Deposits	-	-
57 Misc Rate Base Deductions	-	-
58		
59 Total Rate Base Deductions	(604,844,614)	-
60		
61 Total Rate Base:	<u>(604,743,118)</u>	<u>508,214</u>
62		
63 Return on Rate Base	0.920%	-0.827%
64		
65 Return on Equity	1.772%	-1.593%
66		
67 TAX CALCULATION:		
68 Operating Revenue	-	-
69 Other Deductions	-	-
70 Interest (AFUDC)	-	-
71 Interest	(16,794,805)	14,114
72 Schedule "M" Additions	-	(29,599,567)
73 Schedule "M" Deductions	-	(114,756,835)
74 Income Before Tax	16,794,805	86,143,153
75		
76 State Income Taxes	1,126,920	5,078,553
77 Taxable Income	<u>15,667,884</u>	<u>80,064,600</u>
78		
79 Federal Income Taxes + Other	<u>5,483,760</u>	<u>28,022,610</u>
APPROXIMATE PRICE CHANGE	(69,903,776)	53,582,927

NOTE: Interest synchronization impacts are included on each individual adjustment.

	<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>							
Interest	427	3	16,469,049	UT	100.000%	16,469,049	Below

			<b>Total Company</b>				
Interest June 2010			307,465,735			136,131,848	2.18
Interest June 2012			345,804,722			152,600,897	Below
Adjustment:			<u>38,338,987</u>			<u>16,469,049</u>	

Rate Base			12,465,462,393			5,494,814,774	2.2
Other & Non-Utility			(13,812,813)			-	
Adjusted Rate Base			<u>12,451,649,580</u>			<u>5,494,814,774</u>	2.2
Weighted Cost of Debt			<u>2.777%</u>			<u>2.777%</u>	2.1
			345,804,722			152,600,897	2.18

**Description of Adjustment:**

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



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
FED Renewable Energy Tax Credit	40910	3	(69,591,908)	SG	43.284%	(30,122,239)	7.2.1
UT Renewable Energy Systems Tax Credit	40911	3	(309,523)	SG	43.284%	(133,974)	7.2.1
OR Business Energy Tax Credit	40911	3	(487,060)	SG	43.284%	(210,820)	7.2.1
			<u>(70,388,491)</u>			<u>(30,467,033)</u>	

**Description of Adjustment:**

This adjustment normalizes federal / state renewable energy income tax credits and state tax credits the Company is entitled to take as a result of placing qualified generating plants into service. The federal 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 BETC is based on investment of plant, and the credit is taken over a 5 year period on qualifying property.

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Renewable Energy Tax Credit Calculation

Description	FED Amount	UI											
		Type											
JC Boyle	8,979,178	1											
Factor (inflated tax per unit)	0.011												
	96,771												
<b>Wind/Geothermal</b>													
Blundell Bottoming Cycle KWh	88,435,037	1											
Wind Total	3,070,343,902												
Total KWh Production	3,158,178,939												
Factor (inflated tax per unit)	0.022												
	69,493,137												
<b>FED Renewable Energy Tax Credit</b>	<b>69,591,908</b>	<b>Ref #7.2</b>											
		Total 1.-1.-2.-3											
		309,523											
		88,435,037											
		0.0035											

OR/BETC													* 10yr assumption +10K		
OR	2006	2007	2008	2009	2010	2010	2010	2010	2010	2011	2012	2012	12 Month Ending		
Learning Jurniber	Transit Passes	Transit Passes	Transit Passes	Transit Passes	Transit Passes	Lemojo Hydro	LCT Lighting	LCT Lighting	Transit Passes	Transit Passes	Transit Passes	Transit Passes	Amortization	6/30/2012	
Investment	10,000,000	275,107	338,071	349,969	3,546,000	366,690	39,048	39,048	395,000	380,000	380,000	380,000			
35% Credit	3,500,000	96,287	118,325	122,489	1,773,000	135,342	13,667	13,667	138,250	133,000	133,000				
Amortization															
12/31/2006	1,000,000														
12/31/2007	1,000,000	2,437	26,637	26,637											
6/30/2008	250,000	2,437	26,637	26,637											
12/31/2008	250,000	609	6,659	6,659											
6/30/2009	250,000	609	6,659	6,659											
12/31/2009	250,000	609	6,659	6,659											
6/30/2010	250,000	609	6,659	6,659	177,300	19,335	1,952	1,952	39,500	39,500	39,500	262,166			
12/31/2010	250,000	609	6,659	6,659	177,300	19,335	1,952	1,952	39,500	39,500	39,500	224,894			
6/30/2011	250,000	609	6,659	6,659	177,300	19,335	1,952	1,952	39,500	39,500	39,500				
12/31/2011	250,000	609	6,659	6,659	177,300	19,335	1,952	1,952	39,500	39,500	39,500				
6/30/2012	250,000	609	6,659	6,659	177,300	19,335	1,952	1,952	39,500	39,500	39,500				
12/31/2012	250,000	609	6,659	6,659	177,300	19,335	1,952	1,952	39,500	39,500	39,500				
12/31/2013	250,000	609	6,659	6,659	177,300	19,335	1,952	1,952	39,500	39,500	39,500				
12/31/2014	250,000	609	6,659	6,659	354,600	19,334	1,953	1,953	19,750	19,750	19,750				
12/31/2015	250,000	609	6,659	6,659	354,600	19,334	1,953	1,953	19,750	19,750	19,750				
12/31/2016	250,000	609	6,659	6,659											
Total Utilized	3,500,000	8,528	93,229	122,489	1,773,000	135,342	13,667	13,667	138,250	138,250	138,250	487,060			
*Transit passes generated in Aug of each year															

	<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> AFUDC - Equity	419	1	38,233,430	SNP	44.116%	16,867,130	

**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 Tax:</b>							
Net Operating Loss - State	190	3	19,581,532	SO	42.899%	8,400,301	7.4.1
Bridger Coal Reclamation PMI	190	3	(19,729,830)	SE	42.587%	(8,402,275)	7.4.1
Reg Liab - Balance Reclass	190	3	(1,733,642)	OR	0.000%	-	7.4.1
Reg Liab - Balance Reclass	190	3	1,733,642	OTHER	0.000%	-	7.4.1
Reg Liability	190	3	2,196,037	SO	42.899%	942,080	7.4.1
Reg Liability	190	3	(2,196,037)	OTHER	0.000%	-	7.4.1
			<u>(148,298)</u>			<u>940,106</u>	
Fixed Assets State Modifications	282	3	8,317,609	SO	42.899%	3,568,179	7.4.1
Reg Asset Balance Reclass	283	3	1,733,642	SO	42.899%	743,717	7.4.1
Reg Asset Balance Reclass	283	3	(1,733,642)	OTHER	0.000%	-	7.4.1
Reg Assets	283	3	(11,549,002)	SO	42.899%	(4,954,418)	7.4.1
Reg Assets	283	3	11,549,002	OTHER	0.000%	-	7.4.1
			<u>-</u>			<u>(4,210,701)</u>	

**Description of Adjustment:**

This adjustment corrects allocation factors used to allocate certain accumulated deferred income tax balances.

Beginning/Ending Average Balance at June 2011			Booked Allocation Factor	Corrected Allocation Factor	Amount	
19010000	287389	Reg Liab - Balance Reclass	OR	OTHER	1,733,642	Ref. 7.4

This account is used for reclassing accumulated deferred income taxes associated with regulatory assets and liabilities between FERC accounts 190 and 283. The offset to this account is 287576, both of which should be classified as OTH to properly net to zero on an allocated basis.

19010000	287396	Reg Liability	SO	OTHER	(2,196,037)	Ref. 7.4
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This account is used for interim accounting purposes only and related to an estimate the combined annual income tax activity of regulatory assets and regulatory liabilities and should be classified as OTHER for rate-making purposes. Actual income tax activity on individual regulatory asset/regulatory liability basis is properly reflected in accumulated deferred income taxes.

19010000	287437	Net Operating Loss - State - 2008	NUTIL	SO	18,948,450		
19010000	287437	Net Operating Loss - State - 2009	NUTIL	SO	11,230,104		
19010000	287437	Net Operating Loss - State - Reclass to Current	NUTIL	SO	(5,304,673)		
19010000	287437	Net Operating Loss - State - Reclass to Current	NUTIL	SO	5,304,673		
19010000	287449	Net Operating Loss - State - 2008 (Federal Detriment)	NUTIL	SO	(6,666,486)		
19010000	287449	Net Operating Loss - State - 2009 (Federal Detriment)	NUTIL	SO	(3,930,536)		
19010000	287449	Net Operating Loss - State - Reclass to Current (Federal Detriment)	NUTIL	SO	(1,856,636)		
19010000	287449	Net Operating Loss - State - Reclass to Current - Federal Detriment	NUTIL	SO	1,856,636		
					Sub-total	19,581,532	Ref. 7.4

These accounts track deferred tax assets for state net operating losses and were inadvertently classified as NUTIL. The proper classification of these accounts is SO.

19010000	287725	DTL 920.100 PMI RECLAMATION TRUST EARN	SE	NUTIL	19,729,830	Ref. 7.4
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This accumulated deferred income tax asset is associated with the Bridger Coal Company reclamation trust, which is not included in the results of operations. Accordingly, this accumulated deferred income tax asset is being reclassified as NUTIL.

28210000	287962	Fixed Assets - State Modifications	NUTIL	SO	12,796,321		
28210000	287963	Fixed Assets - State Modifications (Federal Detriment)	NUTIL	SO	(4,478,712)		
					Sub-total	8,317,609	Ref. 7.4

These accounts track deferred tax assets for state modifications to federal income tax rules and were inadvertently classified as NUTIL. The proper classification of these accounts is SO.

28310000	287576	Reg Asset Balance Reclass	SO	OTHER	(1,733,642)	Ref. 7.4
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This account is used for reclassing accumulated deferred income taxes associated with regulatory assets and liabilities between FERC accounts 190 and 283. The offset to this account is 287576, both of which should be classified as OTHER to properly net to zero on an allocated basis.

28310000	287616	Reg Assets	SO	OTHER	11,549,002	Ref. 7.4
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This account is used for interim accounting purposes only and related to an estimate the combined annual income tax activity of regulatory assets and regulatory liabilities and should be classified as OTHER for rate-making purposes. Actual income tax activity on individual regulatory asset/regulatory liability basis is properly reflected in accumulated deferred income taxes.

	<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> Taxes Other Than Income	408	3	24,015,573	GPS	42.899%	10,302,465	7.5.1

**Description of Adjustment:**

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

FERC Account	G/L Account	Co. Code	Factor	Total	Ref
408.15	579000	1000		92,836,427	
<b>Total Accrued Property Tax - 12 Months End. June 2010</b>				<u>92,836,427</u>	
Estimated Property Tax Exp. for the Twelve Months Ending June 2012				116,852,000	See Confidential Exhibit RMP__(SRM-5)
Less Accrued Property Tax - 12 Months Ended June 30, 2010				<u>(92,836,427)</u>	
<b>Incremental Adjustment to Property Taxes</b>				<u><b>24,015,573</b></u>	<b>To 7.5</b>
Forecasted Property Tax Exp. For the Twelve Months Ending Dec 2011				113,567,000	
Forecasted Property Tax Exp. For the Twelve Months Ending Dec 2012				<u>120,137,000</u>	
Estimated Property Tax Exp. For the Twelve Months Ending June 2012				<u>116,852,000</u>	

	<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> Medicare Deferral Amortization	930	3	1,571,000	UT	100.000%	1,571,000	7.6.1

**Description of Adjustment:**

As established in Utah Docket No. 10-035-38, this adjustment recognizes the amortization of the Medicare Deferral regulatory asset for the twelve-months ending June 2012. With the change in tax law, some of the costs related to other post retirement benefits are non-deductible for income tax purposes.



Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Non-Deductible Post Retirement Benefits  
 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	15,207,000
Revised Protocol Allocation Factor: SO	D	41.3200%
Jurisdictionally Allocated Regulatory Asset for Non-Deductible Post-Retirement Benefits	E	6,284,000

Net Income Impact = A * D		3,898,859
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Activity  
for  
**June 2012**

Period	Utah
Three Months Ended December 31, 2010	392,750
Calendar Year Ended December 31, 2011	1,571,000
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	6,284,000

785,500  
 785,500  
1,571,000  
 Ref 7.6

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	3,898,859

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Deferred Income Tax Expense - Debit</b>							
	41010	3	(27,934)	CA	0.000%	-	
	41010	3	(282,747)	OR	0.000%	-	
	41010	3	(7,932,559)	WA	0.000%	-	
	41010	3	(417,472)	UT	100.000%	(417,472)	
	41010	3	(394,225)	ID	0.000%	-	
	41010	3	(1,925,437)	WY	0.000%	-	
	41010	3	(7,438,846)	OTHER	0.000%	-	
	41010	3	(26,126)	SSGCH	42.002%	(10,973)	
	41010	3	(19,141,390)	SO	42.899%	(8,211,484)	
	41010	3	(17,572,443)	SNP	44.116%	(7,752,291)	
	41010	3	(18,288,822)	SE	42.587%	(7,788,598)	
	41010	3	(20,832,648)	SG	43.284%	(9,017,227)	
	41010	3	(20,289,658)	GPS	42.899%	(8,704,081)	
	41010	3	3,227,227	TAXDEPR	43.855%	1,415,287	
	41010	3	(443,332)	BADDEBT	39.684%	(175,934)	
	41010	3	(22,893)	CN	45.875%	(10,502)	
	41010	3	(67,978)	SNPD	47.850%	(32,527)	
			<u>(111,877,283)</u>			<u>(40,705,802)</u>	
<b>Deferred Income Tax Expense - Credit</b>							
	41110	3	1,744,211	OR	0.000%	-	
	41110	3	1,426,340	WA	0.000%	-	
	41110	3	(174,842)	CA	0.000%	-	
	41110	3	8,139,577	UT	100.000%	8,139,577	
	41110	3	(68,601)	FERC	0.000%	-	
	41110	3	1,446,885	ID	0.000%	-	
	41110	3	7,977,255	WY	0.000%	-	
	41110	3	3,456,988	OTHER	0.000%	-	
	41110	3	636,649	CIAC	47.850%	304,636	
	41110	3	10,266,141	SE	42.587%	4,372,006	
	41110	3	16,571,813	SNP	44.116%	7,310,851	
	41110	3	564,758	TROJD	43.159%	243,746	
	41110	3	(69,751)	SGCT	43.423%	(30,288)	
	41110	3	4,781,066	SG	43.284%	2,069,442	
	41110	3	7,384,142	SO	42.899%	3,167,730	
	41110	3	1,949,167	SNPD	47.850%	932,676	
	41110	3	210,461	IBT	62.934%	132,451	
	41110	3	(20,439,196)	SCHMDEXP	41.729%	(8,528,986)	
	41110	3	35,599	SSGCH	42.002%	14,952	
			<u>45,838,662</u>			<u>18,128,796</u>	

**Description of Adjustment:**

This adjustment normalizes deferred tax expense to an estimated pro forma level of expense for the June 2012 test period. Additional details are provided along with the Company's filing requirements.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
ADIT Balance 190	190	3	(13,968)	CA	0.000%	-	
ADIT Balance 190	190	3	626,537	OR	0.000%	-	
ADIT Balance 190	190	3	56,987	WA	0.000%	-	
ADIT Balance 190	190	3	(193,428)	UT	100.000%	(193,428)	
ADIT Balance 190	190	3	(190,308)	ID	0.000%	-	
ADIT Balance 190	190	3	(606,374)	WY	0.000%	-	
ADIT Balance 190	190	3	3,476,167	OTHER	0.000%	-	
ADIT Balance 190	190	3	(11,447)	CN	45.875%	(5,251)	
ADIT Balance 190	190	3	(6,784,532)	SO	42.899%	(2,910,503)	
ADIT Balance 190	190	3	85,434	BADDEBT	39.684%	33,904	
ADIT Balance 190	190	3	664,342	TROJD	43.159%	286,726	
ADIT Balance 190	190	3	(36,069,172)	SG	43.284%	(15,612,221)	
ADIT Balance 190	190	3	(3,665,162)	SE	42.587%	(1,560,870)	
ADIT Balance 190	190	3	130	SNPD	47.850%	62	
			<u>(42,624,794)</u>			<u>(19,961,581)</u>	
ADIT Balance 281	281	3	4,667,061	SG	43.284%	2,020,096	
ADIT Balance 282	282	3	(78,124,037)	CA	0.000%	-	
ADIT Balance 282	282	3	(969,203,268)	OR	0.000%	-	
ADIT Balance 282	282	3	(198,473,661)	WA	0.000%	-	
ADIT Balance 282	282	3	(1,502,219,967)	UT	100.000%	(1,502,219,967)	
ADIT Balance 282	282	3	(11,029,867)	FERC	0.000%	-	
ADIT Balance 282	282	3	(191,792,098)	ID	0.000%	-	
ADIT Balance 282	282	3	(479,853,556)	WY	0.000%	-	
ADIT Balance 282	282	3	(68,523,506)	OTHER	0.000%	-	
ADIT Balance 282	282	3	2,083,277,376	DITBAL	42.967%	895,119,920	
ADIT Balance 282	282	3	9,926,374	SO	42.899%	4,258,325	
ADIT Balance 282	282	3	4,530,073	SE	42.587%	1,929,207	
ADIT Balance 282	282	3	21,777,622	SG	43.284%	9,426,250	
			<u>(1,379,708,516)</u>			<u>(591,486,266)</u>	
ADIT Balance 283	283	3	257,413	CA	0.000%	-	
ADIT Balance 283	283	3	5,093,482	OR	0.000%	-	
ADIT Balance 283	283	3	(1,059,312)	WA	0.000%	-	
ADIT Balance 283	283	3	(1,013,753)	UT	100.000%	(1,013,753)	
ADIT Balance 283	283	3	320,978	ID	0.000%	-	
ADIT Balance 283	283	3	2,900,005	WY	0.000%	-	
ADIT Balance 283	283	3	810,682	OTHER	0.000%	-	
ADIT Balance 283	283	3	2,170,484	SG	43.284%	939,475	
ADIT Balance 283	283	3	5,315,657	SE	42.587%	2,263,761	
ADIT Balance 283	283	3	(917,442)	SO	42.899%	(393,574)	
ADIT Balance 283	283	3	5,555,549	GPS	42.899%	2,383,281	
ADIT Balance 283	283	3	556,086	SNP	44.116%	245,324	
ADIT Balance 283	283	3	303,095	SGCT	43.423%	131,613	
			<u>20,292,923</u>			<u>4,556,125</u>	
ITC Balance 255	255	3	1,163,568	ITC84	0.000%	-	
ITC Balance 255	255	3	1,357,464	ITC85	0.000%	-	
ITC Balance 255	255	3	493,248	ITC86	0.000%	-	
ITC Balance 255	255	3	59,256	ITC88	0.000%	-	
ITC Balance 255	255	3	117,816	ITC89	0.000%	-	
ITC Balance 255	255	3	57,552	ITC90	46.936%	27,012	
			<u>3,248,904</u>			<u>27,012</u>	

**Description of Adjustment:**

This adjustment normalizes the base period accumulated deferred income tax balances to the pro forma level for the June 2012 test period. Additional details are provided along with the Company's filing requirements.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>SCHMAP-Permanent Additions</b>							
	SCHMAP	3	(55,800)	SE	42.587%	(23,763)	
	SCHMAP	3	(3,984,644)	SO	42.899%	(1,709,376)	
	SCHMAP	3	(543,860)	SCHMDEXP	41.729%	(226,945)	
	SCHMAP	3	(29,396)	OTHER	0.000%	-	
			<u>(4,613,700)</u>			<u>(1,960,085)</u>	
<b>SCHMAT-Temporary Additions</b>							
	SCHMAT	3	(1,677,554)	CIAC	47.850%	(802,709)	
	SCHMAT	3	(43,666,340)	SNP	44.116%	(19,263,923)	
	SCHMAT	3	(1,488,123)	TROJD	43.159%	(642,266)	
	SCHMAT	3	(12,597,997)	SG	43.284%	(5,452,931)	
	SCHMAT	3	(27,051,042)	SE	42.587%	(11,520,135)	
	SCHMAT	3	183,792	SGCT	43.423%	79,808	
	SCHMAT	3	(19,457,040)	SO	42.899%	(8,346,895)	
	SCHMAT	3	(5,136,011)	SNPD	47.850%	(2,457,580)	
	SCHMAT	3	53,856,804	SCHMDEXP	41.729%	22,473,678	
	SCHMAT	3	(3,552,997)	CA	0.000%	-	
	SCHMAT	3	(11,743,686)	OR	0.000%	-	
	SCHMAT	3	(2,081,533)	WA	0.000%	-	
	SCHMAT	3	(24,872,364)	WY	0.000%	-	
	SCHMAT	3	(1,706,530)	UT	100.000%	(1,706,530)	
	SCHMAT	3	(612,815)	ID	0.000%	-	
	SCHMAT	3	(9,247,136)	OTHER	0.000%	-	
			<u>(110,850,570)</u>			<u>(27,639,483)</u>	
<b>SCHMDP-Permanent Deductions</b>							
	SCHMDP	3	(104,042)	SE	42.587%	(44,308)	
	SCHMDP	3	(25,198)	SNP	44.116%	(11,116)	
	SCHMDP	3	(20,059,239)	SO	42.899%	(8,605,233)	
	SCHMDP	3	(904)	CA	0.000%	-	
			<u>(20,189,383)</u>			<u>(8,660,657)</u>	
<b>SCHMDT-Temporary Deductions</b>							
	SCHMDT	3	(1,168,170)	BADDEBT	39.684%	(463,581)	
	SCHMDT	3	(46,302,978)	SNP	44.116%	(20,427,107)	
	SCHMDT	3	(60,323)	CN	45.875%	(27,673)	
	SCHMDT	3	(68,842)	SSGCH	42.002%	(28,915)	
	SCHMDT	3	(48,190,617)	SE	42.587%	(20,522,774)	
	SCHMDT	3	(54,893,541)	SG	43.284%	(23,760,181)	
	SCHMDT	3	(53,462,777)	GPS	42.899%	(22,935,050)	
	SCHMDT	3	(47,726,887)	SO	42.899%	(20,474,405)	
	SCHMDT	3	8,503,668	TAXDEPR	43.855%	3,729,250	
	SCHMDT	3	(179,120)	SNPD	47.850%	(85,709)	
	SCHMDT	3	(73,606)	CA	0.000%	-	
	SCHMDT	3	(745,035)	OR	0.000%	-	
	SCHMDT	3	(20,902,111)	WA	0.000%	-	
	SCHMDT	3	(5,073,482)	WY	0.000%	-	
	SCHMDT	3	(1,100,031)	UT	100.000%	(1,100,031)	
	SCHMDT	3	(1,038,775)	ID	0.000%	-	
	SCHMDT	3	(19,601,191)	OTHER	0.000%	-	
			<u>(292,083,816)</u>			<u>(106,096,177)</u>	

**Description of Adjustment:**

This adjustment normalizes the base period Schedule Ms to the pro forma level in the June 2012 test period. Additional details are provided along with the Company's filing requirements.



**Rocky Mountain Power**  
**Utah General Rate Case – June 30, 2012**  
**Rate Base Adjustment Index**

The Company used actual average rate base as of June 30, 2010 as the starting point for establishing the adjustments made to the test period. Test period rate base is included using average balances from June 2011 to June 2012. The following rate base adjustments are included in the June 30, 2012 test period.

- 8.1 Cash Working Capital
- 8.2 Trapper Mine Rate Base
- 8.3 Bridger Mine Rate Base
- 8.4 Environmental Settlement (PERCO)
- 8.5 Customer Advances for Construction
- 8.6 Goose Creek Transmission Sale
- 8.7 Customer Service Deposits
- 8.8 Pro Forma Plant Additions and Retirements
- 8.9 Miscellaneous Rate Base
- 8.10 Powerdale Hydro Removal
- 8.11 Regulatory Assets
- 8.12 Klamath Hydroelectric Settlement Agreement

**Rocky Mountain Power**  
**Normalized Results of Operations**  
**Tab 8 Adjustment Summary**  
**Twelve Months Ending June 30, 2012**

	8.2	8.3	8.4	8.5	8.6	8.7
	Trapper Mine Rate Base	Bridger Mine Rate Base	Environmental Settlement (PERCO)	Customer Advances for Construction	Goose Creek Transmission Sale	Customer Service Deposits
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	1,751,252	-	-	-	-	-
12 Other Power Supply	(9,930,815)	28,360	501,508	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	(201,259)	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(454,856)	-	-	-	-	-
19						
20 Total O&M Expenses	(8,835,678)	28,360	501,508	-	-	-
21						
22 Depreciation	1,966,281	-	-	-	-	-
23 Amortization	1,269,416	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-
25 Income Taxes - Federal	(11,762,938)	(47,757)	(879,202)	3,908	(9,658)	741
26 Income Taxes - State	(2,913,573)	(7,546)	(140,269)	800	(2,528)	146
27 Income Taxes - Def Net	34,107	-	-	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-
29 Misc Revenue & Expense	756,442	-	-	-	-	756,442
30						
31 Total Operating Expenses:	(19,485,944)	(26,943)	(517,963)	4,708	(12,186)	886
32						
33 Operating Rev For Return:	19,485,944	26,943	517,963	(4,708)	12,186	(886)
34						
35 Rate Base:						
36 Electric Plant In Service	1,481,055,704	4,380,258	77,459,896	-	-	(187,383)
37 Plant Held for Future Use	-	-	-	-	-	-
38 Misc Deferred Debits	5,906,874	-	-	-	-	-
39 Elec Plant Acq Adj	(4,775,967)	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-
42 Fuel Stock	25,079,233	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-
44 Working Capital	(424,204)	(216,533)	(15,652)	72	(187)	14
45 Weatherization Loans	(402,662)	-	-	-	-	-
46 Misc Rate Base	(941,704)	-	-	-	-	-
47						
48 Total Electric Plant:	1,505,497,273	4,163,725	77,444,244	72	(187)	(187,369)
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprac	(3,082,421)	-	-	-	-	105,940
52 Accum Prov For Amort	(3,543,772)	-	-	-	-	-
53 Accum Def Income Tax	(515,861)	-	-	-	-	-
54 Unamortized ITC	-	-	-	-	-	-
55 Customer Adv For Const	1,084,807	-	-	-	1,084,807	-
56 Customer Service Deposits	(12,766,401)	-	-	-	-	(12,766,401)
57 Misc Rate Base Deductions	(430,906)	-	-	(430,906)	-	-
58						
59 Total Rate Base Deductions	(19,254,554)	-	-	(430,906)	1,084,807	105,940
60						
61 Total Rate Base:	1,486,242,720	4,163,725	77,444,244	(430,833)	1,084,610	(81,429)
62						
63 Return on Rate Base	-1.615%	-0.007%	-0.125%	0.001%	-0.002%	0.000%
64						
65 Return on Equity	-3.112%	-0.013%	-0.241%	0.001%	-0.003%	0.000%
66						
67 TAX CALCULATION:						
68 Operating Revenue	4,843,539	(28,360)	(501,508)	-	-	(756,442)
69 Other Deductions	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-
71 Interest	41,275,636	115,634	2,150,766	(11,965)	30,122	(2,261)
72 Schedule "M" Additions	(89,872)	-	-	-	-	-
73 Schedule "M" Deductions	-	-	-	-	-	-
74 Income Before Tax	(36,521,968)	(143,994)	(2,662,274)	11,965	(30,122)	2,261
75						
76 State Income Taxes	(2,913,573)	(7,546)	(140,269)	800	(2,528)	146
77 Taxable Income	(33,608,995)	(136,448)	(2,512,005)	11,165	(27,594)	2,116
78						
79 Federal Income Taxes + Other	(11,762,938)	(47,757)	(879,202)	3,908	(9,658)	741
APPROXIMATE PRICE CHANGE	166,561,577	511,321	9,483,244	(49,804)	124,841	(9,419)

NOTE: Cash working capital impacts are included on each individual adjustment.

**Rocky Mountain Power**  
**Normalized Results of Operations**  
**Tab 8 Adjustment Summary**  
**Twelve Months Ending June 30, 2012**

	8.8	8.9	8.10	8.11	8.12
	Pro Forma Plant Additions and Retirements	Miscellaneous Rate Base	Powerdale Hydro Removal	Regulatory Assets	Klamath Hydroelectric Settlement Agreement
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	-	-	(45,156)	-	1,796,408
12 Other Power Supply	(435,450)	162,248	187,540	(29,760)	(10,345,261)
13 Transmission	-	-	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer Service & Info	-	-	-	(201,259)	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	-	(454,856)	-
19					
20 Total O&M Expenses	(435,450)	162,248	142,384	(685,875)	(8,548,853)
21					
22 Depreciation	-	-	-	-	1,966,281
23 Amortization	-	-	(1,416,936)	(857,420)	3,543,772
24 Taxes Other Than Income	-	-	-	-	-
25 Income Taxes - Federal	(12,273,739)	(360,699)	406,537	574,130	959,017
26 Income Taxes - State	(2,439,021)	(60,359)	91,218	87,275	(430,644)
27 Income Taxes - Def Net	-	-	20,364	13,743	-
28 Investment Tax Credit Adj.	-	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-	-
30					
31 Total Operating Expenses:	(15,148,210)	(258,810)	(756,434)	(868,146)	(2,510,427)
32					
33 Operating Rev For Return:	15,148,210	258,810	756,434	868,146	2,510,427
34					
35 Rate Base					
36 Electric Plant In Service	1,366,442,613	-	-	-	32,960,319
37 Plant Held for Future Use	-	-	-	-	-
38 Misc Deferred Debits	-	8,366,899	(1,228,929)	(1,231,096)	-
39 Elec Plant Acq Adj	-	-	-	(4,775,967)	-
40 Nuclear Fuel	-	-	-	-	-
41 Prepayments	-	-	-	-	-
42 Fuel Stock	-	25,079,233	-	-	-
43 Material & Supplies	-	-	-	-	-
44 Working Capital	(225,800)	(6,465)	6,949	81	35,693
45 Weatherization Loans	-	-	-	(402,662)	-
46 Misc Rate Base	-	-	-	(941,704)	-
47					
48 Total Electric Plant:	1,366,216,723	33,439,668	(1,221,980)	(7,951,348)	32,996,012
49					
50 Rate Base Deductions:					
51 Accum Prov For Deprec	-	-	-	-	(3,188,361)
52 Accum Prov For Amort	-	-	-	-	(3,543,772)
53 Accum Def Income Tax	-	-	74,841	(590,702)	-
54 Unamortized ITC	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-
58					
59 Total Rate Base Deductions	-	-	74,841	(590,702)	(6,732,133)
60					
61 Total Rate Base:	1,366,216,723	33,439,668	(1,147,140)	(7,942,050)	26,263,879
62					
63 Return on Rate Base	-1.518%	-0.030%	0.015%	0.024%	0.010%
64					
65 Return on Equity	-2.925%	-0.067%	0.029%	0.046%	0.036%
66					
67 TAX CALCULATION:					
68 Operating Revenue	435,450	(162,248)	1,274,552	1,543,294	3,038,800
69 Other Deductions	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-
71 Interest	37,942,298	928,680	(31,858)	(220,565)	729,395
72 Schedule "M" Additions	-	-	(53,659)	(36,213)	-
73 Schedule "M" Deductions	-	-	-	-	-
74 Income Before Tax	(37,506,847)	(1,090,928)	1,252,752	1,727,646	2,309,405
75					
76 State Income Taxes	(2,439,021)	(60,359)	91,218	87,275	(430,644)
77 Taxable Income	(35,067,826)	(1,030,569)	1,161,534	1,640,371	2,740,048
78					
79 Federal Income Taxes + Other	(12,273,739)	(360,699)	406,537	574,130	959,017
APPROXIMATE PRICE CHANGE	157,579,142	4,037,930	(1,375,813)	(2,461,948)	(558,580)

NOTE: Cash working capital impacts are included on each individual adjustment.



	<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>							
Cash Working Capital	CWC	3	1,536,219	UT	100.000%	1,536,219	Below

			<b>Total Company</b>				
Cash Working Capital June 2010			37,335,542			17,658,175	2.33
Cash Working Capital June 2012			<u>41,396,782</u>			<u>19,194,394</u>	8.1.1
Adjustment:			4,061,240			1,536,219	

**Description of Adjustment:**

This adjustment is necessary to compute the cash working capital for the normalized results of operations made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days are calculated using the Company's 2007 lead lag study. A separate column is not shown for adjustment 8.1 on page 8.0.2 as the cash working capital component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

Rocky Mountain Power  
Cash Working Capital  
Twelve Months Ending June 30, 2012

Lead/Lag Study as of 12/07	Total	Calif	Oregon	Wash	WY	Utah	Idaho	FERC
Revenue Lag Days	40.11	42.07	39.86	41.27	37.90	41.07	39.58	35.62
Expense Lag Days	34.90	37.40	34.72	35.20	34.97	35.46	34.86	35.10
Net Lag Days	5.21	4.67	5.14	6.07	2.9	5.60	4.72	0.53
O&M Expense	3,023,320,949	60,270,283	777,301,368	220,100,542	477,483,812	1,297,846,574	181,601,768	8,716,559
Taxes Other than Income	153,177,674	4,000,192	57,463,128	9,965,316	19,922,760	54,802,823	6,729,157	294,299
Federal Income Tax	(158,763,220)	1,085,699	(2,597,665)	(4,790,284)	(37,084,476)	(96,136,842)	(17,605,995)	(1,618,140)
State Income Tax	(8,900,300)	189,492	1,176,134	214	(2,496,706)	(6,336,298)	(1,302,657)	(129,061)
Total	3,008,835,104	65,545,666	833,342,963	225,275,789	457,825,390	1,250,176,256	169,422,274	7,263,658
Divided by Days in Year	365	365	365	365	365	365	365	365
Avg. Daily Cost of Service	8,243,384	179,577	2,283,131	617,194	1,254,316	3,425,140	464,171	19,900
Net Lag Days	5.21	4.67	5.14	6.07	2.93	5.60	4.72	0.53
Cash Working Capital	41,396,782	839,315	11,739,286	3,746,367	3,676,469	19,194,394	2,190,419	10,532

Ref. 8.1

Ref. 8.1

	<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 Rate Base:</b>							
Other Tangible Property	399	1	9,859,373	SE	42.587%	4,198,777	Below
Other Tangible Property	399	3	<u>426,144</u>	SE	42.587%	<u>181,480</u>	Below
			<u>10,285,516</u>			<u>4,380,258</u>	Below
Final Reclamation Liability	2533	3	(506,460)	SE	42.587%	(215,684)	8.2.2

**Adjustment Detail**

06/09-06/10 Beg/End Balance	9,859,373	8.2.1
06/11-06/12 13 Mon Avg Balance	<u>10,285,516</u>	8.2.1
Adjustment to June 2012 Test period	<u>426,144</u>	Above

**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 using a 13 month average balance for the period ending June 2012. This adjustment reflects net plant rather than the gross plant balance to recognize the depreciation of the investment over time.



Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Trapper Mine  
 Final Reclamation Liability

Description:	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10
Final Reclamation Liability	(4,423,307)	(4,436,246)	(4,450,437)	(4,463,525)	(4,477,395)	(4,499,352)	(4,514,963)	(4,531,797)	(4,547,060)	(4,561,500)	(4,585,106)	(4,607,136)
Description:	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11
Final Reclamation Liability	(4,625,186)	(4,651,923)	(4,666,001)	(4,684,992)	(4,712,908)	(4,740,824)	(4,763,231)	(4,783,003)	(4,808,047)	(4,827,818)	(4,850,226)	(4,873,951)
Description:	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12
Final Reclamation Liability	(4,893,723)	(4,918,767)	(4,939,856)	(4,962,264)	(4,984,671)	(5,005,761)	(5,026,510)	(5,047,259)	(5,068,008)	(5,088,757)	(5,109,506)	(5,130,255)

12 Month Average<sup>1</sup>:  
 July'09 - June'10 (4,508,152)  
 July'11 - June'12 (5,014,612)  
 Adjustment to Rate Base (506,460) Ref 8.2

1) Working Capital accounts are included in results on a 12 month average basis

	<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 Rate Base:</b>							
Other Tangible Property	399	1	170,106,125	SE	42.587%	72,442,516	Below
Other Tangible Property	399	3	<u>11,781,578</u>	SE	42.587%	<u>5,017,381</u>	Below
			<u>181,887,704</u>			<u>77,459,896</u>	

<b>Adjustment Detail</b>							
			170,106,125				8.3.1
			<u>181,887,704</u>				8.3.1
							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 for the 12-month period ending June 2012.

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Bridger Mine Rate Base  
13-Month Average  
(000's)

Bridger Total Description	Actual		Actual		Actual		Actual		Actual		Actual		Actual	
	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Actual
1 Structure, Equipment, Mine Dev.	376,377	377,078	377,696	378,018	378,545	385,551	390,747	395,131	395,713	415,704	416,338	417,173	417,072	417,072
2 Materials & Supplies	13,895	14,468	14,222	13,661	13,625	13,295	13,463	13,697	14,013	13,920	14,231	14,566	14,840	14,840
4 Pit Inventory	14,514	13,307	14,448	15,398	12,124	9,969	16,213	10,359	10,359	7,805	9,798	14,585	18,750	18,750
5 Deferred Long Wall Costs	4,947	4,097	3,737	3,204	2,344	1,817	1,445	2,232	3,827	3,900	3,704	3,373	3,016	3,016
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(164,613)	(166,599)	(168,528)	(170,528)	(172,374)	(174,468)	(176,428)	(178,456)	(179,918)	(182,230)	(184,570)	(186,930)	(188,480)	(188,480)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RATE BASE</b>	<b>245,121</b>	<b>242,351</b>	<b>241,575</b>	<b>239,754</b>	<b>234,263</b>	<b>236,165</b>	<b>245,440</b>	<b>241,657</b>	<b>243,994</b>	<b>259,099</b>	<b>259,500</b>	<b>262,766</b>	<b>265,197</b>	<b>265,197</b>
<b>PacifiCorp Share (66.67%)</b>	<b>163,414</b>	<b>161,567</b>	<b>161,050</b>	<b>159,836</b>	<b>156,175</b>	<b>157,443</b>	<b>163,627</b>	<b>161,105</b>	<b>162,663</b>	<b>172,733</b>	<b>173,000</b>	<b>175,178</b>	<b>176,798</b>	<b>176,798</b>

06/09-06/10 Beg/End Balance 170,106 Ref 8.3

Bridger Total Description	Actual		Actual		Forecast		Forecast		Forecast		Forecast		Forecast	
	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Forecast
1 Structure, Equipment, Mine Dev.	417,072	418,156	417,813	417,433	417,824	423,775	429,108	429,415	433,970	434,463	438,591	440,959	442,584	442,584
2 Materials & Supplies	14,840	14,674	15,151	15,151	14,769	14,793	14,817	14,842	14,866	14,891	14,916	14,940	14,965	14,965
4 Pit Inventory	18,750	20,619	22,292	18,742	20,339	20,520	21,217	20,985	17,176	14,251	19,972	24,608	28,713	28,713
5 Deferred Long Wall Costs	3,016	2,608	2,337	2,056	1,645	1,433	1,061	651	2,738	4,021	3,569	3,102	2,636	2,636
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(188,480)	(188,838)	(190,844)	(192,248)	(194,701)	(197,090)	(199,546)	(202,060)	(204,339)	(206,754)	(209,288)	(211,833)	(214,402)	(214,402)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RATE BASE</b>	<b>265,197</b>	<b>267,219</b>	<b>266,750</b>	<b>261,133</b>	<b>259,876</b>	<b>263,431</b>	<b>266,658</b>	<b>263,833</b>	<b>264,412</b>	<b>260,873</b>	<b>267,760</b>	<b>271,777</b>	<b>274,495</b>	<b>274,495</b>
<b>PacifiCorp Share (66.67%)</b>	<b>176,798</b>	<b>178,146</b>	<b>177,833</b>	<b>174,089</b>	<b>173,250</b>	<b>175,620</b>	<b>177,772</b>	<b>175,888</b>	<b>176,275</b>	<b>173,915</b>	<b>178,507</b>	<b>181,184</b>	<b>182,997</b>	<b>182,997</b>

06/10-06/11 13 Mo. Avg. Balance 177,098

Bridger Total Description	Forecast		Forecast		Forecast		Forecast		Forecast		Forecast		Forecast	
	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Forecast
1 Structure, Equipment, Mine Dev.	442,584	443,654	446,149	453,440	458,679	461,723	465,621	465,994	466,528	466,844	469,485	469,716	471,796	471,796
2 Materials & Supplies	14,965	14,990	15,014	15,039	15,064	15,089	15,114	15,139	15,164	15,189	15,214	15,239	15,264	15,264
4 Pit Inventory	28,713	30,740	28,463	28,103	27,193	27,342	28,743	23,850	20,936	19,526	22,444	23,348	25,351	25,351
5 Deferred Long Wall Costs	2,636	2,168	1,914	1,463	983	544	94	1,777	3,318	2,619	1,947	1,483	813	813
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(214,402)	(216,973)	(219,417)	(221,996)	(224,628)	(227,225)	(229,857)	(232,312)	(234,784)	(237,575)	(240,360)	(243,026)	(245,843)	(245,843)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RATE BASE</b>	<b>274,495</b>	<b>274,579</b>	<b>272,124</b>	<b>276,049</b>	<b>277,291</b>	<b>277,473</b>	<b>279,715</b>	<b>274,448</b>	<b>271,162</b>	<b>266,602</b>	<b>268,730</b>	<b>266,761</b>	<b>267,382</b>	<b>267,382</b>
<b>PacifiCorp Share (66.67%)</b>	<b>182,997</b>	<b>183,053</b>	<b>181,416</b>	<b>184,033</b>	<b>184,861</b>	<b>184,982</b>	<b>186,477</b>	<b>182,965</b>	<b>180,774</b>	<b>177,735</b>	<b>179,154</b>	<b>177,841</b>	<b>178,255</b>	<b>178,255</b>

06/11-06/12 13 Mo. Avg. Balance 181,888 Ref 8.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Unspent Proceeds June 2010 Avg Balance	25399	1	(7,800,926)	SO	42.899%	(3,346,527)	8.4.2
Adjust to Unspent Proceeds June 2012 Avg Bal	25399	3	<u>6,796,463</u>	SO	42.899%	<u>2,915,622</u>	Below
Total			<u>(1,004,463)</u>			<u>(430,906)</u>	

**Adjustment Detail:**

Unspent Environmental Proceeds June 2010 B/E Avg Balance	7,800,926	8.4.2
Unspent Environmental Proceeds June 2012 B/E Avg Balance	<u>1,004,463</u>	8.4.2
Adjustment to Unspent Envir. Proceeds June 2012 B/E Avg Bal	<u>(6,796,463)</u>	Above

**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 June 2012.



Rocky Mountain Power  
Utah General Rate Case - June 2012  
PacifiCorp Environmental Remediation Co.  
Spending by Environmental Project

Site	WBS	Cash Received 1996 & after	Remaining Cash at Jun 30, 2009	Actual Spending Jul-Dec 09	Remaining Cash at Dec 31, 2009	Actual Spending Jan-Jun 10	Remaining Cash at Jun 30, 2010	ProForma Spending Jul10 - Jun11	Remaining Cash at Jun 30, 2011	ProForma Spending Jul11 - Jun12	Remaining Cash at Jun 30, 2012
American Barrel	PERC/1997/E/001			46,594		48,100		127,990		50,862	
Astoria / Unocal	PERC/1997/E/002			116,761		119,232		46,634		496,561	
Eugene - PacifiCorp	PERC/1997/E/003			5,367		8,727		230,588		111,306	
Everett - PacifiCorp	PERC/1997/E/004			18		-		194,140		190,224	
Jordan / Barber Tar	PERC/1997/E/005			-		-		-		-	
Ogden	PERC/1997/E/006			3,047		12,097		137,953		283,256	
Tacoma A Street	PERC/1997/E/007			-		-		16,405		13,990	
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			132		1,516		56,436		-	
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			29,221		23,493		123,222		32,070	
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			8,275		-		-		-	
Naughton FGD Pond Closure	PERC/1997/E/033			13,981		20,183		8,461		18,326	
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			813		11,996		43,860		33,485	
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			5,856		32,283		109,112		97,932	
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			4		0		-		-	
Cedar Diesel	PERC/1997/E/057			-		-		-		-	
Holiday Gun Club	PERC/1997/E/058			-		-		-		-	
Jordan Substation	PERC/1997/E/059			20,708		12,481		25,808		13,744	
Montague Ranch	PERC/1997/E/060			27,593		37,842		490,071		119,840	
Mountaineer Refinery	PERC/1997/E/085			117		-		3,581		1,166	
Ross Island Tower Clean-up	PERC/1997/E/061			-		-		-		-	
Spill Prevention, Containment and Countermeasu	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			27,641		32,944		300,133		148,901	
Bors Property	PERC/1997/E/081			-		-		-		-	
Coal Creek	PERC/1997/E/082			-		-		-		-	
Ekotek / PetroChem	PERC/1997/E/083			-		-		-		-	
Environmental Pacific	PERC/1997/E/084			-		-		-		-	
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			-		-		465,944		73,301	
Idaho Falls Pole Yard	PERC/1997/E/091			270,645		479,284		-		-	
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			103,613		63,835		82,936		73,301	
Cedar Steam Plant	PERC/1998/E/099			-		-		35,569		35,569	
Centralia Mine Pond Reclamation	PERC/1998/E/100			-		-		-		-	
Cougar Shore Line Repair	PERC/1998/E/101			-		-		-		-	
Mining Central Warehouse Cleanup	PERC/1998/E/102			46,266		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			-		-		-		-	

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 PacifiCorp Environmental Remediation Co.  
 Spending by Environmental Project

Site	WBS	Cash Received 1996 & after	Remaining Cash at Jun 30, 2009	Actual Spending Jul-Dec 09	Remaining Cash at Dec 31, 2009	Actual Spending Jan-Jun 10	Remaining Cash at Jun 30, 2010	ProForma Spending Jul10 - Jun11	Remaining Cash at Jun 30, 2011	ProForma Spending Jul11 - Jun12	Remaining Cash at Jun 30, 2012
Lifon 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/E/113			-		-		-		-	
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			73,635		21,219		442,776		88,627	
Huntington Plant Fuel and Lube Oil Tank Farm	PERC/2007/E/127			-		-		-		-	
Olympia, WA	PERC/2007/E/128			18		66		52,347		28,267	
Powerdale Cleanup	PERC/2007/E/129			-		-		-		-	
Lincoln Steam Plant	PERC/2008/E/130			-		-		-		-	
Portland Harbor Source Control	PERC/2008/E/131			185,775		89,912		892,793		-	
Grace Hydro Plant	PERC/2009/E/132			31,789		-		60,601		-	
Huntington Unit #2 Precipitator PCB Remediation	PERC/2010/E/134			-		5,329		350,533		-	
Dave Johnston Oil Spill	PERC/2010/E/135			-		-		-		236,801	
SPCC Oil/Water Separator Project	406860			-		201,072		373,929		-	
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>8,921,105</b>	<b>1,017,867</b>	<b>7,903,238</b>	<b>1,222,491</b>	<b>6,680,747</b>	<b>4,671,821</b>	<b>2,008,926</b>	<b>2,147,527</b>	<b>-</b>

	<u>June 2010 B/E Avg</u>	<u>June 2012 B/E Avg</u>
Cash Remaining	7,800,926	1,004,483
	Page 8.4	Page 8.4

	<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 Rate Base:</b>							
Customer Advances	252	1	(27,424)	CA	0.000%	-	
Customer Advances	252	1	(55,545)	ID	0.000%	-	
Customer Advances	252	1	(32,712)	OR	0.000%	-	
Customer Advances	252	1	(711,489)	UT	100.000%	(711,489)	
Customer Advances	252	1	(311,995)	WA	0.000%	-	
Customer Advances	252	1	(1,139,972)	WYP	0.000%	-	
Customer Advances	252	1	1,168,287	WYU	0.000%	-	
Customer Advances	252	1	(2,924,401)	NUTIL	0.000%	-	
Customer Advances	252	1	2,118,247	SG	43.284%	916,865	
Customer Advances	252	1	1,917,003	CN	45.875%	879,431	
			-			1,084,807	8.5.1

**Description of Adjustment:**

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

Beginning / Ending Average Basis:

Account	Booked Allocation	Correct Allocation	Adjustment
252CA	(98)	(27,522)	(27,424)
252IDU	(109,434)	(164,979)	(55,545)
252OR	(1,699,339)	(1,732,051)	(32,712)
252UT	(2,639,518)	(3,351,007)	(711,489)
252WA	(18,701)	(330,696)	(311,995)
252WYP	(3,895,428)	(5,035,401)	(1,139,972)
252WYU	(1,168,287)	-	1,168,287
252NUTIL	-	(2,924,401)	(2,924,401)
252SG	(9,168,260)	(7,050,013)	2,118,247
252CN	(1,917,003)	-	1,917,003
<b>Total</b>	<b>(20,616,068)</b>	<b>(20,616,068)</b>	<b>-</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 Rate Base:</b>							
<b>Remove Future Retirement:</b>							
Transmission Plant In Service	350	1	(432,913)	SG	43.284%	(187,383)	8.6.1
Accum. Prov. for Depr	108TP	1	244,755	SG	43.284%	105,940	8.6.1
			<u>(188,158)</u>			<u>(81,443)</u>	

**Description of Adjustment:**

On April 1, 2008, the Company sold 13.85 miles of transmission line, running from the Company's Goose Creek switching station and extending north to the Decker 230 kV substation near Decker, Montana. The assets sold included structures, miscellaneous support equipment, easements and rights-of-way associated with the transmission line. The sale of the transmission line resulted in the Goose Creek switching station no longer being useful to the Company. The Company plans to remove the Goose Creek switching station including all above ground facilities. This adjustment reduces rate base by the net book value of the switching station assets. Depreciation expense for the base period is removed in Adjustment No. 6.1.

Rate Base (Assets Retired)

	FERC Acct	Factor	Balance June 2009	Balance June 2010	Beg/End Average	Reference
Switching Station	350	SG	432,913	432,913	<b>432,913</b>	<b>Page 8.6</b>
Switching Station Accum Depr	108TP	SG	(240,976)	(248,534)	<b>(244,755)</b>	<b>Page 8.6</b>
Switching Station Book Value			191,937	184,379	188,158	

	<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>							
Utah Customer Service Deposit Interest	4311	1	756,442	UT	100.000%	756,442	8.7.1
<b>Adjustment to Rate Base</b>							
Utah Customer Service Deposits	235	1	(12,766,401)	UT	100.000%	(12,766,401)	Below

Adjustment Detail:

Balance at June 2009	(12,944,025)
Balance at June 2010	(12,588,777)
Average Utah Customer Service Deposits	<u>(12,766,401)</u>

**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  
Utah General Rate Case – June 2012  
Customer Service Deposits

Interest Expense on CSS Customer Deposits  
GL 585100

	<u>Month</u>	<u>Utah</u>	
	Jul-09	64,375	
	Aug-09	68,958	
	Sep-09	63,472	
	Oct-09	64,793	
	Nov-09	64,223	
	Dec-09	64,860	
	Jan-10	63,431	
	Feb-10	57,979	
	Mar-10	57,598	
	Apr-10	59,405	
	May-10	64,906	
	Jun-10	62,443	
Total Utah		<b>756,442</b>	<b>Ref# 8.7</b>

Utah Customer Service Deposits  
GL Accounts 230140, 115050

	<u>Month</u>	<u>Utah</u>	
	<b>Jun-09</b>	<b>12,944,025</b>	
	Jul-09	12,945,015	
	Aug-09	12,837,018	
	Sep-09	12,940,946	
	Oct-09	12,939,494	
	Nov-09	12,481,034	
	Dec-09	12,493,044	
	Jan-10	12,503,461	
	Feb-10	12,490,480	
	Mar-10	12,625,460	
	Apr-10	12,671,712	
	May-10	12,644,595	
	<b>Jun-10</b>	<b>12,588,777</b>	
Average Utah		<b>12,766,401</b>	<b>Ref# 8.7</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 Rate Base:</b>							
Steam Plant	312	3	(44,137,954)	SG	43.284%	(19,104,721)	
Steam Plant	312	3	(21,546,551)	SG	43.284%	(9,326,233)	
Steam Plant	312	3	1,078,617,273	SG	43.284%	466,869,901	
Steam Plant	312	3	(1,861,473)	SSGCH	42.002%	(781,857)	
Hydro Plant	332	3	(2,315,054)	SG	43.284%	(1,002,050)	
Hydro Plant	332	3	(617,791)	SG	43.284%	(267,405)	
Hydro Plant	332	3	91,812,440	SG-P	43.284%	39,740,199	
Hydro Plant	332	3	8,273,520	SG-U	43.284%	3,581,120	
Other Plant	343	3	(330,045)	SG	43.284%	(142,857)	
Other Plant	343	3	(17,570,910)	SG	43.284%	(7,605,412)	
Other Plant	343	3	390,203,592	SG-W	43.284%	168,896,157	
Other Plant	343	3	2,718,030	SSGCT	43.303%	1,176,981	
Transmission Plant	355	3	(5,421,028)	SG	43.284%	(2,346,444)	
Transmission Plant	355	3	(6,781,350)	SG	43.284%	(2,935,247)	
Transmission Plant	355	3	1,204,726,963	SG	43.284%	521,455,360	
Distribution Plant	360	3	3,802,555	UT	Situs	1,691,916	
Distribution Plant	361	3	4,842,735	UT	Situs	2,154,735	
Distribution Plant	362	3	58,148,416	UT	Situs	25,872,659	
Distribution Plant	363	3	56,607	UT	Situs	25,187	
Distribution Plant	364	3	67,031,551	UT	Situs	29,825,137	
Distribution Plant	365	3	47,052,780	UT	Situs	20,935,747	
Distribution Plant	366	3	21,585,160	UT	Situs	9,604,139	
Distribution Plant	367	3	51,927,838	UT	Situs	23,104,864	
Distribution Plant	368	3	78,417,768	UT	Situs	34,891,341	
Distribution Plant	369	3	41,585,815	UT	Situs	18,503,266	
Distribution Plant	370	3	13,908,107	UT	Situs	6,188,298	
Distribution Plant	371	3	654,904	UT	Situs	291,394	
Distribution Plant	373	3	4,566,206	UT	Situs	2,031,696	
General Plant	397	3	3,794,445	CA	0.000%	-	
General Plant	397	3	14,328,966	OR	0.000%	-	
General Plant	397	3	2,684,080	WA	0.000%	-	
General Plant	397	3	2,936,009	WYP	0.000%	-	
General Plant	397	3	7,246,749	UT	100.000%	7,246,749	
General Plant	397	3	785,715	ID	0.000%	-	
General Plant	397	3	(786,979)	WYU	0.000%	-	
General Plant	397	3	(1,434,379)	SG	43.284%	(620,858)	
General Plant	397	3	(3,089,544)	SG	43.284%	(1,337,281)	
General Plant	397	3	3,053,150	SG	43.284%	1,321,529	
General Plant	397	3	(12,482,408)	SO	42.899%	(5,354,841)	
General Plant	397	3	(416,520)	SSGCH	42.002%	(174,947)	
General Plant	397	3	(11,040)	SSGCT	43.303%	(4,781)	
General Plant	397	3	(1,522,854)	CN	45.875%	(698,614)	
General Plant	397	3	(154,181)	SE	42.587%	(65,660)	
Mining Plant	399	3	42,275,172	SE	42.587%	18,003,583	
			<u>3,126,556,486</u>			<u>1,351,642,750</u>	

**Description of Adjustment:**

This adjustment reflects capital additions and retirements into results using a 13 month average methodology. Electric Plant In Service balances are walked forward each month and include both retirements and capital additions. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over \$5 million (total company basis) are described on pages 8.8.35 through 8.8.47. Plant retirements are calculated on pro forma plant balances included in this filing.

	<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 Rate Base:</b>							
Intangible Plant	303	3	60,698	CA	0.000%	-	
Intangible Plant	303	3	3,495,798	CN	45.875%	1,603,708	
Intangible Plant	303	3	-	SG	43.284%	-	
Intangible Plant	303	3	(172,288)	SG	43.284%	(74,573)	
Intangible Plant	303	3	16,075	ID	0.000%	-	
Intangible Plant	303	3	118,073	OR	0.000%	-	
Intangible Plant	303	3	(288,141)	SE	42.587%	(122,710)	
Intangible Plant	302	3	15,392,410	SG	43.284%	6,662,468	
Intangible Plant	302	3	(1,860,338)	SG-P	43.284%	(805,231)	
Intangible Plant	303	3	-	SG-U	43.284%	-	
Intangible Plant	303	3	-	SSGCH	42.002%	-	
Intangible Plant	303	3	15,445,585	SO	42.899%	6,626,017	
Intangible Plant	303	3	910,183	UT	100.000%	910,183	
Intangible Plant	303	3	51,578	WA	0.000%	-	
Intangible Plant	303	3	348,364	WYP	0.000%	-	
Intangible Plant	303	3	-	WYU	0.000%	-	
			<u>33,517,997</u>			<u>14,799,863</u>	8.8.3
Total EPIS Adjustment			<u>3,160,074,483</u>			<u>1,366,442,613</u>	8.8.3

**Description of Adjustment:**

This adjustment reflects capital additions and retirements into results using a 13 month average methodology. Electric Plant In Service balances are walked forward each month and include both retirements and capital additions. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over \$5 million (total company basis) are described on pages 8.8.35 through 8.8.47. Plant retirements are calculated on pro forma plant balances included in this filing.

Rocky Mountain Power  
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Description	Account	Factor	Beg/End Average 12 ME Jun 2010 EPIS Balance	Test Period EPIS Balance (13 Month Average)	Adjustment to Test Period
<b>Steam Production Plant:</b>					
Pre-merger Pacific	312	SG	1,166,241,928	1,122,103,974	(44,137,954)
Pre-merger Utah	312	SG	1,306,253,978	1,284,707,427	(21,546,551)
Post-merger	312	SG	2,477,149,350	3,555,766,623	1,078,617,273
Post-merger	312	SSGCH	518,921,745	517,060,272	(1,861,473)
Total Steam Plant			5,468,567,001	6,479,638,295	1,011,071,294
<b>Hydro Production Plant:</b>					
Pre-merger Pacific	332	SG	195,412,957	193,097,903	(2,315,054)
Pre-merger Utah	332	SG	44,281,425	43,663,635	(617,791)
Post-merger	332	SG-P	210,624,240	302,436,680	91,812,440
Post-merger	332	SG-U	79,698,493	87,972,014	8,273,520
Total Hydro Plant			530,017,115	627,170,231	97,153,116
<b>Other Production Plant:</b>					
Pre-merger Utah	343	SG	1,214,668	884,623	(330,045)
Post-merger	343	SG	1,222,592,220	1,205,021,310	(17,570,910)
Post-merger Wind	343	SG-W	1,623,103,808	2,013,307,400	390,203,592
Post-merger	343	SSGCT	77,672,677	80,390,707	2,718,030
Total Other Production Plant			2,924,583,372	3,299,604,040	375,020,667
<b>Transmission Plant:</b>					
Pre-merger Pacific	355	SG	578,087,378	572,666,351	(5,421,028)
Pre-merger Utah	355	SG	660,612,063	653,830,713	(6,781,350)
Post-merger	355	SG	2,170,039,454	3,374,766,417	1,204,726,963
Total Transmission Plant			3,408,738,896	4,601,263,481	1,192,524,585
<b>Distribution Plant:</b>					
California	360-373	CA	211,320,113	224,938,095	13,617,982
Oregon	360-373	OR	1,659,022,724	1,763,946,448	104,923,724
Washington	360-373	WA	388,806,934	417,749,568	28,942,634
Eastern Wyoming	360-373	WYP	447,345,602	502,199,449	54,853,847
Utah	360-373	UT	2,259,920,944	2,435,041,324	175,120,380
Idaho	360-373	ID	264,602,527	279,685,595	15,083,068
Western Wyoming	360-373	WYU	83,881,660	84,920,466	1,038,806
Total Distribution Plant			5,314,900,503	5,708,480,945	393,580,441
<b>General Plant:</b>					
California	397	CA	12,688,406	16,482,851	3,794,445
Oregon	397	OR	148,019,766	162,348,732	14,328,966
Washington	397	WA	41,697,613	44,381,694	2,684,080
Eastern Wyoming	397	WYP	56,142,003	59,078,012	2,936,009
Utah	397	UT	164,248,968	171,495,717	7,246,749
Idaho	397	ID	31,378,712	32,164,427	785,715
Western Wyoming	397	WYU	12,177,414	11,390,435	(786,979)
Pre-merger Pacific	397	SG	7,859,754	6,425,375	(1,434,379)
Pre-merger Utah	397	SG	16,178,643	13,089,099	(3,089,544)
Post-merger	397	SG	162,460,240	165,513,390	3,053,150
General Office	397	SO	234,566,073	222,083,665	(12,482,408)
General Office	397	SSGCH	4,475,630	4,059,110	(416,520)
General Office	397	SSGCT	204,151	193,111	(11,040)
Customer Service	397	CN	24,755,029	23,232,175	(1,522,854)
Fuel Related	397	SE	778,881	624,700	(154,181)
Total General Plant			917,631,283	932,562,492	14,931,210

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Description	Account	Factor	Beg/End Average 12 ME Jun 2010 EPIS Balance	Test Period EPIS Balance (13 Month Average)	Adjustment to Test Period	
<b>Mining Plant:</b>						
Coal Mine	399	SE	275,215,012	317,490,184	42,275,172	
Total Mining Plant			275,215,012	317,490,184	42,275,172	
<b>Intangible Plant:</b>						
California	303	CA	60,698	121,395	60,698	
Customer Service	303	CN	117,784,883	121,280,681	3,495,798	
Pre-merger Utah	303	SG	600,993	600,993	-	
Pre-merger Pacific	303	SG	172,288	-	(172,288)	
Idaho	303	ID	1,408,456	1,424,531	16,075	
Oregon	303	OR	1,116,073	1,234,146	118,073	
Fuel Related	303	SE	3,628,936	3,340,795	(288,141)	
Post-merger	302	SG	107,209,279	122,601,689	15,392,410	
Hydro Relicensing	302	SG-P	99,510,458	97,650,120	(1,860,338)	
Hydro Relicensing	303	SG-U	9,240,742	9,240,742	-	
Post-merger	303	SSGCH	-	-	-	
General Office	303	SO	363,968,036	379,413,621	15,445,585	
Utah	303	UT	1,858,893	2,769,076	910,183	
Washington	303	WA	280,701	332,279	51,578	
Eastern Wyoming	303	WYP	992,975	1,341,339	348,364	
Western Wyoming	303	WYU	-	-	-	
Total Intangible Plant			707,833,411	741,351,409	33,517,997	
<b>Total EPIS Balance</b>			19,547,486,593	22,707,561,077	3,160,074,483	
				<b>Ref. 8.8.21</b>	<b>Ref 8.8.1</b>	
<b>Klamath Capital</b>			81,920,163	158,068,934	76,148,771	Ref. 8.12
<b>Goose Creek Capital</b>			432,913	-	(432,913)	Ref. 8.6
<b>Trapper Mine Capital</b>			-	10,285,516	10,285,516	Ref. 8.2
<b>Jim Bridger Mine Capital</b>			-	181,887,704	181,887,704	Ref. 8.3
<b>Total EPIS Balances</b>			19,629,839,670	23,057,803,231	3,427,963,562	Ref. 2.2

Rocky Mountain Power  
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Pro Forma Plant Additions and Retirements

Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Jun 2010	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2010	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2010	Capital Additions	Retirements	
<b>Steam Production Plant:</b>												
Pre-merger Pacific	SG	-1.305%	1,144,376,319	-	(1,244,211)	1,143,132,108	-	(1,244,211)	1,141,887,898	-	(1,244,211)	
Pre-merger Utah	SG	-0.932%	1,302,849,925	-	(1,011,903)	1,301,838,022	-	(1,011,903)	1,300,826,119	-	(1,011,903)	
Post-merger	SG	-0.581%	2,732,392,378	1,216,780	(1,321,895)	2,732,287,262	5,474,206	(1,321,895)	2,736,439,573	250,846	(1,321,895)	
Geothermal - Blundell	SG	-0.581%	26,273,155	-	(12,711)	26,260,444	-	(12,711)	26,247,733	-	(12,711)	
Pollution Control Equipment	SG	-0.581%	-	4,430,102	-	4,430,102	1,205,771	-	5,635,873	3,378,392	-	
Pollution Control Equipment	SSGCH	-1.081%	-	-	-	-	-	-	-	-	-	
Post-merger	SSGCH	-1.081%	520,474,937	65,976	(469,044)	520,071,868	318,106	(469,044)	519,920,930	(83,870)	(469,044)	
Total Steam Plant	SSGCH	-1.081%	5,726,366,714	5,712,857	(4,059,764)	5,728,019,807	6,998,083	(4,059,764)	5,730,958,127	3,545,368	(4,059,764)	
<b>Hydro Production Plant:</b>												
Pre-merger Pacific	SG	-0.391%	194,235,834	-	(63,323)	194,172,511	-	(63,323)	194,109,188	-	(63,323)	
Pre-merger Utah	SG	-0.677%	44,110,093	-	(24,874)	44,085,219	-	(24,874)	44,060,344	-	(24,874)	
Post-merger	SG-P	-0.191%	230,869,246	749,830	(36,746)	231,582,330	6,723,159	(36,746)	238,268,744	1,383,438	(375,724)	
Post-merger	SG-U	-0.261%	80,829,624	2,233,427	(17,574)	83,045,477	(139,534)	(17,574)	82,888,368	278,250	(17,574)	
Total Hydro Plant			550,044,797	2,983,257	(142,518)	552,885,537	6,583,626	(142,518)	559,326,645	1,661,687	(481,496)	
<b>Other Production Plant:</b>												
Pre-merger Utah	SG	-2.476%	1,207,716	-	(2,492)	1,205,224	-	(2,492)	1,202,731	-	(2,492)	
Post-merger	SG	-2.012%	1,222,214,699	6,535	(2,049,209)	1,220,172,025	151,263	(2,049,209)	1,218,274,078	6,101	(2,049,209)	
Post-merger Wind	SG-W	-0.032%	1,759,024,238	70,940	(20,049)	1,759,075,129	25,859	(20,049)	1,759,080,939	43,442	(20,049)	
Post-merger	SSGCT	-0.397%	78,869,459	-	(26,087)	78,843,372	500,474	(26,087)	79,317,759	-	(26,087)	
Total Other Plant			3,061,316,111	77,475	(2,097,837)	3,059,295,749	677,596	(2,097,837)	3,057,875,508	49,543	(2,097,837)	
<b>Transmission Plant:</b>												
Pre-merger Pacific	SG	-0.462%	576,652,668	-	(221,895)	576,430,773	-	(221,895)	576,208,877	-	(221,895)	
Pre-merger Utah	SG	-0.399%	657,761,311	-	(218,736)	657,542,576	-	(218,736)	657,323,840	-	(218,736)	
Post-merger	SG	-0.352%	2,405,273,374	30,886,248	(706,171)	2,435,453,451	10,281,011	(706,171)	2,445,028,291	7,943,931	(710,612)	
Total Transmission Plant			3,639,687,353	30,886,248	(1,146,802)	3,669,426,799	10,281,011	(1,146,802)	3,678,561,008	7,943,931	(1,151,243)	
<b>Distribution Plant:</b>												
California	CA	-0.521%	215,031,754	212,490	(93,324)	215,150,920	224,919	(93,324)	215,282,515	1,320,428	(93,324)	
Oregon	OR	-0.597%	1,685,547,056	3,309,008	(638,027)	1,688,018,037	7,794,253	(638,027)	1,694,974,263	4,843,067	(845,691)	
Washington	WA	-0.653%	393,860,680	1,234,529	(214,432)	394,880,777	5,005,513	(214,432)	399,671,858	796,090	(214,432)	
Eastern Wyoming	WYP	-0.735%	456,400,838	4,884,814	(279,480)	461,006,172	1,770,360	(279,480)	462,497,052	2,292,157	(279,480)	
Utah	UT	-0.710%	2,308,026,857	9,174,446	(1,365,592)	2,315,835,710	4,880,525	(1,365,592)	2,317,460,897	8,243,167	(1,365,592)	
Idaho	ID	-0.851%	268,389,466	1,722,340	(190,414)	269,921,392	869,243	(190,414)	270,600,222	970,325	(190,414)	
Western Wyoming	WYU	-0.822%	85,976,674	-	(58,883)	85,917,791	-	(58,883)	85,858,908	-	(58,883)	
Total Distribution Plant			5,413,233,324	20,537,626	(3,040,151)	5,430,730,799	20,544,813	(3,040,151)	5,446,345,715	18,465,234	(3,047,815)	

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Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Jun 2010	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2010	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2010	Capital Additions	Retirements	
<b>General Plant:</b>												
California	CA	-4.514%	12,812,925	11,812	(48,203)	12,776,533	5,779	(48,203)	12,734,109	107,797	(48,203)	
Oregon	OR	-4.844%	148,313,173	1,900,233	(598,677)	149,614,729	973,468	(598,677)	149,989,519	920,046	(598,677)	
Washington	WA	-3.688%	42,117,517	357,242	(129,437)	42,345,323	318,385	(129,437)	42,534,271	151,552	(129,437)	
Eastern Wyoming	WYP	-4.956%	56,307,258	624,175	(232,552)	56,698,881	319,297	(232,552)	56,785,626	74,557	(232,552)	
Utah	UT	-4.371%	166,024,554	1,149,160	(604,720)	166,568,995	1,087,176	(604,720)	167,051,452	268,125	(604,720)	
Idaho	ID	-4.797%	31,707,447	256,603	(126,763)	31,837,287	135,199	(126,763)	31,845,723	25,318	(126,763)	
Western Wyoming	WYU	-4.930%	12,279,632	-	(50,447)	12,229,186	-	(50,447)	12,178,739	-	(50,447)	
Pre-merger Pacific	SG	-9.173%	7,405,149	-	(56,607)	7,348,541	-	(56,607)	7,291,934	-	(56,607)	
Pre-merger Utah	SG	-10.972%	15,534,936	-	(142,040)	15,392,896	-	(142,040)	15,250,855	-	(142,040)	
Post-merger	SG	-3.597%	170,045,645	5,177	(509,689)	169,541,133	967	(509,689)	169,032,412	128,481	(509,917)	
General Office	SO	-8.296%	228,559,861	1,150,013	(1,580,203)	228,129,671	1,275,690	(1,580,203)	227,825,158	2,001,961	(1,580,203)	
General Office	SSGCH	-6.173%	4,461,531	-	(22,952)	4,438,579	-	(22,952)	4,415,626	-	(22,952)	
General Office	SSGCT	-3.662%	204,151	-	(623)	203,528	-	(623)	202,905	-	(623)	
Customer Service	CN	-4.478%	24,871,409	-	(92,819)	24,778,590	-	(92,819)	24,685,771	-	(92,819)	
Fuel Related	SE	-11.136%	689,036	-	(6,394)	682,642	-	(6,394)	676,248	-	(6,394)	
Total General Plant			921,334,222	5,454,416	(4,202,126)	922,586,513	4,115,962	(4,202,126)	922,500,349	3,677,837	(4,202,354)	
<b>Mining Plant:</b>												
Coal Mine	SE	-1.609%	278,829,649	45,611	(373,970)	278,501,289	3,098,350	(373,970)	281,225,669	309,082	(373,970)	
Total Mining Plant			278,829,649	45,611	(373,970)	278,501,289	3,098,350	(373,970)	281,225,669	309,082	(373,970)	
<b>Intangible Plant:</b>												
California	CA	0.000%	121,395	-	-	121,395	-	-	121,395	-	-	
Customer Service	CN	-0.211%	119,525,473	126,607	(21,047)	119,631,033	140,416	(21,047)	119,750,402	169,034	(21,047)	
Pre-merger Utah	SG	0.000%	600,993	-	-	600,993	-	-	600,993	-	-	
Pre-merger Pacific	SG	-37.839%	-	-	-	-	-	-	-	-	-	
Idaho	ID	0.000%	1,424,531	-	-	1,424,531	-	-	1,424,531	-	-	
Oregon	OR	-19.468%	1,687,053	-	(27,369)	1,659,684	-	(27,369)	1,632,314	-	(27,369)	
Fuel Related	SE	-1.953%	3,440,744	-	(5,599)	3,435,145	-	(5,599)	3,429,546	-	(5,599)	
Post-merger	SG	-7.996%	109,106,925	110,919	(726,990)	108,490,853	4,485,465	(726,990)	112,249,328	134,946	(726,990)	
Hydro Relicensing	SG-P	-1.253%	99,510,474	-	(103,903)	99,406,571	-	(103,903)	99,302,668	-	(103,903)	
Hydro Relicensing	SG-U	0.000%	9,240,742	-	-	9,240,742	-	-	9,240,742	-	-	
General Office	SO	-0.845%	364,941,843	898,621	(257,019)	365,583,445	1,157,337	(257,019)	366,483,762	1,189,155	(257,019)	
Utah	UT	-0.078%	2,772,311	-	(180)	2,772,132	-	(180)	2,771,952	-	(180)	
Washington	WA	-30.969%	559,087	-	(14,429)	544,658	-	(14,429)	530,229	-	(14,429)	
Eastern Wyoming	WYP	0.000%	1,341,339	-	-	1,341,339	-	-	1,341,339	-	-	
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	
Total Intangible Plant			714,272,908	1,136,147	(1,156,536)	714,252,519	5,783,218	(1,156,536)	718,879,201	1,493,135	(1,156,536)	
<b>Total</b>												
			20,305,085,080	66,833,637	(16,219,703)	20,355,699,013	58,082,658	(18,109,449)	20,395,672,222	37,145,818	(16,571,015)	

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Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Sep 2010	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2010	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2010	Capital Additions	Retirements	
<b>Steam Production Plant:</b>												
Pre-merger Pacific	SG	-1.305%	1,140,643,687	-	(1,244,211)	1,139,399,476	-	(1,244,211)	1,138,155,265	-	(1,244,211)	
Pre-merger Utah	SG	-0.932%	1,299,814,217	-	(1,011,903)	1,298,802,314	-	(1,011,903)	1,297,790,411	-	(1,011,903)	
Post-merger	SG	-0.581%	2,735,368,524	14,543,644	(1,321,895)	2,748,590,273	61,663,210	(1,321,895)	2,808,931,588	12,430,436	(1,321,895)	
Geothermal - Bundell	SG	-0.581%	26,235,023	-	(12,711)	26,222,312	-	(12,711)	26,209,602	-	(12,711)	
Pollution Control Equipment	SG	-0.581%	9,014,265	1,633,706	-	10,647,971	94,356,259	-	105,004,230	13,995,485	-	
Pollution Control Equipment	SSGCH	-1.081%	-	-	-	-	-	-	-	-	-	
Post-merger	SSGCH	-1.081%	519,368,016	806,679	(469,044)	519,705,651	14,525	(469,044)	519,251,132	1,297,472	(469,044)	
Total Steam Plant			5,730,443,732	16,984,029	(4,059,764)	5,743,367,997	156,033,994	(4,059,764)	5,895,342,228	27,723,392	(4,059,764)	
<b>Hydro Production Plant:</b>												
Pre-merger Pacific	SG	-0.391%	194,045,865	-	(63,323)	193,982,542	-	(63,323)	193,919,219	-	(63,323)	
Pre-merger Utah	SG	-0.677%	44,035,470	-	(24,874)	44,010,595	-	(24,874)	43,985,721	-	(24,874)	
Post-merger	SG-P	-0.191%	239,276,457	639,534	(36,746)	239,879,246	2,031,641	(36,746)	241,874,140	13,133,947	(36,746)	
Post-merger	SG-U	-0.261%	83,149,044	1,539,298	(17,574)	84,670,728	159,935	(17,574)	84,813,089	12,576	(17,574)	
Total Hydro Plant			560,506,836	2,178,792	(142,518)	562,543,110	2,191,576	(142,518)	564,592,169	13,146,523	(142,518)	
<b>Other Production Plant:</b>												
Pre-merger Utah	SG	-2.476%	1,200,239	-	(2,492)	1,197,747	-	(2,492)	1,195,255	-	(2,492)	
Post-merger	SG	-2.012%	1,216,230,969	909,134	(2,049,209)	1,215,090,894	248,035	(2,049,209)	1,213,289,720	3,245,554	(2,049,209)	
Post-merger Wind	SG-W	-0.032%	1,759,104,333	252,297,550	(20,049)	2,011,381,833	975,540	(20,049)	2,012,337,324	1,166,901	(20,049)	
Post-merger	SSGCT	-0.397%	79,291,672	-	(26,087)	79,265,585	-	(26,087)	79,239,498	-	(26,087)	
Total Other Plant			3,055,827,213	253,206,683	(2,097,837)	3,306,936,059	1,223,575	(2,097,837)	3,306,061,797	4,412,455	(2,097,837)	
<b>Transmission Plant:</b>												
Pre-merger Pacific	SG	-0.462%	575,986,982	-	(221,895)	575,765,087	-	(221,895)	575,543,191	-	(221,895)	
Pre-merger Utah	SG	-0.399%	657,105,104	-	(218,736)	656,886,369	-	(218,736)	656,667,633	-	(218,736)	
Post-merger	SG	-0.352%	2,452,261,610	151,821,485	(706,171)	2,603,376,924	404,754,339	(706,171)	3,007,425,092	143,610,636	(1,043,125)	
Total Transmission Plant			3,685,353,696	151,821,485	(1,146,802)	3,836,028,379	404,754,339	(1,146,802)	4,239,635,917	143,610,636	(1,483,756)	
<b>Distribution Plant:</b>												
California	CA	-0.521%	216,509,619	568,087	(93,324)	216,984,382	545,796	(93,324)	217,436,854	530,037	(93,324)	
Oregon	OR	-0.597%	1,698,971,639	4,848,626	(838,027)	1,702,982,238	4,658,375	(838,027)	1,706,802,586	7,650,804	(838,027)	
Washington	WA	-0.653%	400,253,516	798,678	(214,432)	400,837,762	767,339	(214,432)	401,390,670	745,183	(214,432)	
Eastern Wyoming	WY	-0.735%	464,509,729	1,614,678	(279,480)	465,844,928	4,761,374	(279,480)	470,326,822	13,187,493	(279,480)	
Utah	UT	-0.710%	2,324,338,472	5,806,784	(1,365,592)	2,328,779,664	7,229,140	(1,365,592)	2,334,643,212	4,027,044	(1,365,592)	
Idaho	ID	-0.851%	271,380,133	73,035	(190,414)	271,262,754	672,631	(190,414)	271,744,971	746,177	(190,414)	
Western Wyoming	WYU	-0.822%	85,800,025	-	(58,883)	85,741,143	-	(58,883)	85,682,260	-	(58,883)	
Total Distribution Plant			5,461,763,133	13,709,888	(3,040,151)	5,472,432,870	18,634,655	(3,040,151)	5,488,027,375	26,886,738	(3,040,151)	

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Pro Forma Plant Additions and Retirements

Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Sep 2010	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2010	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2010	Capital Additions	Retirements
<b>General Plant:</b>											
California	CA	-4.514%	12,793,703	247,087	(48,203)	12,992,587	518,375	(48,203)	13,462,759	675,834	(48,203)
Oregon	OR	-4.844%	150,310,888	2,108,893	(598,677)	151,821,103	1,461,508	(598,677)	152,683,934	3,480,268	(598,677)
Washington	WA	-3.688%	42,556,387	347,382	(129,437)	42,774,332	135,695	(129,437)	42,780,590	537,476	(129,437)
Eastern Wyoming	WYP	-4.956%	56,627,631	86,522	(232,552)	56,481,601	355,712	(232,552)	56,604,761	37,541	(232,552)
Utah	UT	-4.371%	166,714,857	311,156	(604,720)	166,421,294	810,832	(604,720)	166,627,406	135,008	(604,720)
Idaho	ID	-4.797%	31,744,278	29,382	(126,763)	31,646,897	(9,471)	(126,763)	31,510,663	12,749	(126,763)
Western Wyoming	WYU	-4.930%	12,128,293	-	(50,447)	12,077,846	-	(50,447)	12,027,400	-	(50,447)
Pre-merger Pacific	SG	-9.173%	7,235,326	-	(56,607)	7,178,719	-	(56,607)	7,122,112	-	(56,607)
Pre-merger Utah	SG	-10.972%	15,108,815	-	(142,040)	14,966,774	-	(142,040)	14,824,734	-	(142,040)
Post-merger	SG	-3.597%	168,650,975	333,820	(509,689)	168,475,106	68,944	(509,689)	168,034,362	1,503,528	(509,689)
General Office	SO	-8.296%	228,246,917	1,677,570	(1,580,203)	228,344,284	1,860,622	(1,580,203)	228,624,704	2,029,043	(1,580,203)
General Office	SSGCH	-6.173%	4,392,674	-	(22,952)	4,369,722	-	(22,952)	4,346,770	-	(22,952)
General Office	SSGCT	-3.662%	202,282	-	(623)	201,659	-	(623)	201,036	-	(623)
Customer Service	CN	-4.478%	24,592,952	-	(92,819)	24,500,134	-	(92,819)	24,407,315	-	(92,819)
Fuel Related	SE	-11.136%	689,854	-	(6,394)	683,460	-	(6,394)	657,066	50,991	(6,394)
Total General Plant			921,975,832	5,141,812	(4,202,126)	922,915,518	5,202,218	(4,202,126)	923,915,610	8,462,436	(4,202,126)

**Mining Plant:**

Coal Mine	SE	-1.609%	281,160,781	697,586	(373,970)	281,484,397	491,401	(373,970)	281,601,827	18,739,563	(373,970)
Total Mining Plant			281,160,781	697,586	(373,970)	281,484,397	491,401	(373,970)	281,601,827	18,739,563	(373,970)

**Intangible Plant:**

California	CA	0.000%	121,395	-	-	121,395	-	-	121,395	-	-
Customer Service	CN	-0.211%	119,898,390	196,862	(21,047)	120,074,205	216,215	(21,047)	120,269,374	233,274	(21,047)
Pre-merger Utah	SG	0.000%	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	-37.839%	-	-	-	-	-	-	-	-	-
Idaho	ID	0.000%	1,424,531	-	-	1,424,531	-	-	1,424,531	-	-
Oregon	OR	-19.468%	1,604,945	-	(27,369)	1,577,576	-	(27,369)	1,550,207	-	(27,369)
Fuel Related	SE	-1.953%	3,423,947	-	(5,599)	3,418,348	-	(5,599)	3,412,749	-	(5,599)
Post-merger	SG	-7.996%	111,657,283	260,611	(726,990)	111,190,904	162,632	(726,990)	110,626,546	4,088,430	(726,990)
Hydro Relicensing	SG-P	-1.253%	99,198,765	-	(103,903)	99,094,862	-	(103,903)	98,990,959	-	(103,903)
Hydro Relicensing	SG-U	0.000%	9,240,742	-	-	9,240,742	-	-	9,240,742	-	-
General Office	SO	-0.845%	367,415,898	1,296,988	(257,019)	368,455,867	1,433,134	(257,019)	369,631,982	3,168,919	(257,019)
Utah	UT	-0.078%	2,771,772	-	(180)	2,771,592	-	(180)	2,771,413	-	(180)
Washington	WA	-30.969%	515,800	-	(14,429)	501,371	-	(14,429)	486,942	-	(14,429)
Eastern Wyoming	WYP	0.000%	1,341,339	-	-	1,341,339	-	-	1,341,339	-	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-
Total Intangible Plant			719,215,800	1,754,462	(1,156,536)	719,813,726	1,811,982	(1,156,536)	720,469,171	7,490,623	(1,156,536)

**Total**

			20,416,247,024	445,494,736	(16,219,703)	20,845,522,057	590,343,740	(16,219,703)	21,419,646,094	250,472,367	(16,556,657)
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Rocky Mountain Power  
Utah General Rate Case - June 2012  
Pro Forma Plant Additions and Retirements

Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Dec 2010	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2011	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2011	Capital Additions	Retirements	
<b>Steam Production Plant:</b>												
Pre-merger Pacific	SG	-1.305%	1,136,911,054	-	(1,236,094)	1,135,674,960	-	(1,236,094)	1,134,438,865	-	(1,236,094)	
Pre-merger Utah	SG	-0.932%	1,296,778,509	-	(1,007,187)	1,295,771,322	-	(1,007,187)	1,294,764,134	-	(1,007,187)	
Post-merger	SG	-0.581%	2,820,040,129	331,843	(1,364,298)	2,819,007,674	766,499	(1,364,298)	2,818,409,876	3,178,499	(1,364,298)	
Geothermal - Blundell	SG	-0.581%	26,196,891	-	(12,674)	26,184,217	-	(12,674)	26,171,544	-	(12,674)	
Pollution Control Equipment	SG	-0.581%	118,999,715	1,370,531	(57,570)	120,312,675	1,234,441	(57,570)	121,489,546	32,865,936	(57,570)	
Pollution Control Equipment	SSGCH	-1.081%	-	-	-	-	-	-	-	-	-	
Post-merger	SSGCH	-1.081%	520,079,559	450,058	(468,688)	520,060,929	-	(468,688)	519,592,241	-	(468,688)	
Total Steam Plant			5,919,005,857	2,152,433	(4,146,512)	5,917,011,778	2,000,940	(4,146,512)	5,914,866,206	36,044,435	(4,146,512)	
<b>Hydro Production Plant:</b>												
Pre-merger Pacific	SG	-0.391%	193,855,895	-	(63,199)	193,792,696	-	(63,199)	193,729,497	-	(63,199)	
Pre-merger Utah	SG	-0.677%	43,960,847	-	(24,790)	43,936,056	-	(24,790)	43,911,266	-	(24,790)	
Post-merger	SG-P	-0.191%	254,971,342	370,854	(40,582)	255,301,614	7,336	(40,582)	255,268,368	7,336	(40,582)	
Post-merger	SG-U	-0.261%	84,808,091	1,989,992	(18,439)	86,779,644	-	(18,439)	86,761,205	803,896	(18,439)	
Total Hydro Plant			577,596,174	2,360,846	(147,011)	579,810,010	7,336	(147,011)	579,670,335	811,232	(147,011)	
<b>Other Production Plant:</b>												
Pre-merger Utah	SG	-2.476%	1,192,763	-	(2,461)	1,190,302	-	(2,461)	1,187,841	-	(2,461)	
Post-merger	SG	-2.012%	1,214,486,065	-	(2,036,251)	1,212,449,814	-	(2,036,251)	1,210,413,562	-	(2,036,251)	
Post-merger Wind	SG-W	-0.032%	2,013,484,176	-	(20,109)	2,013,464,067	-	(20,109)	2,013,443,958	-	(20,109)	
Post-merger	SSGCT	-0.397%	79,213,411	-	(26,201)	79,187,210	-	(26,201)	79,161,009	761,335	(26,201)	
Total Other Plant			3,308,376,415	-	(2,085,022)	3,306,291,393	-	(2,085,022)	3,304,206,370	761,335	(2,085,022)	
<b>Transmission Plant:</b>												
Pre-merger Pacific	SG	-0.462%	575,321,296	-	(221,383)	575,099,913	-	(221,383)	574,878,530	-	(221,383)	
Pre-merger Utah	SG	-0.399%	656,448,897	-	(218,299)	656,230,598	-	(218,299)	656,012,299	-	(218,299)	
Post-merger	SG	-0.352%	3,149,992,603	8,376,618	(924,815)	3,157,444,406	17,263,265	(924,815)	3,173,782,856	30,612,384	(924,815)	
Total Transmission Plant			4,381,762,796	8,376,618	(1,364,497)	4,388,774,917	17,263,265	(1,364,497)	4,404,673,685	30,612,384	(1,364,497)	
<b>Distribution Plant:</b>												
California	CA	-0.521%	217,873,568	624,756	(94,557)	218,403,767	652,965	(94,557)	218,962,175	725,410	(94,557)	
Oregon	OR	-0.597%	1,713,615,364	4,022,140	(851,982)	1,716,785,521	4,016,228	(851,982)	1,719,949,767	4,587,485	(851,982)	
Washington	WA	-0.653%	401,921,421	913,765	(218,820)	402,616,366	6,798,931	(218,820)	409,196,477	1,048,698	(218,820)	
Eastern Wyoming	WYP	-0.735%	483,234,835	1,563,316	(295,912)	484,502,239	1,600,399	(295,912)	485,806,726	1,607,613	(295,912)	
Utah	UT	-0.710%	2,337,304,664	5,307,493	(1,382,915)	2,341,229,242	5,615,134	(1,382,915)	2,345,461,460	5,956,844	(1,382,915)	
Idaho	ID	-0.851%	272,300,734	646,828	(193,189)	272,754,374	673,962	(193,189)	273,235,148	693,445	(193,189)	
Western Wyoming	WYU	-0.822%	85,623,377	-	(58,641)	85,564,736	-	(58,641)	85,506,095	-	(58,641)	
Total Distribution Plant			5,511,873,962	13,078,299	(3,096,016)	5,521,856,245	19,357,618	(3,096,016)	5,538,117,848	14,619,496	(3,096,016)	

Rocky Mountain Power  
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Pro Forma Plant Additions and Retirements

Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Dec 2010	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2011	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2011	Capital Additions	Retirements	
<b>General Plant:</b>												
California	CA	-4.514%	14,090,389	90,317	(53,009)	14,127,697	110,004	(53,009)	14,184,692	145,564	(53,009)	
Oregon	OR	-4.844%	155,565,525	433,407	(627,952)	155,370,980	435,034	(627,952)	155,178,062	574,936	(627,952)	
Washington	WA	-3.688%	43,188,629	108,567	(132,729)	43,164,467	99,636	(132,729)	43,131,375	161,529	(132,729)	
Eastern Wyoming	WYP	-4.956%	56,409,751	134,558	(232,975)	56,311,333	143,928	(232,975)	56,222,285	113,927	(232,975)	
Utah	UT	-4.371%	166,157,695	425,384	(605,205)	165,977,874	458,566	(605,205)	165,831,236	411,671	(605,205)	
Idaho	ID	-4.797%	31,396,648	95,248	(125,520)	31,366,376	99,626	(125,520)	31,340,481	84,259	(125,520)	
Western Wyoming	WYU	-4.930%	11,976,953	-	(49,203)	11,927,750	-	(49,203)	11,878,547	-	(49,203)	
Pre-merger Pacific	SG	-9.173%	7,065,504	-	(54,011)	7,011,493	-	(54,011)	6,957,482	-	(54,011)	
Pre-merger Utah	SG	-10.972%	14,682,693	-	(134,248)	14,548,445	-	(134,248)	14,414,197	-	(134,248)	
Post-merger	SG	-3.597%	169,026,201	-	(506,639)	168,521,563	310,000	(506,639)	168,324,924	-	(506,639)	
General Office	SO	-8.296%	229,073,543	805,627	(1,583,754)	228,295,416	755,335	(1,583,754)	227,466,997	736,277	(1,583,754)	
General Office	SSGCH	-6.173%	4,323,817	-	(22,244)	4,301,574	-	(22,244)	4,279,330	-	(22,244)	
General Office	SSGCT	-3.662%	200,413	-	(612)	199,802	-	(612)	199,190	-	(612)	
Customer Service	CN	-4.478%	24,314,496	-	(90,740)	24,223,756	-	(90,740)	24,133,015	-	(90,740)	
Fuel Related	SE	-11.136%	701,663	-	(6,511)	695,151	-	(6,511)	688,640	-	(6,511)	
Total General Plant			928,175,921	2,093,108	(4,225,352)	926,043,677	2,412,129	(4,225,352)	924,230,454	2,228,163	(4,225,352)	
<b>Mining Plant:</b>												
Coal Mine	SE	-1.609%	299,967,421	289,000	(402,320)	299,854,100	449,000	(402,320)	299,900,780	449,000	(402,320)	
Total Mining Plant			299,967,421	289,000	(402,320)	299,854,100	449,000	(402,320)	299,900,780	449,000	(402,320)	
<b>Intangible Plant:</b>												
California	CA	0.000%	121,395	-	-	121,395	-	-	121,395	-	-	
Customer Service	CN	-0.211%	120,481,601	86,600	(21,215)	120,546,986	78,049	(21,215)	120,603,820	71,098	(21,215)	
Pre-merger Utah	SG	0.000%	600,993	-	-	600,993	-	-	600,993	-	-	
Pre-merger Pacific	SG	-37.839%	-	-	-	-	-	-	-	-	-	
Idaho	ID	0.000%	1,424,531	-	-	1,424,531	-	-	1,424,531	-	-	
Oregon	OR	-19.468%	1,522,838	-	(24,705)	1,498,133	-	(24,705)	1,473,428	-	(24,705)	
Fuel Related	SE	-1.953%	3,407,151	-	(5,544)	3,401,606	-	(5,544)	3,396,062	-	(5,544)	
Post-merger	SG	-7.996%	113,987,986	12,585,603	(759,513)	125,814,076	62,107	(759,513)	125,116,669	56,614	(759,513)	
Hydro Relicensing	SG-P	-1.253%	98,887,056	-	(103,252)	98,783,804	-	(103,252)	98,680,552	-	(103,252)	
Hydro Relicensing	SG-U	0.000%	9,240,742	-	-	9,240,742	-	-	9,240,742	-	-	
General Office	SO	-0.845%	372,543,881	609,030	(262,373)	372,890,538	562,046	(262,373)	373,190,211	526,343	(262,373)	
Utah	UT	-0.078%	2,771,233	-	(180)	2,771,053	-	(180)	2,770,873	-	(180)	
Washington	WA	-30.969%	472,514	-	(12,195)	460,319	-	(12,195)	448,124	-	(12,195)	
Eastern Wyoming	WYP	0.000%	1,341,339	-	-	1,341,339	-	-	1,341,339	-	-	
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	
Total Intangible Plant			726,803,258	13,281,234	(1,188,977)	738,895,514	702,202	(1,188,977)	738,408,739	654,055	(1,188,977)	
<b>Total</b>			21,653,561,804	41,631,538	(16,655,708)	21,678,537,634	42,192,491	(16,655,708)	21,704,074,418	86,180,099	(16,655,708)	

Rocky Mountain Power  
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Pro Forma Plant Additions and Retirements

Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Mar 2011	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2011	Capital Additions	Retirements	Adjusted EPIS Balance May 2011	Capital Additions	Retirements	
<b>Steam Production Plant:</b>												
Pre-merger Pacific	SG	-1.305%	1,133,202,771	-	(1,236,094)	1,131,966,677	-	(1,236,094)	1,130,730,582	-	(1,236,094)	
Pre-merger Utah	SG	-0.932%	1,293,756,947	-	(1,007,187)	1,292,749,760	-	(1,007,187)	1,291,742,573	-	(1,007,187)	
Post-merger	SG	-0.581%	2,820,224,077	36,224,941	(1,364,298)	2,855,084,720	40,401,953	(1,364,298)	2,894,122,375	34,736,249	(1,364,298)	
Geothermal - Blundell	SG	-0.581%	26,158,870	-	(12,674)	26,146,196	-	(12,674)	26,133,523	-	(12,674)	
Pollution Control Equipment	SG	-0.581%	154,297,911	97,167,909	(57,570)	251,408,249	99,782,294	(57,570)	351,132,973	3,966,280	(57,570)	
Pollution Control Equipment Post-merger	SSGCH	-1.081%	-	-	-	-	-	-	-	-	-	
Post-merger	SSGCH	-1.081%	519,123,553	477,312	(468,688)	519,132,177	291,825	(468,688)	518,955,314	-	(468,688)	
Total Steam Plant			5,946,764,130	133,870,161	(4,146,512)	6,076,487,779	140,476,072	(4,146,512)	6,212,817,339	38,702,529	(4,146,512)	
<b>Hydro Production Plant:</b>												
Pre-merger Pacific	SG	-0.391%	193,666,297	-	(63,199)	193,603,098	-	(63,199)	193,539,899	-	(63,199)	
Pre-merger Utah	SG	-0.677%	43,886,476	-	(24,790)	43,861,686	-	(24,790)	43,836,895	-	(24,790)	
Post-merger	SG-P	-0.191%	255,235,122	-	(40,582)	255,194,540	264,921	(40,582)	255,418,878	512,607	(40,582)	
Post-merger	SG-U	-0.261%	87,546,661	129,182	(18,439)	87,657,404	-	(18,439)	87,638,965	60,216	(18,439)	
Total Hydro Plant			580,334,556	129,182	(147,011)	580,316,728	264,921	(147,011)	580,434,638	572,823	(147,011)	
<b>Other Production Plant:</b>												
Pre-merger Utah	SG	-2.476%	1,185,379	-	(2,461)	1,182,918	-	(2,461)	1,180,457	-	(2,461)	
Post-merger	SG	-2.012%	1,208,377,311	-	(2,036,251)	1,206,341,060	12,333,851	(2,036,251)	1,216,638,660	918,104	(2,036,251)	
Post-merger Wind	SG-W	-0.352%	2,013,423,849	-	(20,109)	2,013,403,740	-	(20,109)	2,013,383,631	-	(20,109)	
Post-merger	SSGCT	-0.397%	79,896,143	-	(26,201)	79,869,942	-	(26,201)	79,843,742	-	(26,201)	
Total Other Plant			3,302,882,683	-	(2,085,022)	3,300,797,661	12,333,851	(2,085,022)	3,311,046,490	918,104	(2,085,022)	
<b>Transmission Plant:</b>												
Pre-merger Pacific	SG	-0.462%	574,657,147	-	(221,383)	574,435,764	-	(221,383)	574,214,381	-	(221,383)	
Pre-merger Utah	SG	-0.399%	655,794,000	-	(218,299)	655,575,700	-	(218,299)	655,357,401	-	(218,299)	
Post-merger	SG	-0.352%	3,203,470,425	6,755,388	(924,815)	3,209,300,998	73,343,063	(924,815)	3,281,719,246	28,701,818	(924,815)	
Total Transmission Plant			4,433,921,571	6,755,388	(1,364,497)	4,439,312,462	73,343,063	(1,364,497)	4,511,291,028	28,701,818	(1,364,497)	
<b>Distribution Plant:</b>												
California	CA	-0.521%	219,593,028	638,434	(94,557)	220,136,905	650,036	(94,557)	220,692,383	663,394	(94,557)	
Oregon	OR	-0.597%	1,723,685,270	4,512,601	(851,982)	1,727,345,889	6,324,195	(851,982)	1,732,818,102	4,226,611	(851,982)	
Washington	WA	-0.653%	410,026,355	941,104	(218,820)	410,748,638	976,055	(218,820)	411,505,873	1,505,601	(218,820)	
Eastern Wyoming	WYP	-0.735%	487,118,427	1,775,457	(295,912)	488,597,972	1,761,609	(295,912)	490,063,670	1,870,278	(295,912)	
Utah	UT	-0.710%	2,350,035,389	6,089,497	(1,382,915)	2,354,741,971	32,094,921	(1,382,915)	2,385,453,977	7,010,830	(1,382,915)	
Idaho	ID	-0.851%	273,735,404	790,146	(193,189)	274,332,361	762,507	(193,189)	274,901,680	872,272	(193,189)	
Western Wyoming	WYU	-0.822%	85,447,455	-	(58,641)	85,388,814	-	(58,641)	85,330,173	-	(58,641)	
Total Distribution Plant			5,549,641,328	14,747,238	(3,096,016)	5,561,292,550	42,569,323	(3,096,016)	5,600,765,857	16,148,986	(3,096,016)	

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Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Mar 2011		Adjusted EPIS Balance Apr 2011		Adjusted EPIS Balance May 2011		Capital Additions	Retirements	Capital Additions	Retirements
			Adjusted EPIS Balance	Capital Additions	Adjusted EPIS Balance	Capital Additions	Adjusted EPIS Balance	Capital Additions				
<b>General Plant:</b>												
California	CA	-4.514%	14,277,248	99,304	(53,009)	14,323,543	105,057	14,375,592	(53,009)	97,972	(53,009)	
Oregon	OR	-4.844%	155,125,046	517,820	(627,952)	155,014,914	504,919	154,891,881	(627,952)	592,791	(627,952)	
Washington	WA	-3.688%	43,160,175	134,757	(132,729)	43,162,204	137,624	43,167,099	(132,729)	162,910	(132,729)	
Eastern Wyoming	WYP	-4.956%	56,103,236	143,494	(232,975)	56,013,755	113,411	55,894,191	(232,975)	128,854	(232,975)	
Utah	UT	-4.371%	165,637,702	498,744	(605,205)	165,531,242	428,745	165,354,782	(605,205)	487,656	(605,205)	
Idaho	ID	-4.797%	31,299,220	105,721	(125,520)	31,279,421	84,681	31,238,581	(125,520)	91,602	(125,520)	
Western Wyoming	WYU	-4.930%	11,829,344	-	(49,203)	11,780,141	-	11,730,938	(49,203)	-	(49,203)	
Pre-merger Pacific	SG	-9.173%	6,903,471	-	(54,011)	6,849,460	-	6,795,449	(54,011)	-	(54,011)	
Pre-merger Utah	SG	-10.972%	14,279,949	-	(134,248)	14,145,701	-	14,011,453	(134,248)	-	(134,248)	
Post-merger	SG	-3.597%	167,818,285	-	(506,639)	167,311,646	72,279	166,877,286	(506,639)	360,156	(506,639)	
General Office	SO	-8.296%	226,619,520	815,110	(1,583,754)	225,850,875	840,443	225,107,563	(1,583,754)	815,743	(1,583,754)	
General Office	SSGCH	-6.173%	4,257,086	-	(22,244)	4,234,842	-	4,212,598	(22,244)	-	(22,244)	
General Office	SSGCT	-3.662%	198,579	-	(612)	197,967	-	197,355	(612)	-	(612)	
Customer Service	CN	-4.478%	24,042,275	-	(90,740)	23,951,534	-	23,860,794	(90,740)	-	(90,740)	
Fuel Related	SE	-11.136%	682,129	-	(6,511)	675,618	-	669,107	(6,511)	-	(6,511)	
Total General Plant			922,233,265	2,314,951	(4,225,352)	920,322,863	2,287,159	918,384,669	(4,225,352)	2,737,683	(4,225,352)	
<b>Mining Plant:</b>												
Coal Mine	SE	-1.609%	299,947,460	389,000	(402,320)	299,934,139	15,117,257	314,649,076	(402,320)	1,467,000	(402,320)	
Total Mining Plant			299,947,460	389,000	(402,320)	299,934,139	15,117,257	314,649,076	(402,320)	1,467,000	(402,320)	
<b>Intangible Plant:</b>												
California	CA	0.000%	121,395	-	-	121,395	-	121,395	-	-	-	
Customer Service	CN	-0.211%	120,653,703	74,234	(21,215)	120,706,722	67,770	120,753,277	(21,215)	64,668	(21,215)	
Pre-merger Utah	SG	0.000%	600,993	-	-	600,993	-	600,993	-	-	-	
Pre-merger Pacific	SG	-37.839%	-	-	-	-	-	-	-	-	-	
Idaho	ID	0.000%	1,424,531	-	-	1,424,531	-	1,424,531	-	-	-	
Oregon	OR	-19.468%	1,448,723	-	(24,705)	1,424,018	-	1,399,313	(24,705)	-	(24,705)	
Fuel Related	SE	-1.953%	3,390,518	-	(5,544)	3,384,974	-	3,379,430	(5,544)	-	(5,544)	
Post-merger	SG	-7.996%	124,413,771	59,149	(759,513)	123,713,406	54,083	123,007,975	(759,513)	432,895	(759,513)	
Hydro Relicensing	SG-P	-1.253%	98,577,299	-	(103,252)	98,474,047	-	98,370,795	(103,252)	-	(103,252)	
Hydro Relicensing	SG-U	0.000%	9,240,742	-	-	9,240,742	-	9,240,742	-	-	-	
General Office	SO	-0.845%	373,454,180	559,697	(262,373)	373,751,504	544,762	374,033,892	(262,373)	540,083	(262,373)	
Utah	UT	-0.078%	2,770,694	-	(180)	2,770,514	-	2,770,334	(180)	-	(180)	
Washington	WA	-30.969%	435,930	-	(12,195)	423,735	-	411,541	(12,195)	-	(12,195)	
Eastern Wyoming	WYP	0.000%	1,341,339	-	-	1,341,339	-	1,341,339	-	-	-	
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	
Total Intangible Plant			737,873,817	693,080	(1,188,977)	737,377,919	666,614	736,855,556	(1,188,977)	1,037,646	(1,188,977)	
<b>Total</b>			21,773,598,809	158,899,000	(16,655,708)	21,915,842,101	287,058,260	22,186,244,653	(16,655,708)	90,286,589	(16,655,708)	

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Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Jun 2011	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2011	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2011	Capital Additions	Retirements	
<b>Steam Production Plant:</b>												
Pre-merger Pacific	SG	-1.305%	1,129,494,488	-	(1,236,094)	1,128,258,394	-	(1,236,094)	1,127,022,299	-	(1,236,094)	
Pre-merger Utah	SG	-0.932%	1,290,735,386	-	(1,007,187)	1,289,728,199	-	(1,007,187)	1,288,721,012	-	(1,007,187)	
Post-merger	SG	-0.581%	2,927,494,326	3,943,126	(1,364,298)	2,930,073,154	8,003,132	(1,364,298)	2,936,711,988	2,460,374	(1,364,298)	
Geothermal - Blundell	SG	-0.581%	26,120,849	-	(12,674)	26,108,175	-	(12,674)	26,095,501	-	(12,674)	
Pollution Control Equipment	SG	-0.581%	355,041,682	18,502,454	(57,570)	373,486,566	473,988	(57,570)	373,902,983	645,910	(57,570)	
Pollution Control Equipment	SSGCH	-1.081%	-	-	-	-	-	-	-	-	-	
Post-merger	SSGCH	-1.081%	518,486,626	-	(468,688)	518,017,938	-	(468,688)	517,549,250	-	(468,688)	
Total Steam Plant			6,247,373,357	22,445,580	(4,146,512)	6,265,672,426	8,477,120	(4,146,512)	6,270,003,034	3,106,284	(4,146,512)	
<b>Hydro Production Plant:</b>												
Pre-merger Pacific	SG	-0.391%	193,476,700	-	(63,199)	193,413,500	-	(63,199)	193,350,301	-	(63,199)	
Pre-merger Utah	SG	-0.677%	43,812,105	-	(24,790)	43,787,315	-	(24,790)	43,762,525	-	(24,790)	
Post-merger	SG-P	-0.191%	255,890,904	810,049	(40,582)	256,660,370	378,579	(40,582)	256,998,367	-	(40,582)	
Post-merger	SG-U	-0.261%	87,680,742	-	(18,439)	87,662,303	-	(18,439)	87,643,863	-	(18,439)	
Total Hydro Plant			580,860,450	810,049	(147,011)	581,523,488	378,579	(147,011)	581,755,056	-	(147,011)	
<b>Other Production Plant:</b>												
Pre-merger Utah	SG	-2.476%	1,177,996	-	(2,461)	1,175,534	-	(2,461)	1,173,073	-	(2,461)	
Post-merger	SG	-2.012%	1,215,520,512	1,678,549	(2,036,251)	1,215,162,811	-	(2,036,251)	1,213,126,559	-	(2,036,251)	
Post-merger Wind	SG-W	-0.032%	2,013,363,522	-	(20,109)	2,013,343,413	-	(20,109)	2,013,323,304	-	(20,109)	
Post-merger	SSGCT	-0.397%	79,817,541	-	(26,201)	79,791,340	-	(26,201)	79,765,139	-	(26,201)	
Total Other Plant			3,309,879,571	1,678,549	(2,085,022)	3,309,473,099	-	(2,085,022)	3,307,388,076	-	(2,085,022)	
<b>Transmission Plant:</b>												
Pre-merger Pacific	SG	-0.462%	573,992,998	-	(221,383)	573,771,615	-	(221,383)	573,550,232	-	(221,383)	
Pre-merger Utah	SG	-0.399%	655,139,102	-	(218,299)	654,920,803	-	(218,299)	654,702,503	-	(218,299)	
Post-merger	SG	-0.352%	3,309,496,249	6,399,975	(924,815)	3,314,971,409	14,528,959	(924,815)	3,328,575,553	5,594,868	(924,815)	
Total Transmission Plant			4,538,628,349	6,399,975	(1,364,497)	4,543,663,826	14,528,959	(1,364,497)	4,556,828,287	5,594,868	(1,364,497)	
<b>Distribution Plant:</b>												
California	CA	-0.521%	221,261,221	587,682	(94,557)	221,754,346	1,207,852	(94,557)	222,867,641	584,466	(94,557)	
Oregon	OR	-0.597%	1,736,192,730	3,848,771	(851,982)	1,739,189,519	4,201,715	(851,982)	1,742,539,251	4,206,235	(851,982)	
Washington	WA	-0.653%	412,792,654	864,618	(218,820)	413,438,452	954,955	(218,820)	414,174,588	857,609	(218,820)	
Eastern Wyoming	WYP	-0.735%	491,638,036	2,022,748	(295,912)	493,364,872	2,250,868	(295,912)	495,319,828	1,955,650	(295,912)	
Utah	UT	-0.710%	2,391,081,892	7,261,922	(1,382,915)	2,396,960,898	8,043,262	(1,382,915)	2,403,621,246	6,970,777	(1,382,915)	
Idaho	ID	-0.851%	275,580,763	874,286	(193,189)	276,261,860	959,512	(193,189)	277,028,184	838,755	(193,189)	
Western Wyoming	WYU	-0.822%	85,271,532	-	(58,641)	85,212,891	-	(58,641)	85,154,251	-	(58,641)	
Total Distribution Plant			5,613,818,828	15,460,027	(3,096,016)	5,626,182,839	17,618,164	(3,096,016)	5,640,704,988	15,413,491	(3,096,016)	

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Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Jun 2011	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2011	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2011	Capital Additions	Retirements
<b>General Plant:</b>											
California	CA	-4.514%	14,420,554	88,719	(53,009)	14,456,264	91,722	(53,009)	14,494,977	93,064	(53,009)
Oregon	OR	-4.844%	154,856,719	456,278	(627,952)	154,685,046	510,601	(627,952)	154,567,694	405,657	(627,952)
Washington	WA	-3.688%	43,197,281	133,581	(132,729)	43,198,133	142,169	(132,729)	43,207,574	110,462	(132,729)
Eastern Wyoming	WYP	-4.956%	55,790,069	125,973	(232,975)	55,683,066	110,259	(232,975)	55,560,350	178,184	(232,975)
Utah	UT	-4.371%	165,237,233	466,353	(605,205)	165,098,382	477,860	(605,205)	164,971,038	578,158	(605,205)
Idaho	ID	-4.797%	31,204,662	93,961	(125,520)	31,173,103	77,848	(125,520)	31,125,431	94,967	(125,520)
Western Wyoming	WYU	-4.930%	11,681,735	-	(49,203)	11,632,532	-	(49,203)	11,583,329	-	(49,203)
Pre-merger Pacific	SG	-9.173%	6,741,438	-	(54,011)	6,687,427	-	(54,011)	6,633,416	-	(54,011)
Pre-merger Utah	SG	-10.972%	13,877,205	-	(134,248)	13,742,957	-	(134,248)	13,608,709	-	(134,248)
Post-merger	SG	-3.597%	166,730,803	-	(506,639)	166,224,164	-	(506,639)	165,717,525	-	(506,639)
General Office	SO	-8.296%	224,339,553	931,308	(1,583,754)	223,687,106	1,078,971	(1,583,754)	223,182,322	1,136,956	(1,583,754)
General Office	SSGCH	-6.173%	4,190,354	-	(22,244)	4,168,111	-	(22,244)	4,145,867	-	(22,244)
General Office	SSGCT	-3.662%	196,744	-	(612)	196,132	-	(612)	195,521	-	(612)
Customer Service	CN	-4.478%	23,770,053	-	(90,740)	23,679,313	-	(90,740)	23,588,573	-	(90,740)
Fuel Related	SE	-11.136%	662,596	-	(6,511)	656,085	-	(6,511)	649,573	-	(6,511)
Total General Plant			916,897,000	2,296,173	(4,225,352)	914,967,820	2,489,430	(4,225,352)	913,231,898	2,597,447	(4,225,352)
<b>Mining Plant:</b>											
Coal Mine	SE	-1.609%	315,713,756	964,000	(402,320)	316,275,435	880,000	(402,320)	316,753,115	1,635,000	(402,320)
Total Mining Plant			315,713,756	964,000	(402,320)	316,275,435	880,000	(402,320)	316,753,115	1,635,000	(402,320)
<b>Intangible Plant:</b>											
California	CA	0.000%	121,395	-	-	121,395	-	-	121,395	-	-
Customer Service	CN	-0.211%	120,796,730	64,406	(21,215)	120,839,920	75,245	(21,215)	120,893,950	82,474	(21,215)
Pre-merger Utah	SG	0.000%	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	-37.839%	-	-	-	-	-	-	-	-	-
Idaho	ID	0.000%	1,424,531	-	-	1,424,531	-	-	1,424,531	-	-
Oregon	OR	-19.468%	1,374,607	-	(24,705)	1,349,902	-	(24,705)	1,325,197	-	(24,705)
Fuel Related	SE	-1.953%	3,373,886	-	(5,544)	3,368,341	-	(5,544)	3,362,797	-	(5,544)
Post-merger	SG	-7.996%	122,681,357	1,555,166	(759,513)	123,477,010	110,070	(759,513)	122,827,567	65,842	(759,513)
Hydro Relicensing	SG-P	-1.253%	98,267,543	-	(103,252)	98,164,291	-	(103,252)	98,061,039	-	(103,252)
Hydro Relicensing	SG-U	0.000%	9,240,742	-	-	9,240,742	-	-	9,240,742	-	-
General Office	SO	-0.845%	374,311,602	1,175,870	(262,373)	375,225,098	646,565	(262,373)	375,609,291	702,378	(262,373)
Utah	UT	-0.078%	2,770,154	-	(180)	2,769,975	-	(180)	2,769,795	-	(180)
Washington	WA	-30.969%	399,346	-	(12,195)	387,151	-	(12,195)	374,957	-	(12,195)
Eastern Wyoming	WYP	0.000%	1,341,339	-	-	1,341,339	-	-	1,341,339	-	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-
Total Intangible Plant			736,704,225	2,795,442	(1,188,977)	738,310,689	831,881	(1,188,977)	737,953,593	850,694	(1,188,977)
<b>Total</b>			<b>22,259,875,535</b>	<b>52,849,795</b>	<b>(16,655,708)</b>	<b>22,296,069,623</b>	<b>45,204,132</b>	<b>(16,655,708)</b>	<b>22,324,618,047</b>	<b>29,197,784</b>	<b>(16,655,708)</b>

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Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Sep 2011	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2011	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2011	Capital Additions	Retirements	
<b>Steam Production Plant:</b>												
Pre-merger Pacific	SG	-1.305%	1,125,786,205	-	(1,236,094)	1,124,550,111	-	(1,236,094)	1,123,314,016	-	(1,236,094)	
Pre-merger Utah	SG	-0.932%	1,287,713,824	-	(1,007,187)	1,286,706,637	-	(1,007,187)	1,285,699,450	-	(1,007,187)	
Post-merger	SG	-0.581%	2,937,808,064	14,302,932	(1,364,298)	2,950,746,699	33,604,673	(1,364,298)	2,982,987,074	41,260,241	(1,364,298)	
Geothermal - Blundell	SG	-0.581%	26,082,828	-	(12,674)	26,070,154	-	(12,674)	26,057,480	78,945	(12,674)	
Pollution Control Equipment	SG	-0.581%	374,491,323	113,398	(57,570)	374,547,150	155,778,898	(57,570)	530,268,478	9,710,987	(57,570)	
Pollution Control Equipment	SSGCH	-1.081%	-	-	-	-	-	-	-	-	-	
Post-merger	SSGCH	-1.081%	517,080,562	-	(468,688)	516,611,874	82,826	(468,688)	516,226,013	2,473,923	(468,688)	
Total Steam Plant			6,268,962,806	14,416,331	(4,146,512)	6,279,232,625	189,466,398	(4,146,512)	6,464,552,511	53,524,096	(4,146,512)	
<b>Hydro Production Plant:</b>												
Pre-merger Pacific	SG	-0.391%	193,287,102	-	(63,199)	193,223,902	-	(63,199)	193,160,703	-	(63,199)	
Pre-merger Utah	SG	-0.677%	43,737,735	-	(24,790)	43,712,944	-	(24,790)	43,688,154	-	(24,790)	
Post-merger	SG-P	-0.191%	266,957,785	3,931,595	(40,582)	260,848,798	6,547,198	(40,582)	267,355,414	16,594,299	(40,582)	
Post-merger	SG-U	-0.261%	87,625,424	-	(18,439)	87,606,985	-	(18,439)	87,588,546	-	(18,439)	
Total Hydro Plant			581,608,045	3,931,595	(147,011)	585,392,630	6,547,198	(147,011)	591,792,817	16,594,299	(147,011)	
<b>Other Production Plant:</b>												
Pre-merger Utah	SG	-2.476%	1,170,612	-	(2,461)	1,168,151	-	(2,461)	1,165,690	-	(2,461)	
Post-merger	SG	-2.012%	1,211,090,308	-	(2,036,251)	1,209,054,057	-	(2,036,251)	1,207,017,806	559,437	(2,036,251)	
Post-merger Wind	SG-W	-0.032%	2,013,303,195	-	(20,109)	2,013,283,086	-	(20,109)	2,013,262,977	78,958	(20,109)	
Post-merger	SSGCT	-0.397%	79,738,939	-	(26,201)	79,712,738	-	(26,201)	79,686,537	679,238	(26,201)	
Total Other Plant			3,305,303,054	-	(2,085,022)	3,303,218,032	-	(2,085,022)	3,301,133,010	1,317,633	(2,085,022)	
<b>Transmission Plant:</b>												
Pre-merger Pacific	SG	-0.462%	573,328,849	-	(221,383)	573,107,465	-	(221,383)	572,886,082	-	(221,383)	
Pre-merger Utah	SG	-0.399%	654,484,204	-	(218,299)	654,265,905	-	(218,299)	654,047,606	-	(218,299)	
Post-merger	SG	-0.352%	3,333,245,605	7,876,415	(924,815)	3,340,197,205	12,997,393	(924,815)	3,352,269,783	9,536,858	(924,815)	
Total Transmission Plant			4,561,058,658	7,876,415	(1,364,497)	4,567,570,575	12,997,393	(1,364,497)	4,579,203,471	9,536,858	(1,364,497)	
<b>Distribution Plant:</b>												
California	CA	-0.521%	223,357,549	650,974	(94,557)	223,913,966	636,225	(94,557)	224,455,634	706,799	(94,557)	
Oregon	OR	-0.597%	1,745,893,504	9,117,389	(851,982)	1,754,158,911	8,153,147	(851,982)	1,761,460,077	4,478,802	(851,982)	
Washington	WA	-0.653%	414,813,376	891,684	(218,820)	415,486,240	906,604	(218,820)	416,174,024	982,974	(218,820)	
Eastern Wyoming	WYP	-0.735%	496,979,567	2,006,536	(295,912)	498,690,191	1,862,088	(295,912)	500,256,367	2,014,988	(295,912)	
Utah	UT	-0.710%	2,409,209,107	7,335,966	(1,382,915)	2,415,162,158	6,840,277	(1,382,915)	2,420,619,520	7,732,201	(1,382,915)	
Idaho	ID	-0.851%	277,673,750	841,618	(193,189)	278,322,180	787,973	(193,189)	278,916,965	851,811	(193,189)	
Western Wyoming	WYU	-0.822%	85,095,610	-	(58,641)	85,036,969	-	(58,641)	84,978,328	-	(58,641)	
Total Distribution Plant			5,653,022,464	20,844,168	(3,096,016)	5,670,770,616	19,186,314	(3,096,016)	5,686,860,914	16,767,574	(3,096,016)	

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Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Sep 2011	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2011	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2011	Capital Additions	Retirements	
<b>General Plant:</b>												
California	CA	-4.514%	14,535,032	98,399	(53,009)	14,580,422	3,079,427	(53,009)	17,606,840	84,256	(53,009)	
Oregon	OR	-4.844%	154,345,399	458,459	(627,952)	154,175,906	13,442,413	(627,952)	166,990,367	423,952	(627,952)	
Washington	WA	-3.688%	43,185,308	126,110	(132,729)	43,178,689	1,970,300	(132,729)	45,016,260	81,890	(132,729)	
Eastern Wyoming	WYP	-4.956%	55,505,559	202,957	(232,975)	55,475,540	6,311,806	(232,975)	61,554,372	165,855	(232,975)	
Utah	UT	-4.371%	164,943,991	720,569	(605,205)	165,059,356	11,450,686	(605,205)	175,904,837	777,730	(605,205)	
Idaho	ID	-4.797%	31,094,877	118,701	(125,520)	31,088,058	2,022,076	(125,520)	32,984,614	121,656	(125,520)	
Western Wyoming	WYU	-4.930%	11,534,126	-	(49,203)	11,484,923	-	(49,203)	11,435,720	-	(49,203)	
Pre-merger Pacific	SG	-9.173%	6,579,405	-	(54,011)	6,525,394	-	(54,011)	6,471,383	-	(54,011)	
Pre-merger Utah	SG	-10.972%	13,474,461	-	(134,248)	13,340,213	-	(134,248)	13,205,964	-	(134,248)	
Post-merger	SG	-3.597%	165,210,886	-	(506,639)	164,704,247	1,062,684	(506,639)	165,260,292	2,152,651	(506,639)	
General Office	SO	-8.296%	222,735,524	1,191,873	(1,583,754)	222,343,642	1,337,852	(1,583,754)	222,097,740	1,457,126	(1,583,754)	
General Office	SSGCH	-6.173%	4,123,623	-	(22,244)	4,101,379	-	(22,244)	4,079,135	-	(22,244)	
General Office	SSGCT	-3.662%	194,909	-	(612)	194,298	-	(612)	193,686	-	(612)	
Customer Service	CN	-4.478%	23,497,832	-	(90,740)	23,407,092	-	(90,740)	23,316,351	-	(90,740)	
Fuel Related	SE	-11.136%	643,062	-	(6,511)	636,551	-	(6,511)	630,040	-	(6,511)	
Total General Plant			911,603,993	2,917,069	(4,225,352)	910,295,710	40,677,243	(4,225,352)	946,747,601	5,264,916	(4,225,352)	
<b>Mining Plant:</b>												
Coal Mine	SE	-1.609%	317,985,795	508,000	(402,320)	318,091,474	240,000	(402,320)	317,929,154	287,000	(402,320)	
Total Mining Plant			317,985,795	508,000	(402,320)	318,091,474	240,000	(402,320)	317,929,154	287,000	(402,320)	
<b>Intangible Plant:</b>												
California	CA	0.000%	121,395	-	-	121,395	-	-	121,395	-	-	
Customer Service	CN	-0.211%	120,955,209	91,522	(21,215)	121,025,516	100,561	(21,215)	121,104,862	229,137	(21,215)	
Pre-merger Utah	SG	0.000%	600,993	-	-	600,993	-	-	600,993	-	-	
Pre-merger Pacific	SG	-37.839%	-	-	-	-	-	-	-	-	-	
Idaho	ID	0.000%	1,424,531	-	-	1,424,531	-	-	1,424,531	-	-	
Oregon	OR	-19.468%	1,300,492	-	(24,705)	1,275,787	-	(24,705)	1,251,082	-	(24,705)	
Fuel Related	SE	-1.953%	3,357,253	-	(5,544)	3,351,709	-	(5,544)	3,346,165	-	(5,544)	
Post-merger	SG	-7.996%	122,133,895	2,349,578	(759,513)	123,723,960	80,281	(759,513)	123,044,728	1,902,640	(759,513)	
Hydro Relicensing	SG-P	-1.253%	97,957,787	-	(103,252)	97,854,535	-	(103,252)	97,751,283	-	(103,252)	
Hydro Relicensing	SG-U	0.000%	9,240,742	-	-	9,240,742	-	-	9,240,742	-	-	
General Office	SO	-0.845%	376,049,295	785,287	(262,373)	376,572,209	835,968	(262,373)	377,145,804	1,934,826	(262,373)	
Utah	UT	-0.078%	2,769,615	-	(180)	2,769,436	-	(180)	2,769,256	-	(180)	
Washington	WA	-30.969%	362,762	-	(12,195)	350,568	-	(12,195)	338,373	-	(12,195)	
Eastern Wyoming	WYP	0.000%	1,341,339	-	-	1,341,339	-	-	1,341,339	-	-	
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	
Total Intangible Plant			737,615,309	3,226,388	(1,188,977)	739,652,719	1,016,810	(1,188,977)	739,480,552	4,066,604	(1,188,977)	
<b>Total</b>			<b>22,337,160,123</b>	<b>53,719,965</b>	<b>(16,655,708)</b>	<b>22,374,224,381</b>	<b>270,131,356</b>	<b>(16,655,708)</b>	<b>22,627,700,029</b>	<b>107,358,980</b>	<b>(16,655,708)</b>	



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Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Dec 2011	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2012	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2012	Capital Additions	Retirements	
<b>Steam Production Plant:</b>												
Pre-merger Pacific	SG	-1.305%	1,122,077,922	-	(1,219,967)	1,120,857,955	-	(1,219,967)	1,119,637,988	-	(1,219,967)	
Pre-merger Utah	SG	-0.932%	1,294,692,263	-	(997,800)	1,293,694,463	-	(997,800)	1,292,696,663	-	(997,800)	
Post-merger	SG	-0.581%	3,022,883,017	262,287	(1,462,431)	3,021,682,873	181,547	(1,462,431)	3,020,401,989	3,771,785	(1,462,431)	
Geothermal - Blundell	SG	-0.581%	26,123,751	-	(12,638)	26,111,113	-	(12,638)	26,098,474	-	(12,638)	
Pollution Control Equipment	SG	-0.581%	539,921,895	853,167	(261,207)	540,513,855	3,068,194	(261,207)	543,320,842	30,280,215	(261,207)	
Pollution Control Equipment	SSGCH	-1.081%	-	-	-	-	-	-	-	-	-	
Post-merger	SSGCH	-1.081%	518,231,248	-	(467,022)	517,764,226	-	(467,022)	517,297,203	-	(467,022)	
Total Steam Plant			6,513,930,096	1,115,454	(4,421,065)	6,510,624,484	3,249,741	(4,421,065)	6,509,453,159	34,052,000	(4,421,065)	
<b>Hydro Production Plant:</b>												
Pre-merger Pacific	SG	-0.391%	193,097,504	-	(62,952)	193,034,552	-	(62,952)	192,971,600	-	(62,952)	
Pre-merger Utah	SG	-0.677%	43,663,364	-	(24,622)	43,638,741	-	(24,622)	43,614,119	-	(24,622)	
Post-merger	SG-P	-0.191%	283,909,131	62,387,083	(45,188)	346,251,026	298,237	(45,188)	346,504,076	1,270,143	(45,188)	
Post-merger	SG-U	-0.261%	87,570,107	-	(19,040)	87,551,067	-	(19,040)	87,532,027	-	(19,040)	
Total Hydro Plant			608,240,106	62,387,083	(151,802)	670,475,386	298,237	(151,802)	670,621,822	1,270,143	(151,802)	
<b>Other Production Plant:</b>												
Pre-merger Utah	SG	-2.476%	1,163,228	-	(2,400)	1,160,828	-	(2,400)	1,158,428	-	(2,400)	
Post-merger	SG	-2.012%	1,205,540,991	-	(2,021,254)	1,203,519,738	-	(2,021,254)	1,201,498,484	-	(2,021,254)	
Post-merger Wind	SG-W	-0.032%	2,013,321,827	13,624	(20,105)	2,013,315,346	13,624	(20,105)	2,013,308,866	13,624	(20,105)	
Post-merger	SSGCT	-0.397%	80,339,574	-	(26,573)	80,313,001	-	(26,573)	80,286,428	1,186,993	(26,573)	
Total Other Plant			3,300,365,620	13,624	(2,070,332)	3,298,308,913	13,624	(2,070,332)	3,296,252,205	1,200,617	(2,070,332)	
<b>Transmission Plant:</b>												
Pre-merger Pacific	SG	-0.462%	572,664,699	-	(220,361)	572,444,339	-	(220,361)	572,223,978	-	(220,361)	
Pre-merger Utah	SG	-0.399%	653,829,306	-	(217,428)	653,611,878	-	(217,428)	653,394,450	-	(217,428)	
Post-merger	SG	-0.352%	3,360,881,826	4,536,497	(986,731)	3,364,431,592	6,502,993	(986,731)	3,369,947,854	5,020,064	(986,731)	
Total Transmission Plant			4,587,375,831	4,536,497	(1,424,520)	4,590,487,808	6,502,993	(1,424,520)	4,595,566,282	5,020,064	(1,424,520)	
<b>Distribution Plant:</b>												
California	CA	-0.521%	225,067,876	590,561	(97,679)	225,560,757	602,429	(97,679)	226,065,507	719,512	(97,679)	
Oregon	OR	-0.597%	1,765,086,896	4,087,726	(877,573)	1,768,297,049	4,072,535	(877,573)	1,771,492,011	5,032,512	(877,573)	
Washington	WA	-0.653%	416,938,178	1,058,948	(226,996)	417,770,131	1,088,305	(226,996)	418,631,439	1,430,746	(226,996)	
Eastern Wyoming	WYP	-0.735%	501,975,443	1,878,362	(307,388)	503,546,417	1,974,880	(307,388)	505,213,909	2,117,430	(307,388)	
Utah	UT	-0.710%	2,426,968,806	7,122,811	(1,435,967)	2,435,655,651	7,683,035	(1,435,967)	2,438,902,719	10,472,133	(1,435,967)	
Idaho	ID	-0.851%	279,575,587	816,965	(198,350)	280,194,202	870,353	(198,350)	280,866,205	945,466	(198,350)	
Western Wyoming	WYU	-0.822%	84,919,687	-	(58,159)	84,861,528	-	(58,159)	84,803,370	-	(58,159)	
Total Distribution Plant			5,700,532,473	15,555,374	(3,202,111)	5,712,885,735	16,291,536	(3,202,111)	5,725,975,160	20,717,798	(3,202,111)	

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Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Dec 2011		Adjusted EPIS Balance Jan 2012		Adjusted EPIS Balance Feb 2012		Capital Additions	Retirements	Capital Additions	Retirements
			Capital Additions	Retirements	Capital Additions	Retirements	Capital Additions	Retirements				
<b>General Plant:</b>												
California	CA	-4.514%	17,638,086	(66,356)	17,671,270	(66,356)	17,705,674	(66,356)	100,759	(66,356)	100,799	(66,356)
Oregon	OR	-4.844%	166,786,366	(673,246)	166,830,240	(673,246)	166,915,737	(673,246)	758,742	(673,246)	1,036,694	(673,246)
Washington	WA	-3.688%	44,965,222	(138,188)	45,005,929	(138,188)	45,049,707	(138,188)	181,966	(138,188)	222,948	(138,188)
Eastern Wyoming	WYP	-4.966%	61,487,251	(253,946)	61,435,878	(253,946)	61,402,441	(253,946)	220,509	(253,946)	165,820	(253,946)
Utah	UT	-4.371%	176,077,363	(641,335)	175,958,678	(641,335)	175,880,045	(641,335)	562,702	(641,335)	463,786	(641,335)
Idaho	ID	-4.797%	32,980,750	(66,707)	32,915,604	(66,707)	32,854,625	(66,707)	70,875	(66,707)	54,587	(66,707)
Western Wyoming	WYU	-4.930%	11,386,516	(46,777)	11,339,739	(46,777)	11,292,962	(46,777)	-	(46,777)	-	(46,777)
Pre-merger Pacific	SG	-9.173%	6,417,371	(49,057)	6,368,315	(49,057)	6,319,258	(49,057)	-	(49,057)	-	(49,057)
Pre-merger Utah	SG	-10.972%	13,071,716	(119,518)	12,952,198	(119,518)	12,832,679	(119,518)	-	(119,518)	-	(119,518)
Post-merger	SG	-3.597%	166,906,304	(500,279)	166,406,025	(500,279)	165,905,746	(500,279)	-	(500,279)	-	(500,279)
General Office	SO	-8.296%	221,971,112	(1,534,650)	221,908,379	(1,534,650)	221,697,354	(1,534,650)	1,323,625	(1,534,650)	1,264,491	(1,534,650)
General Office	SSGCH	-6.173%	4,056,892	(20,871)	4,036,021	(20,871)	4,015,150	(20,871)	-	(20,871)	-	(20,871)
General Office	SSGCT	-3.662%	193,075	(589)	192,485	(589)	191,896	(589)	-	(589)	-	(589)
Customer Service	CN	-4.478%	23,225,611	(86,677)	23,138,934	(86,677)	23,052,257	(86,677)	-	(86,677)	-	(86,677)
Fuel Related	SE	-11.136%	623,529	(5,786)	617,743	(5,786)	611,957	(5,786)	-	(5,786)	-	(5,786)
Total General Plant			947,787,165	(4,269,128)	946,777,439	(4,269,128)	945,727,489	(4,269,128)	3,219,178	(4,269,128)	3,509,126	(4,269,128)
<b>Mining Plant:</b>												
Coal Mine	SE	-1.609%	317,813,833	(426,256)	317,601,742	(426,256)	317,389,651	(426,256)	214,165	(426,256)	213,150	(426,256)
Total Mining Plant			317,813,833	(426,256)	317,601,742	(426,256)	317,389,651	(426,256)	214,165	(426,256)	213,150	(426,256)
<b>Intangible Plant:</b>												
California	CA	0.000%	121,395	-	121,395	-	121,395	-	-	-	-	-
Customer Service	CN	-0.211%	121,312,784	(21,361)	121,408,310	(21,361)	121,497,255	(21,361)	110,306	(21,361)	107,102	(21,361)
Pre-merger Utah	SG	0.000%	600,993	-	600,993	-	600,993	-	-	-	-	-
Pre-merger Pacific	SG	-37.839%	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.000%	1,424,531	-	1,424,531	-	1,424,531	-	-	-	-	-
Oregon	OR	-19.468%	1,226,377	(19,896)	1,206,481	(19,896)	1,186,586	(19,896)	-	(19,896)	-	(19,896)
Fuel Related	SE	-1.953%	3,340,620	(5,436)	3,335,185	(5,436)	3,329,749	(5,436)	-	(5,436)	-	(5,436)
Post-merger	SG	-7.996%	124,187,855	(827,476)	123,453,694	(827,476)	122,718,355	(827,476)	92,137	(827,476)	93,643	(827,476)
Hydro Relicensing	SG-P	-1.253%	97,648,030	(101,958)	97,546,072	(101,958)	97,444,114	(101,958)	-	(101,958)	-	(101,958)
Hydro Relicensing	SG-U	0.000%	9,240,742	-	9,240,742	-	9,240,742	-	-	-	-	-
General Office	SO	-0.845%	378,818,257	(266,792)	379,481,700	(266,792)	380,054,725	(266,792)	839,817	(266,792)	769,388	(266,792)
Utah	UT	-0.078%	2,769,076	(180)	2,768,897	(180)	2,768,717	(180)	-	(180)	-	(180)
Washington	WA	-30.969%	326,179	(8,418)	317,761	(8,418)	309,343	(8,418)	-	(8,418)	-	(8,418)
Eastern Wyoming	WYP	0.000%	1,341,339	-	1,341,339	-	1,341,339	-	-	-	-	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant			742,358,178	(1,251,517)	742,247,100	(1,251,517)	742,037,843	(1,251,517)	1,042,260	(1,251,517)	970,133	(1,251,517)
<b>Total</b>			<b>88,222,038</b>	<b>(17,216,732)</b>	<b>22,789,408,607</b>	<b>(17,216,732)</b>	<b>22,803,023,610</b>	<b>(17,216,732)</b>	<b>30,831,735</b>	<b>(17,216,732)</b>	<b>66,753,032</b>	<b>(17,216,732)</b>

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Pro Forma Plant Additions and Retirements

Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Mar 2012	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2012	Capital Additions	Retirements	Adjusted EPIS Balance May 2012	Capital Additions	Retirements	
<b>Steam Production Plant:</b>												
Pre-merger Pacific	SG	-1.305%	1,118,418,020	-	(1,219,967)	1,117,198,053	-	(1,219,967)	1,115,978,086	-	(1,219,967)	
Pre-merger Utah	SG	-0.932%	1,281,698,863	-	(997,800)	1,280,701,063	-	(997,800)	1,279,703,263	-	(997,800)	
Post-merger	SG	-0.581%	3,022,711,343	52,338,173	(1,462,431)	3,073,587,086	22,044,568	(1,462,431)	3,094,169,223	14,825,226	(1,462,431)	
Geothermal - Blundell	SG	-0.581%	26,085,836	-	(12,638)	26,073,198	-	(12,638)	26,060,559	134,457	(12,638)	
Pollution Control Equipment	SG	-0.581%	573,339,850	98,470,515	(261,207)	671,549,158	129,011,034	(261,207)	800,298,985	6,186,402	(261,207)	
Pollution Control Equipment	SSGCH	-1.081%	-	-	-	-	-	-	-	-	-	
Post-merger	SSGCH	-1.081%	516,830,181	-	(467,022)	516,363,159	-	(467,022)	515,896,136	-	(467,022)	
Total Steam Plant			6,539,084,094	150,808,688	(4,421,065)	6,685,471,716	151,055,603	(4,421,065)	6,832,106,254	21,146,086	(4,421,065)	
<b>Hydro Production Plant:</b>												
Pre-merger Pacific	SG	-0.391%	192,908,648	-	(62,952)	192,845,696	-	(62,952)	192,782,744	-	(62,952)	
Pre-merger Utah	SG	-0.677%	43,589,496	-	(24,622)	43,564,874	-	(24,622)	43,540,251	-	(24,622)	
Post-merger	SG-P	-0.191%	347,729,031	2,006,999	(45,188)	349,690,842	431,611	(45,188)	350,077,266	2,771,747	(45,188)	
Post-merger	SG-U	-0.261%	87,512,988	1,725,064	(19,040)	89,219,012	-	(19,040)	89,199,973	62,210	(19,040)	
Total Hydro Plant			671,740,163	3,732,063	(151,802)	675,320,424	431,611	(151,802)	675,600,233	2,833,957	(151,802)	
<b>Other Production Plant:</b>												
Pre-merger Utah	SG	-2.476%	1,156,027	-	(1,210,116)	(54,088)	-	(2,400)	(56,489)	-	(2,400)	
Post-merger	SG	-2.012%	1,199,477,230	-	(6,410,172)	1,193,067,058	4,725,641	(2,021,254)	1,195,771,445	1,679,842	(2,021,254)	
Post-merger Wind	SG-W	-0.032%	2,013,302,385	13,624	(20,105)	2,013,295,905	13,624	(20,105)	2,013,289,424	13,624	(20,105)	
Post-merger	SSGCT	-0.397%	81,446,847	-	(26,573)	81,420,274	-	(26,573)	81,393,701	-	(26,573)	
Total Other Plant			3,295,382,490	13,624	(7,666,966)	3,287,729,148	4,739,265	(2,070,332)	3,290,398,082	1,693,466	(2,070,332)	
<b>Transmission Plant:</b>												
Pre-merger Pacific	SG	-0.462%	572,003,617	-	(220,361)	571,783,256	-	(220,361)	571,562,895	-	(220,361)	
Pre-merger Utah	SG	-0.399%	653,177,022	-	(217,428)	652,959,594	-	(217,428)	652,742,166	-	(217,428)	
Post-merger	SG	-0.352%	3,373,981,187	5,311,736	(986,731)	3,378,306,193	102,263,145	(986,731)	3,479,582,607	87,480,485	(986,731)	
Total Transmission Plant			4,599,161,826	5,311,736	(1,424,520)	4,603,049,043	102,263,145	(1,424,520)	4,703,887,668	87,480,485	(1,424,520)	
<b>Distribution Plant:</b>												
California	CA	-0.521%	226,687,340	606,288	(97,679)	227,195,948	630,333	(97,679)	227,728,602	647,927	(97,679)	
Oregon	OR	-0.597%	1,775,646,950	4,115,701	(877,573)	1,778,885,078	12,088,698	(877,573)	1,790,096,203	13,147,010	(877,573)	
Washington	WA	-0.653%	419,835,189	1,216,343	(226,996)	420,824,537	3,785,528	(226,996)	424,383,069	1,326,430	(226,996)	
Eastern Wyoming	WYP	-0.735%	507,023,951	2,246,807	(411,662)	508,859,097	3,299,977	(411,662)	511,851,886	2,329,183	(411,662)	
Utah	UT	-1.710%	2,447,938,885	8,558,181	(1,697,742)	2,454,799,324	51,326,495	(1,697,742)	2,504,689,853	9,673,267	(1,697,742)	
Idaho	ID	-0.851%	281,613,321	1,048,700	(198,350)	282,463,671	979,297	(198,350)	283,244,618	1,125,155	(198,350)	
Western Wyoming	WYU	-0.822%	84,745,211	-	(58,159)	84,687,052	-	(58,159)	84,628,893	-	(58,159)	
Total Distribution Plant			5,743,490,847	17,792,020	(3,568,160)	5,757,714,707	72,110,329	(3,202,111)	5,826,622,924	28,248,971	(3,202,111)	

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Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Mar 2012		Adjusted EPIS Balance Apr 2012		Adjusted EPIS Balance May 2012		Capital Additions	Retirements	Capital Additions	Retirements
			Adjusted EPIS Balance	Capital Additions	Adjusted EPIS Balance	Capital Additions	Adjusted EPIS Balance	Capital Additions				
<b>General Plant:</b>												
California	CA	-4.514%	17,740,118	101,436	(66,356)	17,775,198	100,170	(66,356)	17,809,012	100,957	(66,356)	(66,356)
Oregon	OR	-4.844%	167,279,185	866,620	(673,246)	167,472,559	858,319	(673,246)	167,657,633	986,280	(673,246)	(673,246)
Washington	WA	-3.688%	45,134,467	206,350	(138,188)	45,202,629	200,692	(138,188)	45,265,133	228,742	(138,188)	(138,188)
Eastern Wyoming	WYP	-4.966%	61,314,315	221,149	(520,761)	61,014,704	165,048	(253,946)	60,925,806	192,948	(253,946)	(253,946)
Utah	UT	-4.371%	175,702,496	608,147	(1,297,464)	175,013,179	476,683	(641,335)	174,848,526	542,009	(641,335)	(641,335)
Idaho	ID	-4.797%	32,777,359	75,632	(131,853)	32,721,138	54,783	(131,853)	32,644,068	61,046	(131,853)	(131,853)
Western Wyoming	WYU	-4.930%	11,246,184	-	(46,777)	11,199,407	-	(46,777)	11,152,629	-	(46,777)	(46,777)
Pre-merger Pacific	SG	-9.173%	6,270,202	-	(49,057)	6,221,145	-	(49,057)	6,172,089	-	(49,057)	(49,057)
Pre-merger Utah	SG	-10.972%	12,713,161	-	(147,300)	12,565,861	-	(147,300)	12,446,342	-	(147,300)	(147,300)
Post-merger	SG	-3.597%	165,405,468	-	(758,526)	164,646,941	89,084	(500,279)	164,235,746	584,452	(500,279)	(500,279)
General Office	SO	-8.296%	221,427,195	1,202,821	(1,534,650)	221,095,366	1,048,540	(1,534,650)	220,605,255	918,491	(1,534,650)	(1,534,650)
General Office	SSGCH	-6.173%	3,994,280	-	(20,871)	3,973,409	-	(20,871)	3,952,539	-	(20,871)	(20,871)
General Office	SSGCT	-3.662%	191,307	-	(589)	190,718	-	(589)	190,129	-	(589)	(589)
Customer Service	CN	-4.478%	22,965,581	-	(86,677)	22,878,904	-	(86,677)	22,792,227	-	(86,677)	(86,677)
Fuel Related	SE	-11.136%	606,170	-	(5,786)	600,384	-	(5,786)	594,598	-	(5,786)	(5,786)
Total General Plant			944,767,487	3,282,157	(5,478,102)	942,571,542	2,993,319	(4,269,128)	941,295,732	3,614,924	(4,269,128)	(4,269,128)
<b>Mining Plant:</b>												
Coal Mine	SE	-1.609%	317,176,545	1,149,995	(426,256)	317,900,284	910,455	(426,256)	318,384,482	398,895	(426,256)	(426,256)
Total Mining Plant			317,176,545	1,149,995	(426,256)	317,900,284	910,455	(426,256)	318,384,482	398,895	(426,256)	(426,256)
<b>Intangible Plant:</b>												
California	CA	0.000%	121,395	-	-	121,395	-	-	121,395	-	-	-
Customer Service	CN	-0.211%	121,582,995	102,922	(21,361)	121,664,556	98,967	(21,361)	121,742,161	103,803	(21,361)	(21,361)
Pre-merger Utah	SG	0.000%	600,993	-	-	600,993	-	-	600,993	-	-	-
Pre-merger Pacific	SG	-37.839%	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.000%	1,424,531	-	-	1,424,531	-	-	1,424,531	-	-	-
Oregon	OR	-19.468%	1,166,690	-	(19,896)	1,146,795	-	(19,896)	1,126,899	-	(19,896)	(19,896)
Fuel Related	SE	-1.953%	3,324,313	-	(5,436)	3,318,877	-	(5,436)	3,313,441	-	(5,436)	(5,436)
Post-merger	SG	-7.996%	121,984,522	95,343	(827,476)	121,252,389	97,219	(827,476)	120,522,132	2,119,844	(827,476)	(827,476)
Hydro Relicensing	SG-P	-1.253%	97,342,155	-	(101,958)	97,240,197	-	(101,958)	97,138,238	-	(101,958)	(101,958)
Hydro Relicensing	SG-U	0.000%	9,240,742	-	-	9,240,742	-	-	9,240,742	-	-	-
General Office	SO	-0.845%	380,557,321	667,607	(266,792)	380,958,136	7,963,014	(266,792)	388,654,357	551,714	(266,792)	(266,792)
Utah	UT	-0.078%	2,768,538	-	(180)	2,768,358	-	(180)	2,768,178	-	(180)	(180)
Washington	WA	-30.969%	300,925	-	(8,418)	292,507	-	(8,418)	284,089	-	(8,418)	(8,418)
Eastern Wyoming	WYP	0.000%	1,341,339	-	-	1,341,339	-	-	1,341,339	-	-	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant			741,756,459	865,871	(1,251,517)	741,370,813	8,159,199	(1,251,517)	748,278,495	2,775,362	(1,251,517)	(1,251,517)
<b>Total</b>			22,852,559,910	182,956,154	(24,388,388)	23,011,127,677	342,662,926	(17,216,732)	23,336,573,870	148,192,145	(17,216,732)	(17,216,732)

Rocky Mountain Power  
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Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Jun 2012	13 Month Average Test Period Balance
<b>Steam Production Plant:</b>				
Pre-merger Pacific	SG	-1.305%	1,114,758,119	1,122,103,974
Pre-merger Utah	SG	-0.932%	1,278,705,463	1,284,707,427
Post-merger	SG	-0.581%	3,107,532,019	3,002,214,527
Geothermal - Blundell	SG	-0.581%	26,182,378	26,097,715
Pollution Control Equipment	SG	-0.581%	806,224,180	527,454,380
Pollution Control Equipment	SSGCH	-1.081%	-	-
Post-merger	SSGCH	-1.081%	515,429,114	517,060,272
Total Steam Plant			<u>6,848,831,274</u>	<u>6,479,638,295</u>
<b>Hydro Production Plant:</b>				
Pre-merger Pacific	SG	-0.391%	192,719,791	193,097,903
Pre-merger Utah	SG	-0.677%	43,515,629	43,663,635
Post-merger	SG-P	-0.191%	352,803,825	302,436,680
Post-merger	SG-U	-0.261%	89,243,143	87,972,014
Total Hydro Plant			<u>678,282,388</u>	<u>627,170,231</u>
<b>Other Production Plant:</b>				
Pre-merger Utah	SG	-2.476%	(58,889)	884,623
Post-merger	SG	-2.012%	1,195,430,033	1,205,021,310
Post-merger Wind	SG-W	-0.032%	2,013,282,944	2,013,307,400
Post-merger	SSGCT	-0.397%	81,367,128	80,390,707
Total Other Plant			<u>3,290,021,215</u>	<u>3,299,604,040</u>
<b>Transmission Plant:</b>				
Pre-merger Pacific	SG	-0.462%	571,342,535	572,666,351
Pre-merger Utah	SG	-0.399%	652,524,738	653,830,713
Post-merger	SG	-0.352%	3,566,076,361	3,374,766,417
Total Transmission Plant			<u>4,789,943,633</u>	<u>4,601,263,481</u>
<b>Distribution Plant:</b>				
California	CA	-0.521%	228,278,849	224,938,095
Oregon	OR	-0.597%	1,802,365,640	1,763,946,448
Washington	WA	-0.653%	425,482,503	417,749,568
Eastern Wyoming	WYP	-0.735%	513,873,481	502,199,449
Utah	UT	-0.710%	2,512,927,153	2,435,041,324
Idaho	ID	-0.851%	284,171,423	279,685,595
Western Wyoming	WYU	-0.822%	84,570,734	84,920,466
Total Distribution Plant			<u>5,851,669,784</u>	<u>5,708,480,945</u>

Rocky Mountain Power  
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Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Jun 2012	13 Month Average Test Period Balance
<b>General Plant:</b>				
California	CA	-4.514%	17,843,613	16,482,851
Oregon	OR	-4.844%	167,970,667	162,348,732
Washington	WA	-3.688%	45,355,686	44,381,694
Eastern Wyoming	WYP	-4.956%	60,864,808	59,078,012
Utah	UT	-4.371%	174,749,200	171,495,717
Idaho	ID	-4.797%	32,573,260	32,164,427
Western Wyoming	WYU	-4.930%	11,105,852	11,390,435
Pre-merger Pacific	SG	-9.173%	6,123,032	6,425,375
Pre-merger Utah	SG	-10.972%	12,326,824	13,089,099
Post-merger	SG	-3.597%	164,319,919	165,513,390
General Office	SO	-8.296%	219,993,096	222,083,665
General Office	SSGCH	-6.173%	3,931,668	4,059,110
General Office	SSGCT	-3.662%	189,540	193,111
Customer Service	CN	-4.478%	22,705,550	23,232,175
Fuel Related	SE	-11.136%	588,812	624,700
Total General Plant			940,641,527	932,562,492
<b>Mining Plant:</b>				
Coal Mine	SE	-1.609%	318,357,121	317,490,184
Total Mining Plant			318,357,121	317,490,184
<b>Intangible Plant:</b>				
California	CA	0.000%	121,395	121,395
Customer Service	CN	-0.211%	121,824,602	121,280,681
Pre-merger Utah	SG	0.000%	600,993	600,993
Pre-merger Pacific	SG	-37.839%	-	-
Idaho	ID	0.000%	1,424,531	1,424,531
Oregon	OR	-19.468%	1,107,004	1,234,146
Fuel Related	SE	-1.953%	3,308,005	3,340,795
Post-merger	SG	-7.996%	121,814,500	122,601,689
Hydro Relicensing	SG-P	-1.253%	97,036,280	97,650,120
Hydro Relicensing	SG-U	0.000%	9,240,742	9,240,742
General Office	SO	-0.845%	388,939,280	379,413,621
Utah	UT	-0.078%	2,767,999	2,769,076
Washington	WA	-30.969%	275,671	332,279
Eastern Wyoming	WYP	0.000%	1,341,339	1,341,339
Western Wyoming	WYU	0.000%	-	-
Total Intangible Plant			749,802,340	741,351,409
<b>Total</b>			<b>23,467,549,283</b>	<b>22,707,561,077</b>

Ref. 8.8.3

Rocky Mountain Power  
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Steam Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July10 to Jun12	Test Period	Ref.
				Plant Adds	13 Month Avg. Plant Adds	
NAU U2 Flue Gas Desulfurization Sys	312	SG	Nov-11	157,473,399	95,535,226	8.8.35
NAU U1 Flue Gas Desulfurization Sys	312	SG	May-12	120,326,577	18,479,161	8.8.35
WDK U1 SO2 and PM Emiss Control Upgrade	312	SG	Apr-11	103,192,481	103,050,137	8.8.35
DJ U4 SO2 & PM Emission Cntrl Upgrades	312	SG	Apr-12	100,808,061	22,918,917	8.8.35
Huntington U1 Clean Air - PM	312	SG	Nov-10	92,879,236	92,879,236	8.8.36
Hunter 302 Clean Air - PM	312	SG	May-11	55,035,231	55,035,231	8.8.36
HTN U1 SO2 & PM Em Cntrl Upgrades	312	SG	Dec.10/Mar.11	40,578,698	40,448,492	8.8.36
302 - Hunter U2 SO2 Project	312	SG	May11/Mar.12	33,931,681	26,032,109	8.8.36
HTN U1 Turbine Upgrade HP/IP/LP	312	SG	Nov-10	29,146,857	29,146,857	8.8.36
303 Turbine Upgrade HP/IP/LP	312	SG	Apr-12	28,661,553	6,615,376	8.8.36
U1 - Air Cooled Condenser Replacement	312	SG	May-11	22,239,400	22,239,400	8.8.37
302 Turbine Upgrade HP/IP/LP	312	SG	Apr-11	21,559,278	21,277,546	8.8.37
HTR U1 SO2 & PM Em Cntrl Upgrades	312	SG	Mar.12	18,548,884	5,707,349	8.8.37
JB U3 SO2 & PM Em Cntrl Upgrades	312	SG	Jul-11	17,120,310	15,799,773	8.8.37
Wyodak U1 OH Clean Air - NOX	312	SG	May-11	12,321,367	12,242,747	8.8.37
HAYU0 Coal Unloading Facility	312	SG	Oct-11	11,578,135	7,982,654	8.8.38
NAU U2 NOx LNB - Clean	312	SG	Nov-11	10,361,642	6,050,635	8.8.38
DJ U3 SO2 & PM Emission Cntrl Upgrades	312	SG	May-10	9,488,898	8,957,547	8.8.38
Htg U1 Clean Air - NOx	312	SG	Nov-10	9,479,528	9,479,528	8.8.38
Naughton U1 NOx LNB Build - Clean Air	312	SG	May-12	9,373,081	1,336,028	8.8.38
U4 - Finishing Superheater Replacement	312	SG	Apr-12	9,321,195	2,151,045	8.8.38
U4 - Platen SSH Replace	312	SG	Apr-12	9,105,533	2,101,277	8.8.39
U1 Economizer Replacement	312	SG	Nov-10	8,181,830	8,181,830	8.8.39
302 Main Controls Replacement	312	SG	Apr-11	7,423,129	7,331,460	8.8.39
U2 Boiler Finishing SH Pendants Replacem	312	SG	Nov-11	6,872,104	4,104,362	8.8.39
Hunter U2 NOx LNB - Clean Air	312	SG	May-11	6,621,239	6,508,972	8.8.39
U1 Boiler Finish SH Pendants Replacement	312	SG	Nov-10	5,557,828	5,557,828	8.8.40
U1 - Replacement of Secondary Superheat	312	SG	Apr-11	5,242,575	5,242,575	8.8.40
JB U1 Turbine Upgrade HP/IP	312	SG	Jun-10	4,706,067	4,706,067	
U2 Boiler Replace Vertical Low Temp Supe	312	SG	Nov-11	4,635,661	2,484,041	
302 RH Pendant Replacement	312	SG	Jun-11	4,470,462	4,470,462	
302 Economizer Replacement	312	SG	Jun-11	4,347,767	4,347,767	
U3 Reheater Outlet Terminal Tubes 11	312	SG	Jun-11	4,323,452	4,323,452	
302 Low Temp. SH Replacement	312	SG	Jun-11	4,103,906	4,103,906	
U2 Boiler Waterwall Nose Arch Replacemen	312	SG	Nov-11	3,647,935	2,232,765	
U2 Steam Coil Air Preheaters	312	SG	Oct-10	3,597,852	3,597,852	
U1 OH Turbine Major CY12	312	SG	May-12	3,246,184	499,413	
U0 FGD Reagent Loadout Facility	312	SG	Dec-11	3,237,904	1,743,487	
U2 Steam Inerting for Coal Mills	312	SG	May-12	3,234,831	497,666	
U3 Excitation Control Replacement	312	SG	Aug-11	3,217,938	2,722,870	
U3 Waterwall SB Panel Replcmt and Outer	312	SG	Jun-11	3,204,009	2,772,738	
U1 Steam Inerting for Coal Mills	312	SG	Aug-11	3,195,005	2,693,150	
U2 OH Turbine Major CY11	312	SG	Nov-11	3,188,490	1,937,621	
303 Hunter 3 Wet Stack Upgrades	312	SG	Mar-12	3,126,217	901,793	
U2 Bottom Ash System Repairs	312	SG	Dec-11	3,090,748	1,664,249	
CIPS Strategic Plan	312	SG	Dec-11	3,080,328	1,490,744	
U1 Bottom Ash System Repairs	312	SG	Dec-10	3,013,652	3,013,652	
U2 OH HSH Upper Bank Replacement	312	SG	Dec-11	2,914,114	1,569,138	
300 Gen Coal Handling CY 2010&11	312	SG	Nov-11	2,894,456	1,781,204	
U1 Boiler Waterwall Nose Arch Replacemen	312	SG	Nov-10	2,839,153	2,839,153	
U2 Generator Field Refurbish/Rewind	312	SG	Nov-11	2,815,753	1,693,042	
U4 APH Baskets 12	312	SG	Jun-12	2,783,073	214,083	
U1 - Generator Rewind	312	SG	Jun-11	2,725,871	2,725,871	
U0 Mine Water Well	312	SG	Dec-11	2,698,253	1,452,906	
U2 OH Waterwall Tube Replacement	312	SG	Nov-11	2,572,813	1,566,984	
DJ U3 Low Nox Burners	312	SG	Aug-10	2,567,253	2,567,253	
U1 Boiler Radiant Reheat Wall Replaceme	312	SG	Nov-10	2,473,140	2,473,140	
Craig 1: HP-IP Turbine Rotor Repl	312	SG	May-11	2,462,092	2,462,092	
U1 Boiler Superheat Platens Partial Repl	312	SG	Apr-11	2,441,077	2,441,077	
303 Boiler Components	312	SG	Jun-12	2,273,754	174,904	
JB U4 SO2 & PM Em Cntrl Upgrades	312	SG	Jun-12	2,168,507	166,808	
U2 HTN Base Turbine Maintenance	312	SG	Nov-11	2,149,240	1,308,832	
U0 - CY Fire Prot Rplce -Trper Decks BST	312	SG	Jun-11	2,121,158	2,121,158	
U1 Feedwater Heater Replacement 1-7	312	SG	Nov-10	2,021,636	2,021,636	
U2 OH Generator Field Rewind	312	SG	Oct-11	1,888,777	1,271,292	

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Pro Forma Plant Additions and Retirements  
Steam Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Test Period		Ref.
				July10 to Jun12 Plant Adds	13 Month Avg. Plant Adds	
U4 - Water Wall Tube Panel Replacement	312	SG	Apr-12	1,807,204	417,047	
U4 Replace Upper Arch 12	312	SG	Jun-12	1,772,785	136,368	
U2 Air Preheater Baskets	312	SG	Nov-11	1,758,529	1,078,149	
U3 Replace Upper Arch 11	312	SG	Jun-11	1,726,905	1,726,905	
U3 Generator Hot Stator Bar Repair	312	SG	Jul-11	1,672,473	1,543,821	
U1 Boiler Burner Corner/Transition Tube	312	SG	Nov-10	1,666,031	1,666,031	
U1 Turbine Exhaust Casing (12 Chrome)	312	SG	Jun-12	1,634,123	125,702	
U1 Feedwater Heater Replacement 1-6	312	SG	Nov-10	1,540,147	1,540,147	
303 3-6 FWH	312	SG	Jun-12	1,536,877	118,221	
U1 OH Water Wall Tube Replacement	312	SG	May-12	1,512,026	232,619	
U2 OH HSH, SH, FSH Replace Tubes	312	SG	Nov-11	1,511,022	920,174	
U1 OH APH Clearflow Baskets	312	SG	May-12	1,508,938	232,144	
U1 OH Boiler Deflect Arch Replace	312	SG	May-12	1,404,245	216,038	
U2 OH Reheater Tubing Replace	312	SG	Nov-11	1,385,582	843,991	
U1 OH FW High Pressure Heater	312	SG	May-12	1,354,914	208,448	
U4 - Replace BLR Upper Arch Tubes	312	SG	Apr-12	1,332,156	307,421	
U3 OH Burner Replacement	312	SG	Apr-11	1,284,880	1,270,760	
U1 Air Preheater Baskets - CY2010	312	SG	Nov-10	1,282,870	1,274,984	
U1 - Boiler Slope Tube Replacement	312	SG	May-11	1,280,927	1,280,927	
U1 - Generator TIL 1292 and Retaining Rings	312	SG	May-11	1,280,927	1,280,927	
U2 Boiler Radiant Reheat Replacement Pha	312	SG	Nov-11	1,268,875	773,399	
U3 Burners - Major 11	312	SG	Jun-11	1,208,705	1,208,705	
300 Cond Poi/WT/Ash DCS Replacements	312	SG	Oct-10	1,154,366	1,154,366	
U3 Replace 31 Feedwater Heater	312	SG	Jul-11	1,066,359	984,332	
301 Main Controls Replacement	312	SG	Dec-10	1,049,288	1,049,288	
U3 - Boiler WW Lagging Supports	312	SG	May-10	1,047,280	1,047,280	
U1 OH Reheater Tubing Replace	312	SG	May-12	1,026,471	157,919	
Projects Less Than \$1million	312	SG	Various	102,929,681	76,566,971	
Projects Less Than \$1million	312	SSGCH	Various	6,194,833	5,021,166	
				<u>1,223,107,673</u>	<u>827,831,812</u>	



Rocky Mountain Power  
Utah General Rate Case - June 2012  
Pro Forma Plant Additions and Retirements  
Hydro Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July10 to Jun12	Test Period	Ref.
				Plant Adds	13 Month Avg. Plant Adds	
INU 4.1.1/4.1.2 Soda Springs Fish Passag	332	SG-P	Jan-12	65,426,136	29,351,267	8.8.40
INU 6.1 Lemolo 2 Reach Pipe to Stinkhole	332	SG-P	Dec-11	14,764,184	7,949,945	8.8.40
INU 11.5 Lemolo 1 Forebay Expansion & We	332	SG-P	Aug-10	6,087,461	6,087,461	8.8.40
ILR 8.7 Lewis Hatchery Ponds 13, 14, 1	332	SG-P	Dec-10	4,277,110	4,277,110	
ILR 10.1 Yale Land Fund	332	SG-P	Dec-10	3,425,879	3,425,879	
ILR 8.7 Lewis River Hatchery Pond 16 Mod	332	SG-P	Nov-11	2,421,071	1,489,890	
ILR 8.7 Speelyai Hatchery Water Intake (C)	332	SG-P	Oct-11	2,381,866	1,648,984	
Swift 1 Station Service/Generator Breake	332	SG-P	Nov-11	2,378,394	1,463,627	
INU 4.3.3 Toketee Trash Rack Modificatio	332	SG-P	Sep-10	2,304,260	2,304,260	
Soda Unit 1 Generator Rewind	332	SG-U	Jan-11	1,989,992	1,989,992	
ILR 10.2 Swift Land Fund 2012	332	SG-P	Jun-12	1,970,042	151,542	
Oneida Crane	332	SG-U	Apr-12	1,725,064	398,092	
IBR Soda Johnson Vlv Cntrls Minimum Flow	332	SG-U	Jul-10	1,265,074	1,265,074	
ILR 10.3 Lewis River Land Fund 2012	332	SG-P	Dec-10	1,174,411	1,174,411	
ILR 10.3 Lewis River Land Fund	332	SG-P	Dec-10	1,174,411	1,174,411	
Oneida Coatings (Mandated)	332	SG-U	Oct-10	1,134,829	1,134,829	
Projects Less Than \$1million	332	SG-P	Various	15,466,918	12,122,525	
Projects Less Than \$1million	332	SG-U	Various	2,739,514	2,682,089	
				<u>132,106,616</u>	<u>80,091,386</u>	

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Pro Forma Plant Additions and Retirements  
 Other Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July10 to Jun12	Test Period	Ref.
				Plant Adds	13 Month Avg. Plant Adds	
U1 Combustion Overhaul -CY2011	343	SG	May-11	5,986,230	5,986,230	8.8.40
U2 Combustion Overhaul-CY2011	343	SG	May-11	5,986,230	5,986,230	8.8.41
U0 Auxillary Boiler	343	SG	Dec-10	2,594,785	2,594,785	
U1 Catalyst Changes	343	SG	May-12	1,572,070	241,857	
U2 Catalyst Changes	343	SG	May-12	1,572,070	241,857	
U3 Alstom P320 Controls System Upgrade (NERC CIPS)	343	SG	May-12	1,053,679	162,104	
Projects Less Than \$1million	343	SG	Various	7,696,982	5,312,419	
Projects Less Than \$1million	343	SSGCT	Various	3,128,040	1,992,781	
				<u>29,590,084</u>	<u>22,518,263</u>	

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Pro Forma Plant Additions and Retirements  
 Other Wind Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Test Period		Ref.
				July10 to Jun12 Plant Adds	13 Month Avg. Plant Adds	
Dunlap Phase I Wind Project	343	SG-W	Oct-10	246,458,258	246,458,258	8.8.41
Dunlap Ranch Land Purchase	343	SG-W	Oct-10	5,741,872	5,741,872	8.8.41
Projects Less Than \$1million	343	SG-W	Various	2,540,806	2,444,627	
				<u>254,740,935</u>	<u>254,644,756</u>	

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Pro Forma Plant Additions and Retirements  
Transmission Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Test Period		Ref.
				July 10 to Jun 12 Plant Adds	13 Month Avg. Plant Adds	
Populus-Terminal: Dbl Ckt 345 kV TransLn - Populus to Ben Lomond ph 6-9	355	SG	Nov-10	402,938,994	402,938,994	8.8.41
Populus-Terminal: Dbl Ckt 345 kV TransLn - Populus to Ben Lomond ph 4+5	355	SG	Oct-10	145,199,007	145,199,007	8.8.41
Red Butte Static Var Compensator and 345 kV Shunt Capacitor	355	SG	May-11	48,931,770	48,931,770	8.8.41
Camp Williams - 90th South Double Circuit 345 kV line	355	SG	Dec-10	42,489,257	42,489,257	8.8.42
Terminal Substation - Replace 345/138 kV Transformers and 138 kv breakers	355	SG	May-12	40,465,467	6,225,457	8.8.42
Wallula - McNary 230 kV Line	355	SG	Jun-12	36,352,360	2,796,335	8.8.42
Install Shunt Capacitors in Wyoming - Platte Sub SVC	355	SG	Jun-12	18,053,846	1,388,757	8.8.42
Malin 500 kV series cap replacement	355	SG	Dec-10	17,209,513	17,209,513	8.8.42
Pinto 345 kV Series Capacitor	355	SG	Dec-10	16,586,582	16,586,582	8.8.43
Populus - Terminal 345 kV line - Borah Reconductor	355	SG	Mar-11	15,379,055	15,379,055	8.8.41
Cameron to Milford: New 138 kV Transmission and 138-46 kV Transformer 75 MVA	355	SG	May-12	15,233,257	2,343,578	8.8.43
Harry Allen Sub Install Transformer	355	SG	Jun-11	14,805,360	14,805,360	8.8.43
Union Gap - Add 230 - 115kV Capacity - TPL002	355	SG	May-12	14,687,500	2,259,615	8.8.43
Mona - Limber - Oquirrh 500/345 kV line Phases 0, I, and II	355	SG	Mar.11/Apr.11/May11	13,709,454	13,709,454	8.8.43
Dave Johnston - Casper 230 kV Rebuild - Casper Sub	355	SG	Dec-10	12,341,045	12,341,045	8.8.44
City Creek Center: New 40 MW Development for PRI Phase II	355	SG	May-12	12,253,357	2,082,449	8.8.44
Utah Clearance Issue Corrections	355	SG	Dec-10	12,138,478	12,138,478	8.8.44
Dave Johnston - Casper 230 kV Rebuild - DJ Sub	355	SG	Jun-12	10,493,661	807,205	8.8.44
Dunlap Ranch Wind Farm Ph1 Intercon Q203	355	SG	Jul-10	9,983,952	9,983,952	8.8.44
N9--New Revenue/System Reinforcement - Subtransmission	355	SG	Various	9,978,670	9,978,670	
Oquirrh New 345-138kV Substation	355	SG	Dec-10	7,843,518	7,843,518	8.8.44
Chappel Creek: 230 kV Cimarex Energy 20 MW Phase 2	355	SG	Feb-11	7,774,745	7,774,745	8.8.45
Upper Green River Basin Superior Project	355	SG	Dec-10	7,712,310	7,712,310	8.8.45
Helix Wind Interconnection - Iberdrola	355	SG	Aug-11	7,400,000	6,261,538	8.8.45
West Point: New 138 kV Line & 40 MVA Substation	355	SG	May-12	7,151,592	1,100,245	8.8.45
RE--Replace - Overhead Transmission Lines - Poles	355	SG	Various	7,040,489	5,305,651	
M7--Mandated - Non-conforming Code Issues	355	SG	Various	6,992,437	5,329,714	
MR--Mandated - Regional or National Regulatory	355	SG	Various	6,873,714	3,700,693	
Populus-Terminal: Dbl Ckt 345 kV TransLn - Ben Lomond to Terminal Residual Closing	355	SG	Dec-10	6,727,289	6,727,289	8.8.41
Three Peaks Substation: Install 345 kV Shunt Reactor	355	SG	Jun-11	6,559,839	6,559,839	8.8.45
Line 3 Convert to 115kV - Phase 1	355	SG	Jun-12	6,351,663	488,589	8.8.46
Dave Johnston - Casper 230 kV Rebuild - #1 Line	355	SG	Dec-10	6,127,474	6,127,474	8.8.44
California-Oregon Intertie Upgrade	355	SG	Feb-11	6,022,426	6,022,426	8.8.46
Ben Lomond 345/138 #2 transformer 450 MVA	355	SG	Jun-12	5,814,824	447,294	8.8.46
Populus-Terminal: Dbl Ckt 345 kV TransLn - Populus to Ben Lomond Residual Closing	355	SG	Mar-11	5,215,371	5,215,371	8.8.41
Skypark: Build New 138-12.5 kV Substation	355	SG	May-11	5,044,172	5,044,172	8.8.46
MR--Mandated - Regional or National Regulatory	355	SG	Various	4,840,141	2,996,169	
Union Gap to Wapato Reconductor	355	SG	Jun-12	4,464,500	343,423	
MR--Mandated - Regional or National Regulatory	355	SG	Various	4,061,115	1,972,892	
Wyoming Clearance Issue Corrections	355	SG	Dec-10	4,008,723	4,008,723	
Tri State G&T Interconnect at Foote Crk	355	SG	Sep-10	3,777,887	3,777,887	
RE--Replace - Overhead Transmission Lines - Poles	355	SG	Various	3,766,626	2,672,401	
Black Hills Windstar Interconnection	355	SG	Dec-10	3,699,246	3,699,246	
Line 37 Conv to 115kV Bid Nickel Mt Sub - Trans Riddle	355	SG	Oct-11	3,621,931	2,508,091	
Nibley: New 138-12.5 kV Substation and Rebuild 7 Miles Transmission	355	SG	May-11	3,613,165	3,613,165	8.8.46
RI--Replace - Storm and Casualty	355	SG	Various	3,270,099	2,515,124	
Union Gap- North Park 115 kV reconductor	355	SG	Jun-11	3,250,000	3,250,000	
Oregon Transmission Line Modifications	355	SG	Jul-10	3,215,972	3,215,972	
Meridian Substation Install Capacitor Bank	355	SG	May-11	3,200,000	3,200,000	
M3--Mandated - Environmental	355	SG	Various	2,961,083	2,130,555	
Vickers Add 46kV Circuit Breakers	355	SG	Dec-10	2,901,138	2,901,138	
M9--Mandated - Public Accommodations & Other	355	SG	Various	2,884,021	2,149,914	
RE--Replace - Overhead Transmission Lines - Poles	355	SG	Various	2,773,007	2,035,064	
R1--Replace - Substation - Switchgear, Breakers, Reclrs	355	SG	Various	2,758,832	1,858,499	
RI--Replace - Storm and Casualty	355	SG	Various	2,739,577	1,932,586	
Lone Pine to Baldy 115kV Reconductor	355	SG	Nov-11	2,600,000	1,600,000	
BIA Easement Ren Fort Hall Reservation	355	SG	Jan-11	2,510,164	2,510,164	
Ashley 46 kV Substation: Add Two 15 MVAR Capacitors	355	SG	Nov-11	2,506,132	1,542,235	
M7--Mandated - Non-conforming Code Issues	355	SG	Various	2,446,238	1,094,657	
Cove Cove Tap 69kV Const 1 9 Mile Ln	355	SG	Nov-11	2,300,000	1,415,385	
Big Grassy Substation: Add 69 kV 33 MVAR Capacitor Bank	355	SG	May-11	2,168,165	2,168,165	
Saratoga: Transmission Transformer Feeder Additions Phase 1	355	SG	Aug-10	2,163,934	2,163,934	8.8.46
RE--Replace - Overhead Transmission Lines - Poles	355	SG	Various	2,139,843	1,655,225	
Red Butte - St George 138 kV double circuit: terminate as two circuits	355	SG	May-12	2,058,408	316,678	
Install Shunt Capacitors in Wyoming - Midwest Capacitor	355	SG	Oct-10	2,026,964	2,026,964	
Clover-Ashgrove: 138 kV Double Circuit Line Phase I	355	SG	May-12	2,022,500	311,154	
Threemile Knoll Inst 138-46kV 75mva Trns	355	SG	Sep-10	1,955,554	1,955,554	
Eastside Trans Line Ratings Wave Traps	355	SG	Dec-10	1,780,599	1,780,599	
RF--Replace - Overhead Transmission Lines - Other	355	SG	Various	1,758,025	1,286,692	
Dave Johnston - Casper 230 kV Rebuild - #2 Line	355	SG	Oct-10	1,729,775	1,729,775	8.8.44
Purchase spare 230-69 kV transformer	355	SG	Feb-12	1,724,750	663,365	
Idaho Clearance Issue Corrections	355	SG	Dec-10	1,685,629	1,685,629	
Community Park: Convert to 115-12.5 kV Phase II (Elk Horn)	355	SG	Jun-11	1,675,750	1,675,750	
RF--Replace - Overhead Transmission Lines - Other	355	SG	Various	1,647,012	1,200,716	
Pavant - Holden Irrigation 46 kV Line: Rebuild 3 Miles	355	SG	May-12	1,630,658	250,870	
Unit 3 Temporary GSU Transformer	355	SG	Aug-10	1,624,479	1,624,479	
U1 Turbine Upgrade- Interconnection	355	SG	Aug-11	1,583,186	1,339,619	
U1 Turbine Upgrade- Interconnection	355	SG	Jun-11	1,478,307	1,422,423	

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Pro Forma Plant Additions and Retirements  
Transmission Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Test Period		Ref.
				July10 to Jun12 Plant Adds	13 Month Avg. Plant Adds	
R4--Replace - Substation - Transformers	355	SG	Various	1,475,312	1,248,527	
MR--Mandated - Regional or National Regulatory	355	SG	Various	1,390,143	433,782	
RI--Replace - Storm and Casualty	355	SG	Various	1,290,049	870,930	
RI--Replace - Storm and Casualty	355	SG	Various	1,259,521	1,084,582	
RE--Replace - Overhead Transmission Lines - Poles	355	SG	Various	1,237,410	848,467	
M1--Mandated - Highway Relocations	355	SG	Various	1,219,985	827,594	
M9--Mandated - Public Accommodations & Other	355	SG	Various	1,104,883	815,013	
MR--Mandated - Regional or National Regulatory	355	SG	Various	1,087,361	666,230	
R6--Replace - Substation - Bushings, Glass & Other	355	SG	Various	1,086,031	780,135	
N3--N3--New Revenue/Connection - Industrial	355	SG	Various	1,071,724	1,071,724	
HERMU0 Spare CT Transformer	355	SG	Jul-11	1,040,391	960,360	
Pavant Substation Breaker - TPL002	355	SG	Dec-11	1,038,335	559,103	
R6--Replace - Substation - Bushings, Glass & Other	355	SG	Various	1,035,067	721,095	
Eastside Trans Line Ratings Wave Traps	355	SG	Dec-11	1,000,000	538,462	
Projects Less Than \$1million	355	SG	Various	39,157,779	28,386,980	
				<u>1,182,399,573</u>	<u>985,269,263</u>	

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Pro Forma Plant Additions and Retirements  
Distribution Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Test Period		Ref.
				July 10 to Jun 12 Plant Adds	13 Month Avg. Plant Adds	
N1--N1--New Revenue/Connection - Residential	364	UT	Various	37,395,441	26,980,157	
N2--N2--New Revenue/Connection - Commercial	364	UT	Various	35,020,964	25,314,819	
City Creek Center: New 40 MW Development for PRI Phase II	364	UT	May-12	13,219,067	2,033,703	8.8.44
RB--Replace - Underground - Vaults & Equipment	364	UT	Various	11,775,375	7,818,783	
N7--New Revenue/System Reinforcement - Feeder	364	UT	Various	10,805,586	6,960,318	
RC--Replace - Overhead Distribution Lines - Poles	364	UT	Various	10,324,047	7,756,464	
Fort Douglas: New 138-12.5 kV Substation & Transmission	364	UT	May-12	10,296,080	1,584,012	8.8.47
RI--Replace - Storm and Casualty	364	UT	Various	9,210,694	7,041,847	
West Point: New 138 kV Line & 40 MVA Substation	364	UT	May-12	7,715,068	1,186,933	8.8.45
Skypark: Build New 138-12.5 kV Substation	364	UT	May-11	7,605,999	7,605,999	8.8.46
RD--Replace - Overhead Distribution Lines - Other	364	UT	Various	7,508,545	5,546,723	
Nibley: New 138-12.5 kV Substation and Rebuild 7 Miles Transmission	364	UT	May-11	7,426,648	7,426,648	8.8.46
M1--Mandated - Highway Relocations	364	UT	Various	7,140,170	5,315,174	
RJ--Replace - Customer Meters	364	UT	Various	5,480,151	3,922,274	
N8--New Revenue/System Reinforcement - Substation	364	UT	Various	5,265,338	1,536,032	
Copper Hills: New 138-12.5 kV Substation	364	UT	May-11	4,940,968	4,940,968	
Jordan 2: Install 138-12.5 kV 40 MVA Transformer & Feeders	364	UT	May-12	4,647,923	715,065	
Farmington: Install 2nd Transformer	364	UT	May-12	4,422,486	680,382	
M9--Mandated - Public Accommodations & Other	364	UT	Various	4,050,413	2,488,327	
Saratoga: Transmission Transformer Feeder Additions Phase II	364	UT	May-11	3,562,495	3,562,495	8.8.46
RA--Replace - Underground Cable	364	UT	Various	3,297,171	2,503,262	
U1--Functional Upgrade - Feeder Improvements	364	UT	Various	2,925,699	2,109,822	
Bingham 138-12.5 kV Substation: Relocate & Rebuild Substation & Transmission	364	UT	May-11	2,894,957	2,894,957	
40 MVA Mobile Transformer 138-13.2 kV	364	UT	Mar-12	2,462,577	757,716	
Tamarisk New 138-12.5 kV Sub Phase I	364	UT	Jul-10	1,718,915	1,718,915	
Smithfield Substation: Add New Feeder # 13 Phase II	364	UT	May-12	1,647,549	260,211	
N3--N3--New Revenue/Connection - Industrial	364	UT	Various	1,555,699	1,257,311	
N4--N4--New Revenue/Connection - Irrigation	364	UT	Various	1,425,094	982,194	
Saratoga: Transmission Transformer Feeder Additions Phase 1	364	UT	Jul-10	1,349,677	1,349,677	
R1--Replace - Substation - Switchgear, Breakers, Reclrs	364	UT	Various	1,231,003	1,036,471	
RK--Asset Removal	364	UT	Various	1,138,153	755,711	
M3--Mandated - Environmental	364	UT	Various	1,122,765	743,982	
R6--Replace - Substation - Bushings, Glass & Other	364	UT	Various	1,109,299	889,234	
M7--Mandated - Non-conforming Code Issues	364	UT	Various	1,046,335	780,293	
Scotfield Area: Increase Distribution Capacity	364	UT	May-12	1,007,500	155,000	
Projects Less Than \$1million	364	UT	Various	6,710,304	5,226,977	
N1--N1--New Revenue/Connection - Residential	364	CA	Various	2,140,729	1,554,692	
M3--Mandated - Environmental	364	CA	Various	1,885,469	1,441,673	
RI--Replace - Storm and Casualty	364	CA	Various	1,783,679	1,315,276	
RC--Replace - Overhead Distribution Lines - Poles	364	CA	Various	1,484,632	1,084,976	
N2--N2--New Revenue/Connection - Commercial	364	CA	Various	1,280,647	964,138	
Projects Less Than \$1million	364	CA	Various	6,952,642	5,245,257	
N1--N1--New Revenue/Connection - Residential	364	ID	Various	4,266,371	3,076,204	
N2--N2--New Revenue/Connection - Commercial	364	ID	Various	2,988,710	2,199,632	
RC--Replace - Overhead Distribution Lines - Poles	364	ID	Various	1,952,334	1,414,760	
RI--Replace - Storm and Casualty	364	ID	Various	1,508,918	1,157,091	
RD--Replace - Overhead Distribution Lines - Other	364	ID	Various	1,236,744	895,996	
Grace City Increase Capacity	364	ID	Jul-10	1,210,699	1,210,699	
M3--Mandated - Environmental	364	ID	Various	1,090,388	724,351	
N8--New Revenue/System Reinforcement - Substation	364	ID	Various	1,066,862	422,052	
Projects Less Than \$1million	364	ID	Various	5,111,774	3,664,425	
N1--N1--New Revenue/Connection - Residential	364	OR	Various	24,890,616	17,843,203	
N2--N2--New Revenue/Connection - Commercial	364	OR	Various	14,465,882	10,563,196	
RI--Replace - Storm and Casualty	364	OR	Various	9,343,157	6,935,663	
M1--Mandated - Highway Relocations	364	OR	Various	7,597,061	5,420,895	
RC--Replace - Overhead Distribution Lines - Poles	364	OR	Various	6,980,689	5,345,806	
Knott Sub Install 115-12.5 kV Transformer	364	OR	May-12	5,482,000	843,385	
RD--Replace - Overhead Distribution Lines - Other	364	OR	Various	5,301,001	3,827,143	
Dowell Sub Const New 115kV Substation	364	OR	Aug-10	4,836,731	4,836,731	
Line 37 Conv to 115kV Bld Nickel Mt Sub - Dist - Canyonville	364	OR	Jun-12	4,360,627	335,433	
M3--Mandated - Environmental	364	OR	Various	4,103,328	3,379,610	
RA--Replace - Underground Cable	364	OR	Various	3,996,796	2,815,981	
RJ--Replace - Customer Meters	364	OR	Various	3,179,752	2,354,138	
M4--Mandated - Neutral Extensions	364	OR	Various	2,957,971	2,205,645	
Line 37 Conv to 115kV Bld Nickel Mt Sub - Dist - Riddle	364	OR	Oct-11	2,569,974	1,790,573	
New Humbug Creek Sub to offload Ruch (9.4 MVA)	364	OR	Oct-11	2,550,000	1,765,385	
Rogue River Sub - 12 -20 kV Conversion Capacity Increase	364	OR	Jun-12	2,538,500	195,269	
Bend Plant Sub Increase Capacity	364	OR	Dec-10	2,282,539	2,282,539	
Independence Sub - Install new substation near Monpac	364	OR	May-12	2,230,000	343,077	
Alderwood Sub - Install 2nd Transformer	364	OR	May-11	2,202,500	2,202,500	
N7--New Revenue/System Reinforcement - Feeder	364	OR	Various	1,824,429	1,340,969	

Rocky Mountain Power  
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Pro Forma Plant Additions and Retirements  
Distribution Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Test Period		Ref.
				July10 to Jun12 Plant Adds	13 Month Avg. Plant Adds	
U1--Functional Upgrade - Feeder Improvements	364	OR	Various	1,720,166	1,357,648	
Deschutes Sub Increase Capacity 12 5MVA	364	OR	Nov-11	1,650,993	1,015,996	
Facebook Data Center Ph2 Tom McCall Ind Park	364	OR	Jun-12	1,535,270	118,098	
Merlin Sub New Feeder Phase 1	364	OR	Nov-11	1,500,000	923,077	
RB--Replace - Underground - Vaults & Equipment	364	OR	Various	1,438,920	1,135,567	
R6--Replace - Substation - Bushings, Glass & Other	364	OR	Various	1,374,168	1,019,968	
M9--Mandated - Public Accommodations & Other	364	OR	Various	1,343,103	1,104,897	
N4--N4--New Revenue/Connection - Irrigation	364	OR	Various	1,303,439	901,864	
R4--Replace - Substation - Transformers	364	OR	Various	1,109,037	802,867	
M7--Mandated - Non-conforming Code Issues	364	OR	Various	1,099,712	853,644	
R1--Replace - Substation - Switchgear, Breakers, Reclrs	364	OR	Various	1,042,735	794,089	
Projects Less Than \$1million	364	OR	Various	8,532,540	7,045,486	
AMR Installation Washington	364	WA	Feb-11	9,921,062	9,921,062	
N1--N1--New Revenue/Connection - Residential	364	WA	Various	4,313,874	3,055,344	
M1--Mandated - Highway Relocations	364	WA	Various	3,561,033	2,474,944	
N2--N2--New Revenue/Connection - Commercial	364	WA	Various	2,721,067	2,038,744	
River Rd Sub Incr Capacity 25 MVA	364	WA	May-12	2,539,011	390,617	
RI--Replace - Storm and Casualty	364	WA	Various	2,160,221	1,576,846	
RD--Replace - Overhead Distribution Lines - Other	364	WA	Various	1,453,215	1,068,055	
RA--Replace - Underground Cable	364	WA	Various	1,269,503	885,350	
RC--Replace - Overhead Distribution Lines - Poles	364	WA	Various	1,217,255	809,383	
M3--Mandated - Environmental	364	WA	Various	1,088,953	714,783	
Projects Less Than \$1million	364	WA	Various	6,651,040	4,879,399	
Upper Green River Basin Superior Project	364	WYP	Dec-10	11,239,190	11,239,190	
N2--N2--New Revenue/Connection - Commercial	364	WYP	Various	8,545,146	6,355,843	
Community Park: Convert to 115-12.5 kV Phase I	364	WYP	Nov-10	6,291,731	6,291,731	
N1--N1--New Revenue/Connection - Residential	364	WYP	Various	6,029,724	4,716,388	
U1--Functional Upgrade - Feeder Improvements	364	WYP	Various	4,579,328	3,081,880	
M3--Mandated - Environmental	364	WYP	Various	3,216,346	2,176,382	
RI--Replace - Storm and Casualty	364	WYP	Various	2,480,108	1,913,767	
RC--Replace - Overhead Distribution Lines - Poles	364	WYP	Various	2,408,488	1,828,182	
RD--Replace - Overhead Distribution Lines - Other	364	WYP	Various	2,317,167	1,861,188	
M9--Mandated - Public Accommodations & Other	364	WYP	Various	2,029,683	1,421,869	
RB--Replace - Underground - Vaults & Equipment	364	WYP	Various	1,691,900	1,301,779	
N8--New Revenue/System Reinforcement - Substation	364	WYP	Various	1,687,788	441,861	
RA--Replace - Underground Cable	364	WYP	Various	1,525,924	1,100,679	
Wyoming Avian Protection CY2010	364	WYP	Dec-10	1,493,550	1,493,550	
R4--Replace - Substation - Transformers	364	WYP	Various	1,190,303	833,926	
RJ--Replace - Customer Meters	364	WYP	Various	1,118,329	844,127	
Center Street Substation Convert to 12.5 kV	364	WYP	May-12	1,115,000	171,538	
N7--New Revenue/System Reinforcement - Feeder	364	WYP	Various	1,031,618	711,114	
Projects Less Than \$1million	364	WYP	Various	4,657,738	3,284,039	
				<u>515,305,679</u>	<u>352,793,981</u>	

Rocky Mountain Power  
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Pro Forma Plant Additions and Retirements  
General Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Test Period		Ref.
				July10 to Jun12 Plant Adds	13 Month Avg. Plant Adds	
MRR Oregon Mobile Radio Repl Project	397	OR	Various	15,576,951	10,546,592	
Utah Mobile Radio Replacement Project	397	UT	Various	12,895,847	8,727,548	
Wyoming Mobile Radio Replacement Project	397	WYP	Various	7,318,853	4,953,195	
Infrastructure TOM - Voice/Video	397	SO	Various	6,489,930	5,003,674	
PC Consolidated	397	SO	Various	5,370,516	4,046,265	
RV--Replace - Vehicles	397	OR	Various	5,090,059	3,858,379	
Infrastructure TOM - Data Network	397	SO	Various	5,045,151	3,711,733	
R8--Replace - Microwave/Fiber Communications	397	OR	Various	4,033,959	2,585,128	
RQ--Replace - Other General Plant	397	OR	Various	3,800,184	3,036,133	
RV--Replace - Vehicles	397	UT	Various	3,684,937	2,320,330	
MRR California Mobile Radio Repl Project	397	CA	Various	3,413,941	2,262,452	
Infrastructure TOM	397	SO	Various	2,708,893	2,026,739	
RQ--Replace - Other General Plant	397	UT	Various	2,692,453	1,913,626	
MRR Washington Mobile Radio Repl Project	397	WA	Various	2,332,736	1,611,767	
Idaho Mobile Radio Replacement Project	397	ID	Various	2,296,269	1,554,051	
Storage Capacity	397	SO	Various	2,132,897	1,674,450	
Mobile Radio Purch-Implemnt VHF Spectrum - Oregon	397	OR	Dec-10	2,094,936	2,094,936	
RT--Replace - Tools	397	UT	Various	1,986,645	1,389,941	
Data Center TOM	397	SO	Various	1,588,196	1,147,437	
Scipio to Mineral Mountain: Microwave Replacement	397	SG	Dec-11	1,385,281	745,921	
MR--Mandated - Regional or National Regulatory	397	UT	Various	1,362,423	992,267	
RV--Replace - Vehicles	397	WYP	Various	1,252,265	743,413	
Storage TOM	397	SO	Various	1,238,916	873,319	
Database TOM (Oracle)	397	SO	Various	1,228,933	835,896	
R9--Replace - Other Communications	397	OR	Various	1,075,566	779,923	
Projects Less Than \$1million	397	CA	Various	2,940,210	2,354,362	
Projects Less Than \$1million	397	ID	Various	1,627,487	1,179,982	
Projects Less Than \$1million	397	UT	Various	1,497,252	1,228,002	
Projects Less Than \$1million	397	OR	Various	3,152,801	2,335,124	
Projects Less Than \$1million	397	WA	Various	4,103,928	3,030,593	
Projects Less Than \$1million	397	WYP	Various	1,967,939	1,360,611	
Projects Less Than \$1million	397	SG	Various	5,286,941	3,909,173	
Projects Less Than \$1million	397	SE	Various	50,991	50,991	
Projects Less Than \$1million	397	SO	Various	3,323,971	2,611,237	
				<u>122,048,259</u>	<u>87,495,189</u>	



Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Pro Forma Plant Additions and Retirements  
 Intangible Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July10 to Jun12	Test Period	Ref.
				Plant Adds	13 Month Avg. Plant Adds	
TriP II Energy Trading Systems Capital	302	SG	Jan.11/July11	14,070,353	13,946,987	8.8.47
SAP Upgrade	303	SO	Various	8,156,232	6,658,438	
Dispatch sys support: Enhance EMS SCADA	303	SO	May-12	7,364,500	1,133,000	8.8.47
Control Ctr Disaster Recovery Imprv Ph 2	302	SG	Dec-10	4,024,877	4,024,877	
Htg Water Efficiency Mgt Project	302	SG	Dec-10	3,469,774	3,469,774	
Enterprise Releases	303	SO	Various	3,227,314	2,487,140	
Customer Service Releases	303	CN	Various	2,645,659	2,031,498	
Ranger Pi Upgrade	302	SG	Jun-12	2,010,679	154,668	
Corp Opt misc projects	303	SO	Various	1,463,628	924,077	
Emerson EDS	302	SG	Dec-11	1,319,504	710,502	
Distribution Releases	303	SO	Various	1,291,755	983,922	
Business Systems Releases	303	SO	Various	1,089,348	844,436	
IP--IT-Asset Performance New Investment	303	SO	Various	1,077,309	580,089	
IC--IT-Core Program-Compliance, Mandate, Regulatory	303	SO	Various	1,076,398	1,076,398	
Wind Operations System	302	SG	Oct-11	1,041,768	721,224	
Projects Less Than \$1million	302	SG	Various	5,211,580	4,052,621	
Projects Less Than \$1million	303	SO	Various	5,542,303	4,482,012	
Projects Less Than \$1million	303	CN	Various	162,500	104,808	
				<u>64,245,480</u>	<u>48,386,472</u>	

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Pro Forma Plant Additions and Retirements  
 Mining Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July10 to Jun12	Test Period	Ref.
				Plant Adds	13 Month Avg. Plant Adds	
Deer Creek-Reconstruct Longwall System	399	SE	Dec.10/May11	31,898,257	31,898,257	8.8.47
Energy West Deer Creek Mine CAP Forecast	399	SE	Various	10,749,834	8,162,749	
Two-Way Communication/Tracking System	399	SE	Aug-10	2,392,150	2,392,150	
Projects Less Than \$1million	399	SE	Various	4,116,433	3,317,709	
				<u>49,156,674</u>	<u>45,770,865</u>	

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Pro Forma Plant Additions and Retirements  
Known Retirements

**Cline Falls Hydro Plant Retirement**

August 2010		
Hydro Plant	SG-P	(338,978)
Transmission Plant	SG	(4,441)
Distribution Plant	OR	(7,664)
General Plant	SG	(229)
		<u>(351,312)</u>

**Little Mountain Retirement**

March 2012		
Other Plant	SG	(4,388,919)
Other Plant	DGU	(1,207,716)
Distribution Plant	UT	(261,775)
Distribution Plant	WYP	(104,274)
General Plant	SG	(258,248)
General Plant	DGU	(27,782)
General Plant	UT	(656,128)
General Plant	WYP	(266,815)
		<u>(7,171,656)</u>

**Utah AMR**

July 2010		
Distribution Plant	UT	(1,889,746)
		<u>(1,889,746)</u>

**Populus to Ben Lomond**

November 2010		
Transmission Plant	SG	(336,954)
		<u>(336,954)</u>

**STEAM PLANT ADDITIONS:**

**Naughton U2 Flue Gas Desulfurization System: (Reference page 8.8.22)**

This environmental improvement project is the construction of a flue gas desulfurization (FGD) system for Naughton Unit 2. The FGD system involves constructing the following components:

- Interconnection at the electrostatic precipitator
- A flue gas transport system, including ductwork and booster fan
- SO<sub>2</sub> absorber systems
- Reagent storage and preparation systems
- Makeup water treatment systems
- Electrical systems, including replacement of the auxiliary and start-up transformers
- Control systems, including upgrade of the existing, interfacing local control networks
- FGD waste disposal systems
- Makeup water supply system modifications
- Boiler reinforcement
- New stack and fiberglass flue (shared with Unit 1)

**Naughton U1 Flue Gas Desulfurization System: (Reference page 8.8.22)**

This environmental improvement project is the construction of a flue gas desulfurization (FGD) system for Naughton Unit 1. The FGD system involves constructing the following components:

- Interconnection at the electrostatic precipitator
- A flue gas transport system, including ductwork and booster fan
- SO<sub>2</sub> absorber systems
- Reagent storage and preparation systems
- Makeup water treatment systems
- Electrical systems, including replacement of the auxiliary and start-up transformers
- Control systems, including upgrade of the existing, interfacing local control networks
- FGD waste disposal systems
- Makeup water supply system modifications
- Boiler reinforcement
- New stack and fiberglass flue (shared with Unit 2)

**Wyodak U1 SO<sub>2</sub> and PM Emission Control Upgrade: (Reference page 8.8.22)**

This environmental improvement project installs a new baghouse to replace the existing electrostatic precipitator on the Wyodak plant. The new baghouse will allow SO<sub>2</sub> removal to be increased allowing the new required emission limits to be satisfied. The new emission limit is required by the best retrofit technology review undertaken by the state of Wyoming. The new emission limit has been formalized by the state of Wyoming and is a requirement that must be complied with by the end of 2011.

**Dave Johnston U4 SO<sub>2</sub> and PM Emission Controls Upgrade: (Reference page 8.8.22)**

This environmental improvement project is to install a dry flue gas desulfurization system with fabric filter on the Dave Johnston Unit 4. This project is in response to the State of Wyoming's review of the Best Available Retrofit Technology (BART). This review requires installation of

appropriate emission controls.

**Huntington U1 Clean Air – PM: (Reference page 8.8.22)**

This environmental improvement project is to convert the existing electrostatic precipitator into a baghouse and modify the existing chimney for wet operation. PacifiCorp has committed to certain environmental improvement projects to permit Huntington Unit 1 for future operation. These environmental improvement projects include the conversion of the electrostatic precipitator into a pulse jet fabric filter or baghouse as was previously done on Huntington Unit 2 for the control of particulate matter.

**Hunter U2 Clean Air – PM: (Reference page 8.8.22)**

This environmental improvement project includes the conversion of the electrostatic precipitator into a pulse jet fabric filter or baghouse. The baghouse conversion requires the modification of the induced draft booster fans due to increased pressure drop. The existing chimney is to be modified for wet operation as well as the boiler reinforced due to the increase in booster fan capability. PacifiCorp has committed to certain environmental improvement projects to permit Hunter Unit 2 for future operation.

**Huntington U1 SO<sub>2</sub> Emission Control Upgrades: (Reference page 8.8.22)**

This environmental improvement project includes the upgrade of the sulfur dioxide (SO<sub>2</sub>) removal system and the scrubber waste handling system. A conversion of the electrostatic precipitator into a pulse jet fabric filter or baghouse is in construction under a separate project. PacifiCorp has committed to certain environmental improvement projects to permit Huntington Unit 1 for future operation.

**Hunter U2 SO<sub>2</sub> Emission Control Upgrades: (Reference page 8.8.22)**

This environmental improvement project includes the upgrade of the sulfur dioxide (SO<sub>2</sub>) removal system, the scrubber waste handling system and the reagent preparation system. A conversion of the electrostatic precipitator into a pulse jet fabric filter or baghouse for the control of particulate matter is in construction under a separate project. PacifiCorp has committed to certain environmental improvement projects to permit Hunter Unit 2 for future operation.

**Huntington U1 Turbine Upgrade HP/IP/LP: (Reference page 8.8.22)**

This project is for the retrofit of the Huntington Unit 1 steam turbine with a new steam turbine using the latest “dense pack” design technologies. These design technologies improve the efficiency of converting steam to mechanical work thereby increasing electrical generation capability without additional unit heat input or steam flow. This project will replace the high, intermediate and low pressure turbine rotors and corresponding inner shells increasing the electrical generation output. The steam turbine will be installed in the currently scheduled fall 2010 outage.

**Hunter U3 Turbine Upgrade HP/IP/LP: (Reference page 8.8.22)**

This project is to upgrade the high pressure, intermediate pressure and low pressure turbines to increase the turbine/generator output. Increased output with no increase in fuel input or operating

cost will improve heat balance and decrease unit cost for electricity produced. Recent advances in steam turbine design technologies have increased the efficiency of new steam turbines. These new design technologies are transferable to steam turbine retrofits. The steam turbine retrofit designs improve turbine efficiency which increases generator output with no increase in boiler heat input or emissions.

**Wyodak U1 - Air Cooled Condenser Replacement: (Reference page 8.8.22)**

This project is for the replacement of the air cooled condenser (ACC) headers and tube bundles to eliminate the current air in-leakage due to end of life issues. The Wyodak plant's (ACC) has reached end of life. The original designed ACC was projected to last for 30 years of service. The current ACC has been in service for 32 years and is experiencing an increased rate of tube to header weld failures and holes caused by steam erosion. In winter months, it is typical for the Wyodak Plant to increase the turbine backpressure to ensure that the ACC does not freeze. With the installation of a new ACC, this practice would be eliminated. Continued operation of the existing ACC has a high potential of causing progressively more outages if the ACC is not replaced.

**Hunter U2 Turbine Upgrade HP/IP/LP: (Reference page 8.8.22)**

This project is to upgrade the high pressure, intermediate pressure and low pressure turbines to increase the turbine/generator output. Increased output with no increase in fuel input or operating cost will improve heat balance and decrease unit cost for electricity produced. Recent advances in steam turbine design technologies have increased the efficiency of new steam turbines. These new design technologies are transferable to steam turbine retrofits. The steam turbine retrofit designs improve turbine efficiency which increases generator output with no increase in boiler heat input or emissions.

**Hunter U1 SO<sub>2</sub> & PM Emission Controls Upgrade: (Reference page 8.8.22)**

Convert the existing flue gas desulfurization system to handle higher sulfur coal by adding forced oxidation, reagent preparation and waste disposal equipment.

**Jim Bridger U3 SO<sub>2</sub> & PM Emission Control Upgrades: (Reference page 8.8.22)**

This environmental improvement project is to seal off the existing Unit 3 FGD system bypass; install new induced draft fans with variable frequency drives; and upgrade the scrubber vessel internal apparatus to meet the new plant SO<sub>2</sub> emissions standards.

**Wyodak U1 OH Clean Air – NO<sub>x</sub>: (Reference page 8.8.22)**

This environmental improvement project installs low nitrogen oxide (NO<sub>x</sub>) burners which includes new burners and over fire air in the boiler. This in-furnace combustion modification is designed to reduce NO<sub>x</sub> emissions produced in the boiler during the coal combustion process. The project consists of engineering, design, fabrication and installation of over fire air, wind box modifications, and new low NO<sub>x</sub> burners. This project is a part of a company initiative to reduce criteria pollutants including NO<sub>x</sub>. In addition, this project is being completed in response to the State of Wyoming's Best Available Retrofit Technology (BART) review and determination.

**Hayden Coal Unloading Facility: (Reference page 8.8.22)**

The project scope includes the permitting, design, and construction of a rail spur and a coal unloading facility at the Hayden Station. The project is designed and constructed in accordance with the Routt County Special use Permit and its conditions and mitigation agreements, Union Pacific Railroad Standards and Requirements, and Colorado Department of Transportation Standards, Requirements and agreements.

**Naughton U2 Low NOx Burner: (Reference page 8.8.22)**

This environmental improvement project is for the installation of low nitrogen oxides burners (LNB) and separated over-fired air (SOFA) in the Naughton Unit 2 boiler. This in-furnace combustion modification is designed to reduce NOx emissions produced in the boiler during the coal combustion process. The project consists of design, fabrication and installation of one level of SOFA, modifications of wind box components related to combustion and installation of LNB.

**Dave Johnston U3 SO2 & PM Emission Control Upgrades: (Reference page 8.8.22)**

This environmental improvement project is to install a dry flue gas desulfurization system with fabric filter on the Dave Johnston Unit 3. This project is in response to the State of Wyoming's review of the Best Available Retrofit Technology (BART). This review requires installation of appropriate emission controls.

**Huntington U1 Clean Air - NOx: (Reference page 8.8.22)**

The project is to install low nitrogen oxide burners (LNB's) which includes separated over -fire air (SOFA) in the boiler. This in-furnace combustion modification is designed to reduce NOx emissions produced in the boiler during the coal combustion process. The project consists of design, fabrication and installation of two levels of over-fire air, modification of wind box components related to combustion and installation of low NOx burners.

**Naughton U1 NOx LNB: (Reference page 8.8.22)**

This environmental improvement project is for the installation of low nitrogen oxides burners (LNB) and separated over-fired air (SOFA) in the Naughton Unit 1 boiler. This in-furnace combustion modification is designed to reduce NOx emissions produced in the boiler during the coal combustion process. The project consists of design, fabrication and installation of one level of SOFA, modifications of wind box components related to combustion and installation of LNB.

**Dave Johnston U4 Finishing Superheater Replacement: (Reference page 8.8.22)**

This project involves complete replacement of the DJ Unit4 finishing superheater assemblies and outlet header. The replacement is based on end of life issues resulting from long term overheat and gas pass pluggage issues due to a fuel change to PRB coal. Oxide scale thickness readings during the two previous overhauls indicate that tube failure rates will increase significantly over the next several years. The finishing superheater redesign will incorporate industry best practices when designing the assembly spacing. The current spacing is 6" which is conducive to pluggage with PRB coal ash; spacing will be increased to approximately 9". Because of the spacing change and the potential for surface area loss, this project must be completed in conjunction with

the U4 – Platen Superheater Replacement project in order that the platen superheater can be used to gain back the lost surface area in the finishing superheater.

**Dave Johnston U4 Platen SSH Replace: (Reference page 8.8.22)**

This project involves complete replacement of the DJ Unit4 platen superheater assemblies. The replacement is based on end of life issues resulting from long term overheat. Oxide scale thickness readings during the two previous overhauls indicate that tube failure rates will increase significantly over the next several years. Due to a potential surface area change in the finishing superheater a surface area design change may be necessary in the platen superheater area. The platen superheater re-design/replacement must be completed in conjunction with the finishing superheater re-design/replacement in order to maintain fire-side/steam-side compatibility.

**Huntington U1 Economizer Replacement: (Reference page 8.8.22)**

This project is to replace the economizer on the Huntington Unit 1 including the inlet header. The project entails replacement of 100% of the upper and lower economizer banks including inlet header. There is a significant amount of fly ash erosion along the sidewalls and deep in the banks of tubes. Current technology, economizer design and current configuration make it difficult to effectively evaluate the integrity of the existing economizer. Previous inspection work on the economizer inlet header has shown indication of micro cracking in the header at the stub tube penetrations indicating thermal fatigue.

**Hunter U2 Main Controls Replacement: (Reference page 8.8.22)**

Replace the existing Unit 2 controls (boiler, turbine, BTG, scrubber, etc) with an Ovation DCS and to upgrade the unit's control room to accommodate the new operator system. Also included in this project is the replacement of a significant amount of field instrumentation devices (transmitters) and valve actuators and drives. The necessity of this replacement is due to the aging and unsupported existing plant controls.

**Huntington U2 Boiler Finishing Superheat Pendants Replacement: (Reference page 8.8.22)**

This project is to replace the Huntington Unit 2 boiler finishing superheat pendant assemblies and associated outlet header. These assemblies were supplied as original equipment when the boiler was erected and have been in service since unit startup in 1974. Original design criteria suggest that these assemblies should have a 25 to 30 year life span. In recent years boiler tube failures, particularly those caused by long term overheat and creep, have increased lending credence to the end of life scenario. The outlet header, as with the pendants, has a predicted finite life span. End of life predictions and industry history suggests that this header will not maintain a serviceable life thru the remainder of the projected unit life.

**Hunter U2 NOx LNB: (Reference page 8.8.22)**

This environmental improvement project includes the fabrication and installation of nitrogen oxide (NOx) emission control equipment which includes low NOx burners, modifications of wind-box components, and separated over-fire air ductwork and registers. This in-furnace combustion modification is designed to reduce NOx emissions below permit levels established by the Utah Department of Environmental Quality.



**Huntington U1 Boiler Finish Superheat Pendants Replacement: (Reference page 8.8.22)**

This project is to replace the Huntington Unit 1 boiler finishing superheat pendant assemblies and associated outlet header. These assemblies were supplied as original equipment when the boiler was erected and have been in service since unit startup in 1977. Original design criteria suggest that these assemblies should have a 25 to 30 year life span. In recent years boiler tube failures, particularly those caused by long term overheat and creep, have increased lending credence to the end of life scenario. The outlet header, as with the pendants, has reached its useful life and needs to be replaced.

**Wyodak U1 - Replacement of Secondary Superheat: (Reference page 8.8.22)**

This project is to remove and replace the secondary superheat pendants. These pendants have reached the end of their useful life as they have dissimilar metal welds in each of the inlet and outlet pendants.

**HYDRO PLANT ADDITIONS:**

**INU 4.1.1/4.1.2 Soda Springs Fish Passage: (Reference page 8.8.24)**

This project consists of the design and construction of a fish ladder, spillway improvement and fish screen and evaluation facility in order to meet resource agency design criteria to provide upstream and downstream fish passage for anadromous fish at Soda Springs dam. The project fulfills Section 47 of the FERC license that incorporates the North Umpqua Settlement Agreement Sections 4.1.1a-e and 4.1.2.

**INU 6.1 Lemolo 2 Reach Pipe to Stinkhole: (Reference page 8.8.24)**

Design and construction of a diversion structure, pipeline intake, pipeline, and outfall structure at the Lemolo No. 2 development. The purpose of this project is to eliminate ramping in the full-flow reach of the North Umpqua River between the Lemolo 2 powerhouse and Toketee Lake. The project fulfills Paragraph 47 of the Federal Energy Regulatory Commission license that incorporates the North Umpqua Settlement Agreement Sections 5.4 and 6.1.

**INU 11.5 Lemolo 1 Forebay Expansion & Wetland: (Reference page 8.8.24)**

This project consists of the development of an expanded forebay with at least 48 acre-feet of storage at the Lemolo 1 hydroelectric development that includes an engineered wetland to provide habitat for stillwater-breeding amphibians. The expanded forebay will provide substantial customer benefits by increasing on-peak generation. The engineered wetland integrated with the proposed forebay is a requirement of Article 401 of the FERC license that incorporates Section 11.5 of the North Umpqua Settlement Agreement.

**OTHER PLANT ADDITIONS:**

**Lakeside U1 Combustion Turbine Overhaul: (Reference page 8.8.25)**

This project is to remove and replace the gas turbine combustion and hot gas path section parts in accordance with the long term maintenance plan. Program parts include: baskets, nozzle assemblies, combustor transition parts, support housing components, blades, vanes and ring

segments.

**Lakeside U2 Combustion Turbine Overhaul: (Reference page 8.8.25)**

This project is to remove and replace the gas turbine combustion and hot gas path section parts in accordance with the long term maintenance plan. Program parts include: baskets, nozzle assemblies, combustor transition parts, support housing components, blades, vanes and ring segments.

**OTHER WIND PLANT ADDITIONS:**

**Dunlap I Wind Project: (Reference page 8.8.26)**

The Dunlap Ranch Phase I Wind Energy project includes the permitting, land costs, wind turbines, placement and installation of the wind turbines, plant construction, interconnection facilities, and on-site support facilities. The site is located in Carbon County, Wyoming, 8 miles north of Medicine Box. The purpose of the project is to provide reliable cost-effective renewable energy to meet the renewable resource component of the 2008 Integrated Resource Plan (IRP) and to comply with renewable portfolio standards (RPS) requirements. The 111-megawatt (MW) Dunlap wind project in Wyoming has a planned commercial operation date in 2010 and will utilize General Electric wind turbines.

**TRANSMISSION PLANT ADDITIONS:**

**Populus-Terminal Dbl Ckt 345 kV TransLn – Populus to Ben Lomond ph 4+5, Populus to Ben Lomond ph 6-9, Borah Re-Conductor, Ben Lomond to Terminal Residual Closing, Populus to Ben Lomond Residual Closing: (Reference page 8.8.27)**

This project consists of constructing a 135 mile double circuit 345 kV transmission line between a new substation called Populus Substation located west of Downey, Idaho and Terminal Substation located southwest of the Salt Lake International Airport. This new line will position PacifiCorp to serve load growth needs, improve overall system reliability by providing additional capacity to serve loads under normal plus contingency situations, leverage opportunities for additional energy sales to other potential customers, and provide PacifiCorp with greater flexibility and the opportunity to consider additional options regarding generation capacity additions.

**Red Butte Static Variance Compensator and 345 kV capacitor: (Reference page 8.8.27)**

This project calls for installation of a 300 MVAR Static VAR Compensator in the Red Butte substation to ensure continued service to growing loads in this area under peak load conditions and to maintain existing firm point to point transmission obligations. This project proposes the addition of a Static Var System (SVS) to be installed at Red Butte substation in southwestern Utah near the city of St George. Installation of new line positions to support the Energy Gateway transmission expansion plan and future 345 kilovolt lines terminating at the Red Butte substation for system support. These additions require expansion of the existing substation through acquisition of land from the United States Forest Service.

**90 South-Camp Williams 345kV Line Double Circuit Line: (Reference page 8.8.27)**

The project consists of building a new double circuit 345 kV line between Camp Williams and Ninety South substations, circuits #3 and #4. The length of the double circuit line will be 10.7 miles. It will be built adjacent to the existing Camp Williams – Ninety South double circuit 345 kV line on right-of-way that was originally purchased when the existing line was built. The Camp Williams – Terminal and Camp Williams – Oquirrh lines will be relocated to the upper yard at the Camp Williams substation and the new circuits will be terminated in these positions. At Ninety South substation, two new 1 ½ breaker bays will be built with one circuit being terminated in each bay.

**Terminal Substation - Replace 345/138 kV Transformers and Breakers: (Reference page 8.8.27)**

This project replaces the two existing 345-138 kV transformers at Terminal Substation (#9 and #10) and four 138 kV breakers. Specific details of this project include the following:

- Replacement of Terminal transformer #9 (421 MVA) with a 700 MVA transformer
- Replacement of Terminal transformer #10 (448 MVA) with a 700 MVA transformer
- Replacement of breaker L180 with a breaker with continuous rating of 3000A (40 kA fault rating)
- Replacement of 138 kV breakers CB101, CB115, and CB116 with breakers with a fault rating of 63 kA

**Wallula - McNary 230 kV Line: (Reference page 8.8.27)**

Construct a new 230 kV transmission line from the existing Wallula substation to the existing Bonneville Power Administration (BPA) McNary substation. The 30-mile line will be constructed of wood H-frame structures on 125-foot wide rights-of-way using 1272 ACSR conductor with fiber optic optical ground wire. The Wallula substation will be expanded to the east to accommodate the new line connection. This expansion will include the extension of the existing 230 kV bus, the installation of one new 230 kV, 3,000 amp breaker, a new future 230 kV breaker position, the relocation of the existing 230 kV Wallula-to-McNary line to the new breaker position, and the connection of the new line to the vacated position.

**Install Shunt Capacitors in Wyoming - Platte Sub SVC: (Reference page 8.8.27)**

Installation of voltage support equipment is required to address significant load growth and the need to conform to North American Electric Reliability Corporation (NERC) and Western Electric Coordinating Council (WECC) requirements for path operation and system reliability.

The equipment for this project will include one 230 kilovolt 15 megaVAR shunt capacitor bank at the Atlantic City Substation, one 230 kilovolt 30 megaVAR shunt capacitor at the Midwest substation, one 230 kilovolt 30 megaVAR shunt capacitor at the Riverton substation, and two 230 kilovolt 25 megaVAR shunt capacitors and a static VAR system at the Platte substation.

**Malin 500 kV series cap replacement (Reference page 8.8.27)**

This project involves the replacement of the existing Malin 500 kilovolt series capacitor. The existing 165.5 megaVAR 1800 amp 21.6 ohm unit will be replaced with a 182.2 megaVAR 2700 amp 20.6 ohm unit that matches the size of two other series capacitors on the system.

**Pinto 345 kV Series Capacitor: (Reference page 8.8.27)**

This project involves installing a 345 kilovolt two-segment series capacitor bank (1350 ampere continuous / 1600 ampere emergency, 28.5 ohms each segment) at the Pinto substation on the 345 kV line to the Huntington power plant. The new equipment will be installed on existing PacifiCorp owned property to the east of the Pinto substation and will require expansion of the existing yard. A suitably rated 345 kV series capacitor bank at Pinto, in the line to Huntington, will provide steady-state and dynamic voltage support for the load and transfer requirements when the Pinto area load exceeds 60 MW.

**Cameron to Milford: New 138 kV Transmission and 138-46 kV Transformer 75: (Reference page 8.8.27)**

This project will construct a new 138 kV source to the Milford area by installing a new 138 kV line from the Cameron substation to the Milford substation. The project includes the installation of a 138-46 kV transformer at the Milford substation in order to support the load in the Milford area. The Milford area 46 kV system is radial and heavily dependent on generation from the Blundell plant to maintain 0.9 p.u. voltage.

**Harry Allen Sub Install Transformer: (Reference page 8.8.27)**

The scope of work involves procurement and installation of a second transformer at NV Energy's Harry Allen substation. This is a 230/345kV transformer which feeds the PacifiCorp Harry Allen to Red Butte 345kV line supplying import/export transmission capacity between PacifiCorp's eastern control area and NV Energy's transmission system. The transformer will also provide additional back-up transmission service to retail loads in Washington County, Utah as a contingency for PacifiCorp's 345kV line between Mona and Red Butte.

**Union Gap - Add 230 - 115kV Capacity - TPL002: (Reference page 8.8.27)**

This project involves a 230 – 115 kV transformer and expansion of both the 230 kV and 115 kV buses. The 230 kV bus will be expanded to a full breaker-and-a-half configuration, and the 115 kV bus will be expanded to a double-operate bus with two breakers on each position. The project will likely require a substation yard expansion and staged construction sequencing due to the inability to take the facility out-of-service.

**Mona - Limber - Oquirrh 500/345 kV line Phases 0, I, and II: (Reference page 8.8.27)**

As part of the Energy Gateway Program (Gateway Central), the Mona – Oquirrh project will construct a new transmission line approximately 100 miles in length between Mona/Clover Substations and Oquirrh Substation. A new single circuit 500 kilovolt transmission line will be constructed from the Mona/Clover Substations near Mona, Utah to the future Limber Substation near Tooele, Utah. This line segment will be approximately 65 miles in length and will initially be energized at 345 kilovolts. A 35 mile double circuit 345 kilovolt line will be constructed from the future Limber Substation to the existing Oquirrh Substation in West Jordan, Utah. Phases 0, I, and II which are included in this case, include the Limber Substation and Clover Substation permit/property purchase, looping the Terminal – Camp Williams 345 kV transmission line in and out of Oquirrh Substation including new circuit breakers.

**Dave Johnston - Casper 230 kV Rebuild - Casper Sub, DJ Sub, Rebuild - #1 Line, Rebuild - #2 Line:**  
(Reference page 8.8.27)

North American Electric Reliability Corporation (NERC) and Western Electricity Coordinating Council (WECC) requirements for path operation are the drivers for rebuilding the Dave Johnston – Casper 230 kilovolt #1 line, and the re-conductor of the Dave Johnston – Casper 230 kilovolt #2 line. The scope of this project will also include installing new breakers at Dave Johnston and Casper Substations along with related equipment for termination of #1 and #2 lines.

**City Creek Center: New 40 MW Development for PRI Phase II: (Reference page 8.8.27 & 8.8.29)**

The City Creek Center is a development in downtown Salt Lake City, Utah, that encompasses two and one half city blocks. The developed area also includes several building facilities that will remain unchanged that will need to be fed from the new power upgrades installed for the City Creek Center. This phase supports the distribution facilities immediately adjacent to the City Creek Center development. This phase includes customer-installed duct banks and vaults and associated Rocky Mountain Power installed distribution electrical facilities. This phase also includes the substation, transmission and distribution facilities to feed the final City Creek Center load requirements.

**Utah Clearance Issue Corrections: (Reference page 8.8.27)**

Recent regulation changes require Rocky Mountain Power to verify the load capabilities of the transmission lines. The lines listed below have been analyzed using a Lidar analysis to verify line ratings, plans and profile. The analysis identified structure additions, modifications and replacements required to bring the lines in compliance with NESC requirements and PacifiCorp's Standard TD 101. The project will replace or modify structures or designs to bring transmission line clearances within the requirements of the NESC. Recent Lidar analysis has identified these nine lines in Utah which have clearance issues: Carbon - Spanish Fork 1 138 kV, Carbon - Spanish Fork 2 138 kV, Nucor Steel - Wheelon 138 kV, Sigurd - West Cedar 138 kV, Tanner - Spanish Fork 138 kV, West Cedar - Red Butte 138kV, Grace - Terminal (103) 138kV (portions in Utah and Idaho), Grace - Terminal (104) 138kV (portions in Utah and Idaho), Treasureton - Terminal (105 Line) 138kV (portions in Utah and Idaho).

**Dunlap Ranch Wind Farm Phase I Interconnection: (Reference page 8.8.27)**

The new point of interconnection substation for the Dunlap I generating facility will be located approximately 15 miles north of the Freezout 230 kV substation on the existing 230 kV Miners-Difficulty line. The 230 kV line will be looped in and out of the substation. The substation will be designed and constructed as a six breaker ring bus with only three breakers installed for this project.

**Oquirrh – New 345-138 Kilovolt Substation: (Reference page 8.8.27)**

Construct the new 345-138 kilovolt substation that loops into the east line of the double circuit Camp Williams – Terminal 345 kilovolt line. The substation will consist of one 345-138 kilovolt, 700 megavolt-ampere transformer, one 345 kilovolt three breaker, breaker-and-a-half protection scheme, a 138 kilovolt switchyard with three 138 kilovolt, breaker-and-a-half and one two-

breaker, breaker-and-a-half protection scheme. The project will also require relocating 4-138 kilovolt lines into the new switchyard with two tie-lines connecting the old 138 kilovolt switchyard with the new switchyard. This project is a result of supporting load growth in the transmission network resulting in overloads during the loss of any of the six 345-138 kV transformers located in pairs at Terminal, Midvalley and Ninety South Substations.

**Chappel Creek 230 Kilovolt Cimarex Energy 20 MW – Phase II: (Reference page 8.8.27)**

Phase II of the Chappel Creek to Cimarex project includes the construction of about 12 miles of 230 kV, single circuit 1272 ACSR double pole construction to carry power from the newly built Chimney Butte substation to Cimarex Energy's facility. It also includes metering for Cimarex Energy's facility.

**Upper Green River Basin Superior Project: (Reference page 8.8.27)**

This project includes the addition of the new 230/69/25 kilovolt 30 mega volt amperes Paradise Substation and construction of a 230/69 kilovolt transmission line from East Green River road to the Paradise substation. The project also includes the design and construction of one 25 kilovolt distribution circuit from the Paradise substation to Anticline road and the design and construction of one 25 kilovolt distribution circuit from Anticline road to the Paradise Tap. The project requires Bureau of Land Management and private permitting for the Jonah Field 230 kilovolt substation, the 230 kilovolts transmission line from Jonah Field to the Paradise substation, and a 230/69 kilovolt transmission line from the Paradise substation to Big Piney.

**Helix Wind Interconnection – Iberdrola: (Reference page 8.8.27)**

This project will connect the Helix Wind Project, an Iberdrola Renewables Inc. project, to PacifiCorp's existing Wallula – Hat Rock 230kV transmission line located in Umatilla County, Oregon. This project will require the construction of a new point of interconnection substation five miles south of the Wallula substation. The substation will be designed as a six breaker ring bus with only three breakers installed for this project.

**West Point: New 138 kV Line & 40 MVA Substation: (Reference page 8.8.27 & 8.8.29)**

The western sections of Davis and Weber Counties (consisting of the following cities: Layton, Syracuse, West Point, Clinton, Hooper, and West Haven) are continuing to develop. The load is currently served by distribution feeders that are approximately seven miles long. The loads are being fed from substations located near or east of the existing transmission corridor. The construction of the West Point and Gentile substations and the seven mile 138 kV line will facilitate the new load.

**Three Peaks Substation: Install 345 kV Shunt Reactor: (Reference page 8.8.27)**

The system requires a shunt reactor at the Three Peaks substation. For outages on the Sigurd-Three Peaks 345 kV line, without the shunt reactor, system voltage conditions may preclude closing the line back in. Such outages include both scheduled outages for maintenance and forced outages due to line faults or system disturbances.

**Line 3 Convert to 115kV: (Reference page 8.8.27)**

This project will convert the existing 69kV Line 3 located in the Medford Oregon area to 115kV operation. The project will include the addition of circuit breakers at Baldy Switching Station, relocation of a 115/69kV transformer and associated relaying and communication system changes. The project will improve the overall reliability of the transmission system in the Medford area and provide additional transmission capacity to address future load growth.

**California-Oregon Intertie Upgrade: (Reference page 8.8.27)**

This project involves the installation of a series capacitor at the Bakeoven substation, the installation of a shunt capacitor at the Captain Jack and Slatt substations and the re-conductor of one mile of line on each of the John Day – Grizzly #1 and #2 lines. Project is based on BPA planning studies on the 500 kV AC California Oregon Intertie to determine infrastructure additions required to maintain the operating transfer capabilities and operate closer to the 4800 megawatt line rating.

**Ben Lomond 345/138 #2 transformer 450 MVA: (Reference page 8.8.27)**

This project will add a second 345-138 kV 400 MVA transformer at the Ben Lomond substation using a transformer from Terminal substation. The Ogden area is fed by the Ben Lomond and Syracuse substations which feed the 138 and 46 kV sub-transmission systems. The Ben Lomond substation has two 230-138 kV, 299 MVA transformers and one 345-138 kV, 448 MVA transformer. The Syracuse substation has one 345-138 kV, 394 MVA transformer. There are no mobile transformers that can be used to back up these large transformers. If a transformer fails, that transformer will be out of service until it is repaired or replaced.

**Skypark Build New 138-12.5 kV Substation: (Reference page 8.8.27 & 8.8.29)**

This project will construct the Skypark 138-12.5 kV, 40 MVA substation along with four feeders. It will also convert a five mile section of the 46 kV "B" line to 138 kV. This conversion requires several other 46 kV projects to keep the 46 kV system operational. The project will also build a 0.7 mile section of 138 kV line to connect the converted "B" line to the Parrish 138 kV bus, add three 138 kV breaker bays at the Parrish substation. The project will add a 46 kV circuit breaker at the North Salt Lake substation and connect the "B" 46 kV line from Gadsby to the new breaker.

**Nibley: New 138-12.5 kV Substation and Rebuild 7 Miles Transmission: (Reference page 8.8.27 & 8.8.29)**

This project will build a new 138-12.5 kV, 40 MVA substation with three 12.5 kV feeders, rebuild a seven mile section of 46 kV line to 138 kV and add two 138 kV circuit breakers at the Green Canyon substation.

**Saratoga: Transmission Transformer Feeder Additions Phase I & Phase II: (Reference page 8.8.27 & 8.8.29)**

This project will install a second 138-12.5 kV transformer at the Saratoga substation in Saratoga Springs, Utah and re-build four miles of single circuit 46 kilovolt line to single circuit 138 kilovolt (1272 ACSR) with distribution underbuild. The additional transformer at

Saratoga will serve three new distribution circuits with potential for a fourth.

**DISTRIBUTION PLANT ADDITIONS:**

**Fort Douglas: New 138-12.5 kV Substation & Transmission: (Reference page 8.8.29)**

This project will install a new Fort Douglas 138-12.5 kV, 40 MVA substation. It includes the conversion of the 46 kV Emigration Tap – Hogle line with 138 kV construction and the installation of a 138 kV Bay position and Circuit Breaker at the McClelland substation. This project will mitigate the following issues: Overloads on Research Transformer #1, operating problems at the Hogle substation and 46 kV line loading concerns.

**INTANGIBLE PLANT ADDITIONS:**

**Commercial & Trading TrIP Energy Trading Systems (ETS) Capital: (Reference page 8.8.32)**

Replacement of existing systems used in the Commercial & Trading business unit related to trade capture, scheduling, risk management, credit, profit and loss reporting, checkout and settlement. Many of the PacifiCorp Energy commercial & trading existing systems are based on outdated technology, are fragmented across business functions, and require a significant amount of manual integration between systems that negatively impact business process efficiency and effectiveness. The goal of this project is to purchase and implement an integrated energy trading system which will replace over 30 existing systems that support trades, scheduling and energy accounting functions.

**Dispatch sys support: Enhance EMS SCADA: (Reference page 8.8.32)**

This project will upgrade the existing Network Manager software utilized in the EMS / SCADA system. The upgrade will provide additional needed functionality, improve processing efficiency and provide a software platform that will continue to be supported by the vendor.

**MINING PLANT ADDITIONS:**

**Deer Creek-Reconstruct Longwall System: (Reference page 8.8.33)**

This project is for the reconstruction of the Deer Creek Mine longwall mining system. The Deer Creek Mine is the primary coal source for the Huntington Plant. The project will include the reconstruction of the existing longwall shields, face conveyor standard line pans, section power centers, and a master controls during the mine's transition from the Blind Canyon seam to the Hiawatha coal seam in December 2010 through May 2011. The project also consists of a new longwall belt tailpiece, headgate, and tailgate face conveyor equipment, emulsion pump system, monorail cable handling system, face communication system, stageloader and crusher haulage system.



	<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 Rate Base:</b>							
1- Fuel Stock	151	3	63,996,214	SE	42.587%	27,253,850	8.9.1
1- Fuel Stock	151	3	<u>(3,142,497)</u>	SSECH	41.970%	<u>(1,318,892)</u>	8.9.1
			<u>60,853,717</u>			<u>25,934,958</u>	
1 - Working Capital Deposit	25316	3	(1,440,000)	SE	42.587%	(613,248)	8.9.1
1 - Working Capital Deposit	25317	3	<u>(569,373)</u>	SE	42.587%	<u>(242,477)</u>	8.9.1
			<u>(2,009,373)</u>			<u>(855,725)</u>	
2 - Prepaid Overhauls	186M	3	19,330,186	SG	43.284%	8,366,899	8.9.1

**Description of Adjustment:**

1 - The cost of the Company's coal plant fuel stock is increasing due to increases in the cost of coal. 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 the 12 months ending June 2012 on an average basis.

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Miscellaneous Rate Base  
 Average Balances - Summary

	Actuals		Jun-2010 Beg/End Avg Balance	Proforma		Jun-2012 Beg/End Avg Balance	Adjustment to Avg Balance
	Jun-2009 Balance	Jun-2010 Ending Balance		Jun-2011 Ending Balance	Jun-2012 Ending Balance		
<b>1 - Coal Fuel Stock Balances by Plant</b>	<b>Account</b>	<b>Factor</b>					
Bridger	151	SE	17,447,365	20,807,790	28,283,968	28,526,573	9,398,995
Carbon	151	SE	1,825,019	2,039,334	1,775,068	2,449,935	180,326
Cholla	151	SSSECH	13,348,439	11,092,828	10,099,530	9,078,136	(3,142,497)
Colstrip	151	SE	800,664	458,275	807,956	772,991	143,521
Craig	151	SE	5,380,281	3,618,285	5,875,738	5,197,194	697,911
Hayden	151	SE	2,076,760	1,526,307	1,449,110	1,642,672	(158,862)
Hunter	151	SE	43,449,334	53,929,032	69,578,021	73,934,526	25,245,343
Huntington	151	SE	23,212,706	24,011,170	26,408,387	30,677,082	4,930,796
Johnston	151	SE	5,277,365	5,102,590	6,391,414	7,138,216	1,574,838
Naughton	151	SE	11,101,097	9,202,702	10,518,519	11,766,076	990,398
Deer Creek	151	SE	10,965	148,278	681,868	720,118	640,497
Prep Plant	151	SE	14,153,604	27,332,571	31,731,211	30,244,435	10,244,735
Rock Garden	151	SE	2,564,201	21,148,692	21,964,162	21,964,162	10,107,716
<b>Total</b>			<b>140,647,799</b>	<b>180,417,855</b>	<b>215,564,954</b>	<b>227,208,134</b>	<b>60,853,717</b>
							To 8.9
<b>1 - Working Capital Deposits</b>							
UAMPS Working Capital Deposit	25316	SE	(1,379,000)	(2,263,000)	(2,778,000)	(3,261,000)	(1,440,000)
DPEC Working Capital Deposit	25317	SE	(1,758,544)	(1,849,114)	(2,026,237)	(2,373,202)	(569,373)
							To 8.9
<b>2 - Overhaul Prepayments by Plant</b>							
Lake Side	186M	SG	8,438,363	11,991,965	8,662,830	11,172,099	956,935
Chehalis	186M	SG	(1)	3,724,387	8,166,130	10,222,796	8,360,603
Current Creek	186M	SG	-	3,954,557	8,559,996	11,989,927	10,012,648
<b>Total</b>			<b>8,438,362</b>	<b>19,670,909</b>	<b>25,388,956</b>	<b>33,384,821</b>	<b>19,330,186</b>
							To 8.9

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Powerdale O&M Expense	535	3	(5,476)	SG-P	43.284%	(2,370)	
	537	3	(13,514)	SG-P	43.284%	(5,849)	
	539	3	(79,762)	SG-P	43.284%	(34,524)	
	542	3	(708)	SG-P	43.284%	(306)	
	543	3	(256)	SG-P	43.284%	(111)	
	545	3	(4,610)	SG-P	43.284%	(1,995)	
			<u>(104,325)</u>			<u>(45,156)</u>	8.10.1
Remove Booked Amortization	407	3	(3,273,571)	SG-P	43.284%	(1,416,936)	8.10.1
<b>Adjustment to Rate Base:</b>							
Unrecovered Plant Reg Asset June 2012	182M	3	(2,654,642)	SG-P	43.284%	(1,149,038)	8.10.2
Decommissioning Spend Regulatory Offset	182M	3	(184,574)	SG-P	43.284%	(79,891)	8.10.3
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMAT	3	(123,969)	SG	43.284%	(53,659)	
Deferred Income Tax Expense	41110	3	47,047	SG	43.284%	20,364	
Beg/End ADIT Balance	283	3	172,905	SG	43.284%	74,841	

**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 in 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 and ending December 31, 2010. The decommissioning of the plant began in April 2010 and was substantially complete November 2010. This adjustment also removes the Powerdale O&M expenses from the 12 months ended June 2010.

Operation & Maintenance Expense

Description	Account	Factor	12 Months Ended	Escalation	Escalated
			June 2010 Expense	Factor	Expense
OPER SUPERV & ENG	535	SG-P	5,194	5.43%	5,476
HYDRO/OTH REC FAC	537	SG-P	12,818	5.43%	13,514
MSC HYD PWR GEN EX	539	SG-P	75,657	5.43%	79,762
MAINT OF STRUCTURE	542	SG-P	688	2.86%	708
MNT DAMS & WTR SYS	543	SG-P	249	2.86%	256
MAINT HYDRO-OTHER	545	SG-P	4,481	2.86%	4,610
			<u>99,088</u>		<u>104,325</u>

Ref 4.12.8      Ref 8.10

Unrecovered Plant Amortization Expense

Date	Amortization
July 2009	289,997
Aug 2009	289,997
Sept 2009	289,997
Oct 2009	289,997
Nov 2009	289,997
Dec 2009	289,997
Jan 2010	289,997
Feb 2010	289,997
Mar 2010	289,997
Apr 2010	221,200
May 2010	221,200
June 2010	221,200
<b>Total</b>	<b><u>3,273,571</u></b>

Ref 8.10

G/L Account Balance Display

Document currency    Document currency    Document currency    Busi...

Account number: 568930    Amrt Of Prprly Lsses  
 Company code: 1088    PacifiCorp  
 Business area:  
 Fiscal year: 2010  
 All documents in currency: \*    Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1	289,996.76		289,996.76	289,996.76
2	289,996.76		289,996.76	579,993.52
3	289,996.76		289,996.76	869,990.28
4	289,996.76		289,996.76	1,159,987.04
5	289,996.76		289,996.76	1,449,983.80
6	289,996.77		289,996.77	1,739,980.57
7	289,996.76		289,996.76	2,029,977.33
8	289,996.76		289,996.76	2,319,974.09
9	289,996.76		289,996.76	2,609,970.85
10	289,996.76		289,996.76	2,899,967.61
11	289,996.76		289,996.76	3,189,964.37
12	289,996.77		289,996.77	3,479,961.14
13				3,479,961.14
14				3,479,961.14
15				3,479,961.14
16				3,479,961.14
<b>Total</b>	<b>3,479,961.14</b>		<b>3,479,961.14</b>	<b>3,479,961.14</b>

G/L Account Balance Display

Document currency    Document currency    Document currency    Busine...

Account number: 568930    Amrt Of Prprly Lsses  
 Company code: 1088    PacifiCorp  
 Business area:  
 Fiscal year: 2011  
 All documents in currency: \*    Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1	289,996.76		289,996.76	289,996.76
2	289,996.76		289,996.76	579,993.52
3	289,996.76		289,996.76	869,990.28
4	289,249.13	68,028.99	221,220.14	1,091,210.42
5	289,249.13	68,028.99	221,220.14	1,312,430.56
6	289,249.13	68,028.99	221,220.14	1,533,650.70
7				1,533,650.70
8				1,533,650.70
9				1,533,650.70
10				1,533,650.70
11				1,533,650.70
12				1,533,650.70
13				1,533,650.70
14				1,533,650.70
15				1,533,650.70
16				1,533,650.70
<b>Total</b>	<b>1,737,737.67</b>	<b>204,086.97</b>	<b>1,533,650.70</b>	<b>1,533,650.70</b>

**Unrecovered Plant Adjustment:**

June 2009 Balance	3,981,963	
June 2010 Balance	1,327,321	
June 2009 - June 2010 Avg Balance	<u>2,654,642</u>	Ref B-16, Pg 3
June 2011 Balance	-	
June 2012 Balance	-	
June 2011 - June 2012 Avg Balance	<u>-</u>	
Adj to June 2012 Avg Balance	<b>(2,654,642)</b>	Ref 8.10

**Unrecovered Plant Amortization Schedule:**

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

	<u>Amort</u>	<u>Balance</u>
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	<b>3,981,963</b>
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	<b>1,327,321</b>
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  
Utah General Rate Case - June 2012**

Regulatory Treatment of Powerdale Decommissioning Costs:

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

	<b>Total</b>	<b>Average</b>
June 30, 2009 Balance	3,199,385	
1 year amortization (July 2009 - June 2010)	(1,298,425)	
June 30, 2010 Balance	-	1,599,692
1 year amortization (July 2010 - June 2011)	-	
June 30, 2011 Balance	-	-
1 year amortization (July 2011 - June 2012)	-	
June 30, 2012 Balance	-	-

<i>Cash Spend</i>	<b>Annual</b>	<b>Accumulated</b>	
12 ME June 2008	72,759	72,759	
12 ME June 2009	736,435	809,194	
12 ME June 2010	1,337,901	2,147,095	
12 ME June 2011	2,029,353	4,176,448	<b>A</b>
12 ME June 2012	123,969	4,300,416	<b>B</b>
12 ME June 2013	112,391	4,412,807	
12 ME June 2014	10,200	4,423,006	<b>C</b>

*Regulatory offset for decommissioning costs not yet incurred*

June 30, 2011 Balance	(246,559)	<b>=A-C</b>
June 30, 2012 Balance	(122,590)	<b>=B-C</b>
<b>Average Balance</b>	<b>(184,574)</b>	<b>Ref 8.10</b>

Rocky Mountain Power  
Utah General Rate Case - June 2012  
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	4,976,821
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	311,679			177,744	4,443,590
Dec-08	165,276	3,966,635	12,467	299,212			177,744	4,265,846
Jan-09	165,276	3,801,358	12,467	286,744			177,744	4,088,103
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	211,942			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	1,955,180
Feb-10	54,220	1,763,821					54,220	1,900,960
Mar-10					(1,900,960)		-	(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 COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Trojan Unrecovered Plant	407	3	(817,168)	TROJP	43.178%	(352,838)	8.11.1
Trojan Decommissioning	407	3	(1,196,558)	TROJP	43.178%	(516,652)	8.11.2
Glenrock Mine	930	3	(454,856)	UT	100.000%	(454,856)	8.11.4
Electric Plant Acquisition Adjustment	406	3	27,885	SG	43.284%	12,070	8.11.5
Regulatory Asset - Weatherization	908	3	(201,259)	UT	100.000%	(201,259)	8.11.6
<b>Adjustment to Rate Base:</b>							
Trojan Unrecovered Plant	1822	3	(885,265)	TROJP	43.178%	(382,241)	8.11.1
Trojan Decommissioning	1822	3	(1,296,271)	TROJD	43.159%	(559,463)	8.11.2
Cholla Transaction costs	182M	3	(2,244,850)	SGCT	43.423%	(974,781)	8.11.3
Glenrock Mine	182M	3	(256,315)	UT	100.000%	(256,315)	8.11.4
Electric Plant Acquisition Adjustment - Accumulated Arr	115	3	(11,033,997)	SG	43.284%	(4,775,967)	8.11.5
Regulatory Asset - Weatherization	182W	3	(318,299)	UT	100.000%	(318,299)	8.11.6
Weatherization Loans	124	3	(84,363)	UT	100.000%	(84,363)	8.11.7
<b>Adjustment to Tax:</b>							
Beg/End Avg ADIT Balance - Glenrock Mine	283	3	20,914	UT	100.000%	20,914	
Schedule M Adjustment - Trojan	SCHMAT	3	(83,905)	TROJD	43.159%	(36,213)	
Deferred Income Tax	41110	3	31,842	TROJD	43.159%	13,743	
Beg/End Avg ADIT Balance	190	3	(1,627,865)	TROJD	43.159%	(702,578)	
Beg/End Avg ADIT Balance - Cholla Transaction Costs	283	3	209,479	SGCT	43.423%	90,962	

**Description of Adjustment:**

This adjustment walks certain regulatory assets through the pro forma period. Expense items are reflected at their test period level, and rate base is reflected on an average basis.



Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Trojan Amortization  
 Unrecovered Plant  
 Account 185802

June 2012 Adjustment	
<u>Amortization</u>	<u>Avg Rate Base</u>
Pro Forma Amount (below)	- (15,211,535)
Base Period Amount (below)	817,168 (14,326,270)
	<b>(817,168) (885,265)</b>
Ref 8.11	Ref 8.11

	<u>Add amort e</u>	<u>Beg Balance</u>	<u>Amortization</u>	<u>End Balance</u>	<u>Avg Bal</u>
2009	January	(13,509,103)	(68,097)	(13,577,200)	
	February	(13,577,200)	(68,097)	(13,645,297)	
	March	(13,645,297)	(68,097)	(13,713,395)	
	April	(13,713,395)	(68,097)	(13,781,492)	
	May	(13,781,492)	(68,097)	(13,849,589)	
	June	(13,849,589)	(68,097)	(13,917,687)	
	July	(13,917,687)	(68,097)	(13,985,784)	
	August	(13,985,784)	(68,097)	(14,053,881)	
	September	(14,053,881)	(68,097)	(14,121,978)	
	October	(14,121,978)	(68,097)	(14,190,076)	
	November	(14,190,076)	(68,097)	(14,258,173)	
	December	(14,258,173)	(68,097)	(14,326,270)	
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)	(14,326,270)
Base Period Amortization =			<b>817,168</b>		
	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)	(68,097)	(15,007,243)	
	November	(15,007,243)	(68,097)	(15,075,341)	
	December	(15,075,341)	(68,097)	(15,143,438)	
2011	January	(15,143,438)	(68,097)	(15,211,535)	
	February	(15,211,535)		(15,211,535)	
	March	(15,211,535)		(15,211,535)	
	April	(15,211,535)		(15,211,535)	
	May	(15,211,535)		(15,211,535)	
	June	(15,211,535)		(15,211,535)	(14,973,195)
	July	(15,211,535)		(15,211,535)	
	August	(15,211,535)		(15,211,535)	
	September	(15,211,535)		(15,211,535)	
	October	(15,211,535)		(15,211,535)	
	November	(15,211,535)		(15,211,535)	
	December	(15,211,535)		(15,211,535)	
2012	January	(15,211,535)		(15,211,535)	
	February	(15,211,535)		(15,211,535)	
	March	(15,211,535)		(15,211,535)	
	April	(15,211,535)		(15,211,535)	
	May	(15,211,535)		(15,211,535)	
	June	(15,211,535)		(15,211,535)	(15,211,535)
June 2012 Pro Forma Amortization =			-		

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Trojan Amortization  
Decommissioning  
Account 185804

	<u>June 2012 Adjustment</u>	
	<u>Amortization</u>	<u>Avg Rate Base</u>
Pro Forma Amount (below)	-	(17,980,541)
Base Period Amount (below)	1,196,558	(16,684,270)
<b>Adjustment</b>	<b>(1,196,558)</b>	<b>(1,296,271)</b>
	Ref 8.11	Ref 8.11

	<u>Beg Balance</u>	<u>Amortization</u>	<u>End Balance</u>	<u>Avg Bal</u>
2009 January	(15,487,712)	(99,713)	(15,587,425)	
February	(15,587,425)	(99,713)	(15,687,139)	
March	(15,687,139)	(99,713)	(15,786,852)	
April	(15,786,852)	(99,713)	(15,886,565)	
May	(15,886,565)	(99,713)	(15,986,278)	
June	(15,986,278)	(99,713)	(16,085,991)	
July	(16,085,991)	(99,713)	(16,185,704)	
August	(16,185,704)	(99,713)	(16,285,417)	
September	(16,285,417)	(99,713)	(16,385,131)	
October	(16,385,131)	(99,713)	(16,484,844)	
November	(16,484,844)	(99,713)	(16,584,557)	
December	(16,584,557)	(99,713)	(16,684,270)	
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)	(16,684,270)
Base Period Amortization =		<b>1,196,558</b>		
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)	
2011 January	(17,880,828)	(99,713)	(17,980,541)	
February	(17,980,541)		(17,980,541)	
March	(17,980,541)		(17,980,541)	
April	(17,980,541)		(17,980,541)	
May	(17,980,541)		(17,980,541)	
June	(17,980,541)		(17,980,541)	(17,631,545)
July	(17,980,541)		(17,980,541)	
August	(17,980,541)		(17,980,541)	
September	(17,980,541)		(17,980,541)	
October	(17,980,541)		(17,980,541)	
November	(17,980,541)		(17,980,541)	
December	(17,980,541)		(17,980,541)	
2012 January	(17,980,541)		(17,980,541)	
February	(17,980,541)		(17,980,541)	
March	(17,980,541)		(17,980,541)	
April	(17,980,541)		(17,980,541)	
May	(17,980,541)		(17,980,541)	
June	(17,980,541)		(17,980,541)	(17,980,541)
June 2012 Pro Forma Amortization =		-		

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Regulatory Assets  
Cholla Transaction Costs  
Account 187050

June 2012 Adjustment

	<u>Avg Rate Base</u>
Pro Forma Amount (below)	6,266,873
Base Period Amount (below)	8,511,723
<b>Adjustment</b>	<b><u>(2,244,850)</u></b>
	Ref 8.11

	<u>Beg Balance</u>	<u>Amortization</u>	<u>End Balance</u>	<u>Avg Balance</u>
2009 January	9,634,148	(93,535)	9,540,613	
February	9,540,613	(93,535)	9,447,077	
March	9,447,077	(93,535)	9,353,542	
April	9,353,542	(93,535)	9,260,007	
May	9,260,007	(93,535)	9,166,471	
June	9,166,471	(93,535)	9,072,936	
July	9,072,936	(93,535)	8,979,400	
August	8,979,400	(93,535)	8,885,865	
September	8,885,865	(93,535)	8,792,329	
October	8,792,329	(93,535)	8,698,794	
November	8,698,794	(93,535)	8,605,259	
December	8,605,259	(93,535)	8,511,723	
2010 January	8,511,723	(93,535)	8,418,188	
February	8,418,188	(93,535)	8,324,652	
March	8,324,652	(93,535)	8,231,117	
April	8,231,117	(93,535)	8,137,582	
May	8,137,582	(93,535)	8,044,046	
June	8,044,046	(93,535)	7,950,511	<b>8,511,723</b>
July	7,950,511	(93,535)	7,856,975	
August	7,856,975	(93,535)	7,763,440	
September	7,763,440	(93,535)	7,669,904	
October	7,669,904	(93,535)	7,576,369	
November	7,576,369	(93,535)	7,482,834	
December	7,482,834	(93,535)	7,389,298	
2011 January	7,389,298	(93,535)	7,295,763	
February	7,295,763	(93,535)	7,202,227	
March	7,202,227	(93,535)	7,108,692	
April	7,108,692	(93,535)	7,015,157	
May	7,015,157	(93,535)	6,921,621	
June	6,921,621	(93,535)	6,828,086	<b>7,389,298</b>
July	6,828,086	(93,535)	6,734,550	
August	6,734,550	(93,535)	6,641,015	
September	6,641,015	(93,535)	6,547,479	
October	6,547,479	(93,535)	6,453,944	
November	6,453,944	(93,535)	6,360,409	
December	6,360,409	(93,535)	6,266,873	
2012 January	6,266,873	(93,535)	6,173,338	
February	6,173,338	(93,535)	6,079,802	
March	6,079,802	(93,535)	5,986,267	
April	5,986,267	(93,535)	5,892,731	
May	5,892,731	(93,535)	5,799,196	
June	5,799,196	(93,535)	5,705,661	<b>6,266,873</b>

Rocky Mountain Power  
 Utah General Rate Case - June 2012  
 Regulatory Asset Amortization  
 Glenrock Mine - UT  
 Account 187107

**June 2012 Adjustment**

	<u>Amortization</u>	<u>Avg Rate Base</u>
Pro Forma Amount	-	-
Base Period Amount (below)	454,856	256,315
<b>Adjustment</b>	<b>(454,856)</b>	<b>(256,315)</b>
	<b>Ref 8.11</b>	<b>Ref 8.11</b>

	<u>Beg Balance</u>	<u>Amortization</u>	<u>End Balance</u>	<u>Avg Bal</u>
2009 January	1,126,424	(108,533)	1,017,891	
February	1,017,891	(108,533)	909,357	
March	909,357	(108,533)	800,824	
April	800,824	(108,533)	692,291	
May	692,291	(108,533)	583,758	
June	583,758	(108,533)	475,224	
July	475,224	(108,533)	366,691	
August	366,691	(108,533)	258,158	
September	258,158	(108,533)	149,624	
October	149,624	(12,469)	137,156	
November	137,156	(12,469)	124,687	
December	124,687	(12,469)	112,218	
2010 January	112,218	(12,469)	99,749	
February	99,749	(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	256,315
Base Period Amortization =		437,818		
Escalation to June 2012		103.89%		
Base Period Amortization to Adjust =		<b>454,856</b>		

July	37,406	(12,469)	24,937	
August	24,937	(12,469)	12,468	
September	12,468	(12,469)	(0)	
October			-	
November			-	
December			-	
2011 January			-	
February			-	
March			-	
April			-	
May			-	
June			-	18,703
June 2011 Pro Forma Amortization =		37,406		

July				
August				
September				
October				
November				
December				
2012 January				
February				
March				
April				
May				
June				
June 2012 Pro Forma Amortization =		-		

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Regulatory Assets  
Electric Plant Acquisition Adjustment  
Account 115

		<u>June 2012 Adjustment</u>		
		<u>Amortization</u>	<u>Avg Rate Base</u>	
Pro Forma Amount (below)		5,523,970	(107,369,235)	
Base Period Amount (below)		5,496,084	(96,335,239)	
<b>Adjustment</b>		<b>27,885</b>	<b>(11,033,997)</b>	
		Ref 8.11	Ref 8.11	
	<u>Beg Balance</u>	<u>Amortization</u>	<u>End Balance</u>	<u>Avg Bal</u>
2009 January	(90,847,520)	(456,613)	(91,304,133)	
February	(91,304,133)	(456,613)	(91,760,745)	
March	(91,760,745)	(456,613)	(92,217,358)	
April	(92,217,358)	(456,613)	(92,673,971)	
May	(92,673,971)	(456,613)	(93,130,584)	
June	(93,130,584)	(456,613)	(93,587,196)	
July	(93,587,196)	(456,613)	(94,043,809)	
August	(94,043,809)	(456,613)	(94,500,422)	
September	(94,500,422)	(456,613)	(94,957,035)	
October	(94,957,035)	(456,613)	(95,413,647)	
November	(95,413,647)	(456,613)	(95,870,260)	
December	(95,870,260)	(456,613)	(96,326,873)	
2010 January	(96,326,873)	(456,613)	(96,783,486)	
February	(96,783,486)	(458,472)	(97,241,957)	
March	(97,241,957)	(460,331)	(97,702,288)	
April	(97,702,288)	(460,331)	(98,162,619)	
May	(98,162,619)	(460,331)	(98,622,950)	
June	(98,622,950)	(460,331)	(99,083,281)	(96,335,239)
Base Period Amort =		<b>5,496,084</b>		
July	(99,083,281)	(460,331)	(99,543,612)	
August	(99,543,612)	(460,331)	(100,003,942)	
September	(100,003,942)	(460,331)	(100,464,273)	
October	(100,464,273)	(460,331)	(100,924,604)	
November	(100,924,604)	(460,331)	(101,384,935)	
December	(101,384,935)	(460,331)	(101,845,266)	
2011 January	(101,845,266)	(460,331)	(102,305,596)	
February	(102,305,596)	(460,331)	(102,765,927)	
March	(102,765,927)	(460,331)	(103,226,258)	
April	(103,226,258)	(460,331)	(103,686,589)	
May	(103,686,589)	(460,331)	(104,146,920)	
June	(104,146,920)	(460,331)	(104,607,250)	(101,845,266)
June 2011 Pro Forma Amortization =		<b>5,523,970</b>		
July	(104,607,250)	(460,331)	(105,067,581)	
August	(105,067,581)	(460,331)	(105,527,912)	
September	(105,527,912)	(460,331)	(105,988,243)	
October	(105,988,243)	(460,331)	(106,448,574)	
November	(106,448,574)	(460,331)	(106,908,905)	
December	(106,908,905)	(460,331)	(107,369,235)	
2012 January	(107,369,235)	(460,331)	(107,829,566)	
February	(107,829,566)	(460,331)	(108,289,897)	
March	(108,289,897)	(460,331)	(108,750,228)	
April	(108,750,228)	(460,331)	(109,210,559)	
May	(109,210,559)	(460,331)	(109,670,889)	
June	(109,670,889)	(460,331)	(110,131,220)	(107,369,235)
June 2012 Pro Forma Amortization =		<b>5,523,970</b>		

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Regulatory Assets  
Regulatory Asset - Weatherization  
182W

		Escalate to		June 2012 Adjustment	
		Jun-12		Amort Expense	Avg Rate Base
Pro Forma Amount (below)				65,429	43,246
Base Period Amount (below)	256,752	103.87%		266,688	361,545
<b>Adjustment</b>				<b>(201,259)</b>	<b>(318,299)</b>
				<b>Ref 8.11</b>	<b>Ref 8.11</b>

	Beg Balance	End Balance	Amort Expense	Avg Balance
12 Months Ended June 2010	489,921	233,169	256,752	361,545
12 Months Ended June 2011	233,169	75,961	157,208	154,565
12 Months Ended June 2012	75,961	10,532	65,429	43,246

Description	Balance - 000's			
	6/30/2009	6/30/2010	6/30/2011	6/30/2012
ENERGY FINANSWER - UT 1996	62,060	37,236	12,412	-
IND FINANSWER 94	10,921	-	-	-
IND FINANSWER 95	32,062	10,687	-	-
IND FINANSWER 96	25,690	15,414	5,138	-
COMM BUILDING 94	63	-	-	-
COMM BUILDING 96	2,744	1,646	549	-
ENERGY FINANSWER - UT 1994	34,825	-	-	-
ENERGY FINANSWER - UT 1995	62,617	20,872	-	-
"FINANSWER 12,000 - UTAH 1994"	2,791	-	-	-
ENERGY FINANSWER94	(268)	-	-	-
ENERGY FINANSWER95	1,397	466	-	-
ENERGY FINANSWER96	3,916	2,350	783	-
IND FINANSWER 94	225	-	-	-
IND FINANSWER 95	1,215	405	-	-
IND FINANSWER 96	(2,259)	(1,355)	(452)	-
COMM RETRO 94	(87)	-	-	-
NET LOST REVN COMM	2,970	-	-	-
NET LOST REVN COMM	31,403	10,468	-	-
UTAH NET LOST REV - COMM. FINANSWER 1996	26,226	15,736	5,245	-
NET LOST REVN 12000	107	-	-	-
NET LOST REVN 12000	1,813	604	-	-
NET LOST REVN 12000	1,195	717	239	-
UTAH NET LOST REV - COMM. SPACE - 1994	301	-	-	-
NET LOST REVN COMM	8,600	2,867	-	-
NET LOST REVN COMM	53,548	32,129	10,710	-
NET LOST REVN COMM	10,346	7,390	4,434	1,478
NET LOST REVN IND	282	-	-	-
NET LOST REVN IND	3,134	1,045	-	-
NET LOST REVN IND	6,791	4,075	1,358	-
NET LOST REVN IND	2,010	1,435	861	287
NET LOST EF RETRO	15,032	9,019	3,006	-
NET LOST EF RETRO	9,856	7,040	4,224	1,408
NET LOST EF CUSTOM	24,903	14,942	4,981	-
NET LOST EF CUSTOM	30,888	22,063	13,238	4,413
NET LOST EF PRESCRIPT	671	402	134	-
NET LOST EF PRESCRIPT	1,608	1,149	689	230
NET LOST EF COMMERCIAL	1,310	786	262	-
NET LOST EF COMMERCIAL	19,015	13,582	8,149	2,716
	<b>489,921</b>	<b>233,169</b>	<b>75,961</b>	<b>10,532</b>

Rocky Mountain Power  
Utah General Rate Case - June 2012  
Regulatory Assets  
Weatherization Loans  
Account 124

<u>Subaccount</u>	<u>Description</u>	Beg/End Bal <u>6/30/2010</u>	End Bal <u>6/30/2010</u>	<u>Adjustment</u>
124.41	ENERGY FINANSWER	453,022	375,155	(77,867)
124.49	"FINANSWER 12,000"	7,185	535	(6,650)
124.54	RETRO ENERGY FINANS	(4,392)	(4,392)	-
124.7	ELI/GAWL SYSTEM	4,607,135	4,606,029	(1,106)
124.9	ESC - RESERVE	(14,153)	(12,893)	1,260
		<u>5,048,796</u>	<u>4,964,433</u>	<b>(84,363)</b>

Ref 8.11

These loans are decreasing over time, although not at an even level. Therefore, they are reduced to the the beg/end average amount in the filing to that at the end of the base period.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Operation & Maintenance	537	3	4,150,271	SG-P	43.284%	1,796,408	8.12.1
Facilities Removal Surcharge	557	3	15,824,000	OR	0.000%	-	
Facilities Removal Surcharge	557	3	1,376,000	CA	0.000%	-	
			<u>21,350,271</u>			<u>1,796,408</u>	
<b>Adjustment to Revenue:</b>							
Oregon Customer Surcharge	440	3	15,824,000	OR	0.000%	-	
California Customer Surcharge	440	3	1,376,000	CA	0.000%	-	
			<u>17,200,000</u>			<u>-</u>	
<b>Adjustment to Rate Base:</b>							
Existing Klamath	332	3	2,463,664	SG-P	43.284%	1,066,375	8.12.2
Klamath Relicensing & Settlement Process Costs	302	3	73,685,107	SG-P	43.284%	31,893,944	8.12.2
			<u>76,148,771</u>			<u>32,960,319</u>	
<b>Adjustment to Depreciation Expense:</b>							
Existing Klamath	403HP	3	4,542,733	SG-P	43.284%	1,966,281	8.12.2
Klamath Relicensing & Settlement Process Costs	404IP	3	8,187,234	SG-P	43.284%	3,543,772	8.12.2
			<u>12,729,967</u>			<u>5,510,053</u>	
<b>Adjustment to Depreciation Reserve:</b>							
Existing Klamath	108HP	3	(7,366,124)	SG-P	43.284%	(3,188,361)	8.12.2
Klamath Relicensing & Settlement Process Costs	111IP	3	(8,187,234)	SG-P	43.284%	(3,543,772)	8.12.2
			<u>(15,553,358)</u>			<u>(6,732,133)</u>	

**Description of Adjustment:**

During FERC relicensing proceedings, settlement discussions occurred among PacifiCorp and other stakeholders to remove the Klamath Project. This adjustment adds into rate base the Klamath relicensing and settlement process costs and also accelerates the depreciation associated with the existing Klamath facilities starting in January 1, 2011 and finishing by December 31, 2019. The operation and maintenance expense associated with the Klamath project is adjusted to the June 2012 level. The Klamath Hydroelectric Settlement Agreement ("KHSA") surcharge for facilities removal is situs assigned to Oregon and California under the Revised Protocol methodology. Under the 2010 Protocol methodology and Rolled In methodology, the facilities removal charge is system allocated to all states. Under the 2010 Protocol methodology the facilities removal charge is initially system allocated, but is then re-allocated to be situs assigned to Oregon and California through the fixed hydro endowment.



Rocky Mountain Power  
Utah General Rate Case - June 2012  
Klamath Hydroelectric Settlement Agreement  
O&M

	<u>12 ME Jun 10 Actuals</u>	<u>Base Escalated*</u>	<u>12 ME Jun 12 Forecast</u>	<u>Adjustment</u>	
IKL IM.12 JCB Bypass Reach/Spencer Creek	-	-	22,500	22,500	
IKL IM.5 Iron Gate Flow Variability	-	-	22,500	22,500	
IKL IM.3 Iron Gate Turbine Venting	-	-	1,500	1,500	
IKL Implementation and Management	-	-	1,700,000	1,700,000	
IKL IM.7 JC Boyle Gravel/Habitat Enhancement	-	-	91,750	91,750	
IKL IM.16 Water Diversions	-	-	-	-	
IKL IM.19 Hatchery Alternative Development	-	-	-	-	
IKL IM.2 Coho Enhancement Fund	-	-	255,000	255,000	
IKL IM.15 Water Quality Monitoring	-	-	550,000	550,000	
IKL IM.11 Interim Water Quality Improvement	-	-	275,000	275,000	
IKL IM.10 Water Quality Conference	-	-	-	-	
IKL IM.4 Hatchery and Genetics Mgmt	-	-	600,000	600,000	
IKL IM.18 Hatchery Funding2	298,099	314,272	1,090,000	775,728	
IKL IM.19a Iron Gate Hatchery Study	-	-	70,000	70,000	
IKL IM.21.A BLM Road Maintenance	-	-	7,500	7,500	
IKL IM.21.B BLM Weed Management	-	-	5,000	5,000	
IKL IM.21.C BLM Cultural Resource Mgmt	-	-	5,000	5,000	
IKL IM.21.D BLM Road Management Plan	-	-	6,000	6,000	
IKL Ad Hoc Water Quality Support	-	-	-	-	
IKL Administration Support	-	-	-	-	
Iron Gate Fish Hatchery Operations	225,000	237,207	-	(237,207)	
<b>Klamath Implementation Total</b>	<b>523,099</b>	<b>551,479</b>	<b>4,701,750</b>	<b>4,150,271</b>	<b>Ref. 8.12</b>

\* Escalation Rate for Hydro

5.43%

Existing Klamath:	June10 YE	June10 B/E Avg
Gross EPIS	82,161,387	81,920,163
Depreciation Reserve	(28,011,664)	(27,405,897)
Depreciation Expense	1,513,807	

	Capital Additions	EPIS Balance	Depreciation Expense*		Depreciation Reserve		
			1.840%	7.177%			
Jun-10		82,161,387			(28,011,664)		
Jul-10	261,663	82,423,050	126,167	-	(28,137,832)		
Aug-10	177	82,423,227	126,368	-	(28,264,200)		
Sep-10	(8,802)	82,414,425	126,362	-	(28,390,561)		
Oct-10	-	82,414,425	126,355	-	(28,516,916)		
Nov-10	-	82,414,425	126,355	-	(28,643,271)		
Dec-10	128,366	82,542,791	126,453	-	(28,769,724)		
Jan-11	-	82,542,791	-	493,693	(29,263,418)		
Feb-11	-	82,542,791	-	493,693	(29,757,111)		
Mar-11	-	82,542,791	-	493,693	(30,250,805)		
Apr-11	-	82,542,791	-	493,693	(30,744,498)		
May-11	1,648,341	84,191,132	-	498,623	(31,243,121)		
Jun-11	-	84,191,132	-	503,552	(31,746,673)		
Jul-11	-	84,191,132	-	503,552	(32,250,225)		
Aug-11	-	84,191,132	-	503,552	(32,753,777)		
Sep-11	-	84,191,132	-	503,552	(33,257,330)		
Oct-11	-	84,191,132	-	503,552	(33,760,882)		
Nov-11	-	84,191,132	-	503,552	(34,264,434)		
Dec-11	357,863	84,548,995	-	504,622	(34,769,057)		
Jan-12	-	84,548,995	-	505,693	(35,274,749)		
Feb-12	-	84,548,995	-	505,693	(35,780,442)		
Mar-12	-	84,548,995	-	505,693	(36,286,134)		
Apr-12	-	84,548,995	-	505,693	(36,791,827)		
May-12	-	84,548,995	-	505,693	(37,297,520)		
Jun-12	-	84,548,995	-	505,693	(37,803,212)		
		84,383,828	13 Mon Avg	6,056,539	Yr. Ending June12	(34,772,020)	13 Mon Avg
Adjustments:	2,463,664	Ref. 8.12		4,542,733	Ref. 8.12	(7,366,124)	Ref. 8.12

Projects related to Klamath Implementation:

Project	RP Factor	In-Service	Amount
IKL IM7: JC Boyle Gravel Enhancement	SG-P	Dec-11	165,435
IKL IM18 Modular Bldg for Tag Reading	SG-P	Dec-11	82,469
IKL IM4 IG Hatchery Water Filtration for Egg Rear	SG-P	Dec-10	53,382
IKL IM4 IG Hatchery Bogus Creek Weir Installation	SG-P	Dec-11	109,959
Iron Gate Fish Attraction Pump No 2 Over	SG-P	Jul-10	178,316
Fall Creek Replace Plant Breaker	SG-P	Jul-10	74,721
IKL IM18 IG Hatchery Fish Tagging & Mark	SG-P	May-11	1,648,341
IKL IM4 IG Hatchery Coho Raceway Netting	SG-P	Dec-10	74,984
			<u>2,387,608</u>

\*1.84% is the Klamath composite rate through December 2010. The accelerated depreciation rate is 7.177% starting in Jan.2011.

Klamath Relicensing & Settlement Process Costs

In-Service Date	Amount
Dec-10	73,685,107

	Capital Additions	EPIS Balance	Depreciation Expense		Depreciation Reserve		
				11.111%			
Jun-10		-			-		
Jul-10	-	-	-	-	-		
Aug-10	-	-	-	-	-		
Sep-10	-	-	-	-	-		
Oct-10	-	-	-	-	-		
Nov-10	-	-	-	-	-		
Dec-10	73,685,107	73,685,107	-	-	-		
Jan-11	-	73,685,107	682,270	-	(682,270)		
Feb-11	-	73,685,107	682,270	-	(1,364,539)		
Mar-11	-	73,685,107	682,270	-	(2,046,809)		
Apr-11	-	73,685,107	682,270	-	(2,729,078)		
May-11	-	73,685,107	682,270	-	(3,411,348)		
Jun-11	-	73,685,107	682,270	-	(4,093,617)		
Jul-11	-	73,685,107	682,270	-	(4,775,887)		
Aug-11	-	73,685,107	682,270	-	(5,458,156)		
Sep-11	-	73,685,107	682,270	-	(6,140,426)		
Oct-11	-	73,685,107	682,270	-	(6,822,695)		
Nov-11	-	73,685,107	682,270	-	(7,504,965)		
Dec-11	-	73,685,107	682,270	-	(8,187,234)		
Jan-12	-	73,685,107	682,270	-	(8,869,504)		
Feb-12	-	73,685,107	682,270	-	(9,551,773)		
Mar-12	-	73,685,107	682,270	-	(10,234,043)		
Apr-12	-	73,685,107	682,270	-	(10,916,312)		
May-12	-	73,685,107	682,270	-	(11,598,582)		
Jun-12	-	73,685,107	682,270	-	(12,280,851)		
		73,685,107	13 Mon Avg	8,187,234	Yr. Ending June12	(8,187,234)	13 Mon Avg
Adjustments:	73,685,107	Ref. 8.12		8,187,234	Ref. 8.12	(8,187,234)	Ref. 8.12



**Rocky Mountain Power**  
**RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDING JUNE 30, 2012
FILE:	UT JAM June 2012 GRC_Test
PREPARED BY:	Revenue Requirement Department
DATE:	1/11/2011
TIME:	1:50:23 PM
TYPE OF RATE BASE:	Average
ALLOCATION METHOD:	<b>ROLLED-IN</b>
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.80%	5.81%	2.777%
PREFERRED	0.30%	5.43%	0.016%
COMMON	51.90%	10.50%	5.450%
	<u>100.00%</u>		<u>8.243%</u>

OTHER INFORMATION

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

ROLLED-IN  
Average

## RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	JUNE 2010 UNADJUSTED RESULTS		JUNE 2012 NORMALIZED RESULTS	
		TOTAL	UTAH	TOTAL	UTAH
1 Operating Revenues					
2     General Business Revenues	9.3	3,531,064,561	1,496,868,201	4,061,204,832	1,702,237,831
3     Interdepartmental	9.3	0	0	0	0
4     Special Sales	9.3	582,689,682	248,414,941	479,101,053	203,585,741
5     Other Operating Revenues	9.4	296,074,722	147,312,391	181,737,394	87,816,046
6     Total Operating Revenues	9.4	4,409,828,965	1,892,595,533	4,722,043,279	1,993,639,617
7					
8 Operating Expenses:					
9     Steam Production	9.5	922,394,908	395,337,252	1,085,006,598	464,254,438
10     Nuclear Production	9.6	0	0	0	0
11     Hydro Production	9.7	38,391,334	16,617,348	44,787,747	19,385,978
12     Other Power Supply	9.9	956,284,200	426,011,234	1,196,686,796	526,132,649
13     Transmission	9.10	181,821,260	78,667,162	195,664,255	84,660,419
14     Distribution	9.12	213,670,478	91,050,002	229,534,911	99,748,303
15     Customer Accounting	9.12	90,779,128	36,451,656	96,477,743	38,779,831
16     Customer Service & Infor	9.13	105,668,821	69,260,359	14,168,360	5,765,848
17     Sales	9.13	0	0	0	0
18     Administrative & General	9.14	153,460,561	61,017,808	160,968,800	67,144,319
19					
20     Total O & M Expenses	9.14	2,662,470,691	1,174,412,821	3,023,295,210	1,305,871,785
21					
22     Depreciation	9.16	479,131,582	199,272,628	558,195,144	233,031,726
23     Amortization	9.17	43,823,879	18,509,996	48,419,071	20,477,315
24     Taxes Other Than Income	9.17	129,162,101	44,530,933	153,177,674	54,840,527
25     Income Taxes - Federal	9.20	(90,230,168)	(51,411,749)	(174,591,935)	(92,157,740)
26     Income Taxes - State	9.20	(10,464,416)	(6,170,278)	(9,316,180)	(5,368,321)
27     Income Taxes - Def Net	9.19	426,417,883	183,385,978	361,465,498	162,156,159
28     Investment Tax Credit Adj.	9.17	(1,874,204)	(1,558,186)	(1,874,204)	(1,558,186)
29     Misc Revenue & Expense	9.4	(7,099,221)	(3,873,564)	(4,957,811)	(2,527,310)
30					
31     Total Operating Expenses	9.20	3,631,338,128	1,557,098,580	3,953,812,467	1,674,765,954
32					
33     Operating Revenue for Return		778,490,837	335,496,953	768,230,812	318,873,663
34					
35 Rate Base:					
36     Electric Plant in Service	9.30	19,629,839,670	8,417,407,922	23,057,803,231	9,898,434,796
37     Plant Held for Future Use	9.31	13,576,776	6,925,775	13,576,776	6,925,775
38     Misc Deferred Debits	9.33	151,046,883	29,879,816	162,913,544	34,882,514
39     Elec Plant Acq Adj	9.31	61,849,405	26,770,965	50,815,409	21,994,998
40     Nuclear Fuel	9.31	0	0	0	0
41     Prepayments	9.32	37,521,643	17,266,821	37,521,643	17,266,821
42     Fuel Stock	9.32	164,099,546	69,884,514	222,943,891	94,944,355
43     Material & Supplies	9.32	181,520,497	76,889,721	181,520,497	76,889,721
44     Working Capital	9.33	55,757,033	25,762,627	59,301,979	27,110,290
45     Weatherization Loans	9.31	26,953,205	5,408,857	26,550,543	5,006,195
46     Miscellaneous Rate Base	9.34	1,809,172	941,704	(372,363)	0
47					
48     Total Electric Plant		20,323,973,832	8,677,138,723	23,812,575,150	10,183,455,465
49					
50 Rate Base Deductions:					
51     Accum Prov For Depr	9.38	(6,623,109,291)	(2,676,150,238)	(7,296,470,566)	(2,950,926,240)
52     Accum Prov For Amort	9.39	(429,694,648)	(180,342,758)	(478,429,653)	(200,677,722)
53     Accum Def Income Taxes	9.35	(2,089,491,417)	(883,815,079)	(3,475,531,519)	(1,488,632,284)
54     Unamortized ITC	9.35	(7,294,222)	(148,272)	(4,045,318)	(121,260)
55     Customer Adv for Const	9.34	(20,616,068)	(7,487,349)	(17,691,668)	(6,402,542)
56     Customer Service Deposits	9.34	0	0	(12,766,401)	(12,766,401)
57     Misc. Rate Base Deductions	9.34	(57,893,629)	(22,326,640)	(62,152,579)	(24,143,821)
58					
59     Total Rate Base Deductions		(9,228,099,274)	(3,770,270,336)	(11,347,087,704)	(4,683,670,270)
60					
61     Total Rate Base		11,095,874,557	4,906,868,388	12,465,487,446	5,499,785,195
62					
63     Return on Rate Base		7.016%	6.837%	6.163%	5.798%
64					
65     Return on Equity		8.136%	7.792%	6.492%	5.789%
66     Net Power Costs		1,055,456,515	449,553,103	1,521,262,900	649,339,414
67     100 Basis Points in Equity:					
68         Revenue Requirement Impact		92,809,858	41,042,800	104,265,790	46,002,168
69         Rate Base Decrease		(764,264,025)	(346,188,604)	(968,231,281)	(451,863,291)





ROLLED-IN				JUNE 2010				JUNE 2012			
Average	FERC	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS				
ACCT	DESCRIP	FUNC			TOTAL	UTAH	TOTAL	UTAH	TOTAL	UTAH	
214	500	Operation Supervision & Engineering									
215		P	SNPPS		19,764,496	8,554,887	21,128,425	9,145,251			
216		P	SNPPS		1,561,671	675,955	1,653,033	715,501			
217				B2	21,326,167	9,230,842	22,781,458	9,860,752			
218											
219	501	Fuel Related-Non NPC									
220		P	SE		11,455,316	4,878,436	12,122,773	5,162,684			
221		P	SE		-	-	-	-			
222		P	SE		-	-	-	-			
223		P	SE		-	-	-	-			
224		P	SE		3,133,070	1,334,270	3,316,364	1,412,329			
225				B2	14,588,385	6,212,706	15,439,137	6,575,012			
226											
227	501NPC	Fuel Related-NPC									
228		P	S		(1,113,194)	-	-	-			
229		P	SE		560,188,845	238,565,714	697,353,333	296,979,487			
230		P	SE		-	-	-	-			
231		P	SE		-	-	-	-			
232		P	SE		51,573,119	21,963,268	55,063,563	23,449,732			
233				B2	610,648,770	260,528,982	752,416,896	320,429,218			
234											
235		Total Fuel Related			625,237,155	266,741,688	767,856,032	327,004,231			
236											
237	502	Steam Expenses									
238		P	SNPPS		31,542,822	13,653,030	33,622,564	14,553,228			
239		P	SNPPS		5,660,747	2,450,204	5,991,918	2,593,548			
240				B2	37,203,569	16,103,234	39,614,482	17,146,777			
241											
242	503	Steam From Other Sources-Non-NPC									
243		P	SE		-	-	722	307			
244				B2	-	-	722	307			
245											
246	503NPC	Steam From Other Sources-NPC									
247		P	SE		3,803,677	1,619,859	3,669,356	1,562,656			
248				B2	3,803,677	1,619,859	3,669,356	1,562,656			
249											
250	505	Electric Expenses									
251		P	SNPPS		2,861,127	1,238,413	3,050,789	1,320,507			
252		P	SNPPS		1,178,258	509,999	1,247,190	539,835			
253				B2	4,039,385	1,748,412	4,297,979	1,860,342			
254											
255	506	Misc. Steam Expense									
256		P	SNPPS		41,236,614	17,848,902	44,341,081	19,192,643			
257		P	SE		-	-	-	-			
258		P	SNPPS		1,846,904	799,416	1,954,935	846,176			
259				B2	43,083,518	18,648,318	46,296,016	20,038,819			
260											
261	507	Rents									
262		P	SNPPS		427,030	184,836	452,012	195,649			
263		P	SNPPS		629	272	666	288			
264				B2	427,659	185,108	452,678	195,938			
265											
266	510	Maint Supervision & Engineering									
267		P	SNPPS		4,396,645	1,903,049	2,923,490	1,265,407			
268		P	SNPPS		1,927,889	834,470	1,991,751	862,112			
269				B2	6,324,534	2,737,518	4,915,240	2,127,518			
270											
271											
272											
273	511	Maintenance of Structures									
274		P	SNPPS		24,335,100	10,533,232	25,407,081	10,997,229			
275		P	SNPPS		982,546	425,286	1,015,060	439,360			
276				B2	25,317,647	10,958,518	26,422,141	11,436,589			
277											
278	512	Maintenance of Boiler Plant									
279		P	SNPPS		99,493,707	43,064,967	107,906,954	46,706,566			
280		P	SNPPS		6,965,290	3,014,864	9,484,698	4,105,367			
281				B2	106,458,997	46,079,831	117,391,652	50,811,934			
282											
283	513	Maintenance of Electric Plant									
284		P	SNPPS		35,424,433	15,333,151	37,008,283	16,018,706			
285		P	SNPPS		1,014,883	439,283	1,048,501	453,834			
286				B2	36,439,316	15,772,434	38,056,784	16,472,541			
287											
288	514	Maintenance of Misc. Steam Plant									
289		P	SNPPS		9,469,152	4,098,638	9,880,037	4,276,486			
290		P	SNPPS		3,264,133	1,412,851	3,372,019	1,459,549			
291				B2	12,733,284	5,511,489	13,252,057	5,736,035			
292											
293		<b>Total Steam Power Generation</b>		<b>B2</b>	<b>922,394,908</b>	<b>395,337,252</b>	<b>1,085,006,598</b>	<b>464,254,438</b>			





ROLLED-IN				JUNE 2010		JUNE 2012		
Average	FERC	BUS		UNADJUSTED RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
357	537	Hydraulic Expenses						
358		P	DGP		-	-	-	-
359		P	SNPPH		3,043,742	1,317,457	7,354,297	3,183,242
360		P	SNPPH		280,989	121,624	297,234	128,655
361								
362				B2	<u>3,324,731</u>	<u>1,439,080</u>	<u>7,651,531</u>	<u>3,311,897</u>
363								
364	538	Electric Expenses						
365		P	DGP		-	-	-	-
366		P	SNPPH		-	-	-	-
367		P	SNPPH		-	-	-	-
368								
369				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
370								
371	539	Misc. Hydro Expenses						
372		P	DGP		-	-	-	-
373		P	SNPPH		12,845,419	5,560,025	13,540,704	5,860,974
374		P	SNPPH		6,826,677	2,954,866	7,264,558	3,144,399
375								
376								
377				B2	<u>19,672,096</u>	<u>8,514,892</u>	<u>20,805,262</u>	<u>9,005,373</u>
378								
379	540	Rents (Hydro Generation)						
380		P	DGP		-	-	-	-
381		P	SNPPH		237,799	102,929	250,571	108,457
382		P	SNPPH		1,133	490	1,178	510
383								
384				B2	<u>238,932</u>	<u>103,420</u>	<u>251,749</u>	<u>108,968</u>
385								
386	541	Maint Supervision & Engineering						
387		P	DGP		-	-	-	-
388		P	SNPPH		862	373	901	390
389		P	SNPPH		-	-	-	-
390								
391				B2	<u>862</u>	<u>373</u>	<u>901</u>	<u>390</u>
392								
393	542	Maintenance of Structures						
394		P	DGP		-	-	-	-
395		P	SNPPH		1,175,708	508,895	1,222,403	529,106
396		P	SNPPH		186,119	80,560	195,239	84,507
397								
398				B2	<u>1,361,826</u>	<u>589,454</u>	<u>1,417,641</u>	<u>613,613</u>
399								
400								
401								
402								
403	543	Maintenance of Dams & Waterways						
404		P	DGP		-	-	-	-
405		P	SNPPH		1,471,774	637,044	1,526,182	660,594
406		P	SNPPH		533,897	231,093	561,360	242,980
407								
408				B2	<u>2,005,671</u>	<u>868,137</u>	<u>2,087,542</u>	<u>903,574</u>
409								
410	544	Maintenance of Electric Plant						
411		P	DGP		-	-	-	-
412		P	SNPPH		1,485,491	642,981	1,556,615	673,767
413		P	SNPPH		372,678	161,310	394,007	170,543
414								
415				B2	<u>1,858,169</u>	<u>804,292</u>	<u>1,950,622</u>	<u>844,310</u>
416								
417	545	Maintenance of Misc. Hydro Plant						
418		P	DGP		-	-	-	-
419		P	SNPPH		1,894,076	819,834	1,968,523	852,058
420		P	SNPPH		682,847	295,564	712,328	308,325
421								
422				B2	<u>2,576,923</u>	<u>1,115,398</u>	<u>2,680,851</u>	<u>1,160,382</u>
423								
424		<b>Total Hydraulic Power Generation</b>		<b>B2</b>	<b><u>38,391,334</u></b>	<b><u>16,617,348</u></b>	<b><u>44,787,747</u></b>	<b><u>19,385,978</u></b>



ROLLED-IN				JUNE 2010		JUNE 2012	
Average				UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC	BUS			TOTAL	UTAH	TOTAL	UTAH
ACCT	DESCRIP	FUNC	FACTOR	Ref			
502							
503	557	Other Expenses					
504		P	S		(183,792)	-	24,862,785
505		P	SG		49,104,804	21,254,578	45,486,796
506		P	SGCT		1,122,425	487,390	1,180,873
507		P	SE		-	-	-
508		P	SG		-	-	-
509		P	TROJP		-	-	-
510							
511				B2	50,043,436	21,741,968	71,530,454
512							
513	Embedded Cost Differentials						
514	Company Owned Hyd P		DGP		-	-	-
515	Company Owned Hyd P		SG		-	-	-
516	Mid-C Contract	P	MC		-	-	-
517	Mid-C Contract	P	SG		-	-	-
518	Existing QF Contracts	P	S		-	-	-
519	Existing QF Contracts	P	SG		-	-	-
520							
521							
522							
523	Hydro Endowment Fixed Dollar Proposal						
524	Klamath Surcharge Situs				-	-	-
525	ECD Hydro				-	-	-
526							
527							
528	<b>Total Other Power Supply</b>			B2	<b>443,993,277</b>	<b>207,470,810</b>	<b>627,712,327</b>
529							
530	<b>Total Production Expense</b>			B2	<b>1,917,070,443</b>	<b>837,965,834</b>	<b>2,326,481,141</b>
531							
532							
533	Summary of Production Expense by Factor						
534	S				(37,030,877)	-	(10,871,105)
535	SG				442,091,795	191,355,505	595,495,201
536	SE				1,125,685,078	479,391,667	1,319,414,267
537	SNPPH				38,391,334	16,617,348	44,787,747
538	TROJP				-	-	-
539	SGCT				1,122,425	487,390	1,180,873
540	DGP				-	-	-
541	DEU				-	-	-
542	DEP				-	-	-
543	SNPPS				293,354,076	126,975,705	313,480,488
544	SNPPO				53,456,611	23,138,219	62,993,670
545	DGU				-	-	-
546	MC				-	-	-
547	SSGCT				-	-	-
548	SSECT				-	-	-
549	SSGC				-	-	-
550	SSGCH				-	-	-
551	SSECH				-	-	-
552	<b>Total Production Expense by Factor</b>				<b>1,917,070,443</b>	<b>837,965,834</b>	<b>2,326,481,141</b>
553	560	Operation Supervision & Engineering					
554		T	SNPT		4,167,301	1,803,779	4,434,781
555							
556				B2	4,167,301	1,803,779	4,434,781
557							
558	561	Load Dispatching					
559		T	SNPT		9,714,134	4,204,677	10,363,480
560							
561				B2	9,714,134	4,204,677	10,363,480
562	562	Station Expense					
563		T	SNPT		1,394,853	603,750	1,482,434
564							
565				B2	1,394,853	603,750	1,482,434
566							
567	563	Overhead Line Expense					
568		T	SNPT		118,030	51,088	125,133
569							
570				B2	118,030	51,088	125,133
571							
572	564	Underground Line Expense					
573		T	SNPT		-	-	-
574							
575				B2	-	-	-
576							











ROLLED-IN				JUNE 2010		JUNE 2012		
Average	FERC	BUS		UNADJUSTED RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
853	923	Outside Services						
854		PTD	S		-	-	-	-
855		CUST	CN		-	-	-	-
856		PTD	SO		11,046,737	4,742,230	12,783,372	5,487,746
857				B2	11,046,737	4,742,230	12,783,372	5,487,746
858								
859	924	Property Insurance						
860		PTD	S		-	-	1,196,450	1,196,450
861		P	SG		-	-	2,208,167	955,785
862		PTD	SO		23,885,693	10,253,838	10,622,531	4,560,124
863				B2	23,885,693	10,253,838	14,027,149	6,712,359
864								
865	925	Injuries & Damages						
866		PTD	SO		8,705,565	3,737,193	9,490,818	4,074,293
867				B2	8,705,565	3,737,193	9,490,818	4,074,293
868								
869	926	Employee Pensions & Benefits						
870		LABOR	S		-	-	-	-
871		CUST	CN		-	-	-	-
872		LABOR	SO		-	-	-	-
873				B2	-	-	-	-
874								
875	927	Franchise Requirements						
876		DMSC	S		-	-	-	-
877		DMSC	SO		-	-	-	-
878				B2	-	-	-	-
879								
880	928	Regulatory Commission Expense						
881		DMSC	S		13,867,507	5,689,051	14,590,901	5,978,624
882		CUST	CN		-	-	-	-
883		DMSC	SO		2,373,243	1,018,804	2,490,249	1,069,033
884		FERC	SG		2,283,263	988,290	2,392,671	1,035,646
885				B2	18,524,013	7,696,145	19,473,821	8,083,303
886								
887	929	Duplicate Charges						
888		LABOR	S		-	-	-	-
889		LABOR	SO		(4,061,192)	(1,743,420)	(4,294,990)	(1,843,787)
890				B2	(4,061,192)	(1,743,420)	(4,294,990)	(1,843,787)
891								
892	930	Misc General Expenses						
893		PTD	S		3,773,204	637,240	4,902,367	1,778,182
894		CUST	CN		6,970	3,198	7,241	3,322
895		P	SG		-	-	-	-
896		LABOR	SO		13,741,400	5,899,016	13,724,917	5,891,940
897				B2	17,521,574	6,539,454	18,634,526	7,673,444
898								
899	931	Rents						
900		PTD	S		975,396	944	1,016,291	984
901		PTD	SO		5,329,824	2,288,029	5,552,677	2,383,697
902				B2	6,305,220	2,288,973	6,568,968	2,384,681
903								
904	935	Maintenance of General Plant						
905		G	S		16,745	685	17,818	729
906		CUST	CN		-	-	-	-
907		G	SO		21,860,464	9,384,432	22,404,351	9,617,916
908				B2	21,877,209	9,385,117	22,422,169	9,618,645
909								
910		<b>Total Administrative &amp; General Expense</b>		<b>B2</b>	<b>153,460,561</b>	<b>61,017,808</b>	<b>160,968,800</b>	<b>67,144,319</b>
911								
912		Summary of A&G Expense by Factor						
913		S			13,912,399	1,103,159	19,847,488	6,546,092
914		SO			137,257,929	58,923,161	136,513,233	58,603,472
915		SG			2,283,263	988,290	4,600,838	1,991,432
916		CN			6,970	3,198	7,241	3,322
917		<b>Total A&amp;G Expense by Factor</b>			<b>153,460,561</b>	<b>61,017,808</b>	<b>160,968,800</b>	<b>67,144,319</b>
918								
919		<b>Total O&amp;M Expense</b>		<b>B2</b>	<b>2,662,470,691</b>	<b>1,174,412,821</b>	<b>3,023,295,210</b>	<b>1,305,871,785</b>











ROLLED-IN					JUNE 2010		JUNE 2012	
Average	FERC	BUS	FACTOR	Ref	UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC			TOTAL	UTAH	TOTAL	UTAH
1243	SCHMDF	Deductions - Flow Through						
1244		SCHMDF	S		-	-	-	-
1245		SCHMDF	DGP		-	-	-	-
1246		SCHMDF	DGU		-	-	-	-
1247				B6	-	-	-	-
1248	SCHMDP	Deductions - Permanent						
1249		SCHMDP	S		904	-	-	-
1250		P	SE		878,379	374,072	774,337	329,764
1251		PTD	SNP		406,260	179,349	381,062	168,225
1252		IBT	IBT		-	-	-	-
1253		P	SG		-	-	-	-
1254		SCHMDP-SO	SO		28,109,239	12,066,955	8,050,000	3,455,767
1255				B6	29,394,782	12,620,376	9,205,399	3,953,756
1256								
1257	SCHMDT	Deductions - Temporary						
1258		GP	S		47,526,645	1,100,031	(389,899)	2,975,646
1259		CUST	BADDEBT		1,168,170	463,581	-	-
1260		SCHMDT-SNP	SNP		113,389,361	50,057,167	67,086,383	29,616,132
1261		SCHMDT	CN		60,323	27,673	-	-
1262		SCHMDT	SG		68,842	29,798	-	-
1263		CUST	DGP		-	-	-	-
1264		P	SE		48,869,434	20,811,859	3,901,895	1,661,687
1265		SCHMDT-SG	SG		202,279,102	87,554,712	147,193,555	63,711,422
1266		SCHMDT-GPS	GPS		90,698,967	38,935,965	37,236,190	15,985,044
1267		SCHMDT-SO	SO		48,159,487	20,674,283	-	-
1268		TAXDEPR	TAXDEPR		1,465,960,120	642,890,943	1,474,463,788	646,620,193
1269		DPW	SNPD		179,120	85,709	-	-
1270				B6	2,018,359,571	862,631,721	1,729,491,912	760,570,124
1271								
1272		TOTAL SCHEDULE - M DEDUCTIONS		B6	2,047,754,353	875,252,097	1,738,697,311	764,523,880
1273								
1274		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(1,142,024,961)	(511,356,733)	(948,078,238)	(429,766,212)
1275								
1276								
1277								
1278	40911	State Income Taxes						
1279		IBT	IBT		(10,464,416)	(6,170,278)	(8,519,597)	(5,023,528)
1280		IBT	IBT		-	-	-	-
1281		PTC	SG		-	-	(796,583)	(344,794)
1282		IBT	IBT		-	-	-	-
1283		Total State Tax Expense			(10,464,416)	(6,170,278)	(9,316,180)	(5,368,321)
1284								
1285								
1286		Calculation of Taxable Income:						
1287		Operating Revenues			4,409,828,965	1,892,595,533	4,722,043,279	1,993,639,617
1288		Operating Deductions:						
1289		O & M Expenses			2,662,470,691	1,174,412,821	3,023,295,210	1,305,871,785
1290		Depreciation Expense			479,131,582	199,272,628	558,195,144	233,031,726
1291		Amortization Expense			43,823,879	18,509,996	48,419,071	20,477,315
1292		Taxes Other Than Income			129,162,101	44,530,933	153,177,674	54,840,527
1293		Interest & Dividends (AFUDC-Equity)			(78,886,837)	(34,825,592)	(40,653,407)	(17,946,961)
1294		Misc Revenue & Expense			(7,099,221)	(3,873,564)	(4,957,811)	(2,527,310)
1295		Total Operating Deductions			3,228,602,195	1,398,027,223	3,737,475,881	1,593,747,081
1296		Other Deductions:						
1297		Interest Deductions			307,466,704	136,272,567	345,805,418	152,738,934
1298		Interest on PCRBS			-	-	-	-
1299		Schedule M Adjustments			(1,142,024,961)	(511,356,733)	(948,078,238)	(429,766,212)
1300								
1301		Income Before State Taxes			(268,264,895)	(153,060,990)	(309,316,258)	(182,612,610)
1302								
1303		State Income Taxes			(10,464,416)	(6,170,278)	(9,316,180)	(5,368,321)
1304								
1305		Total Taxable Income			(257,800,479)	(146,890,712)	(300,000,078)	(177,244,289)
1306								
1307		Tax Rate			35.0%	35.0%	35.0%	35.0%
1308								
1309		Federal Income Tax - Calculated			(90,230,168)	(51,411,749)	(105,000,027)	(62,035,501)
1310								
1311		Adjustments to Calculated Tax:						
1312	40910	PMI	P	SE	-	-	-	-
1313	40910	PTC	P	SG	-	-	(69,591,908)	(30,122,239)
1314	40910		P	SO	-	-	-	-
1315	40910	IRS Settle	LABOR	S	-	-	-	-
1316		Federal Income Tax Expense			(90,230,168)	(51,411,749)	(174,591,935)	(92,157,740)
1317								
1318		Total Operating Expenses			3,631,338,128	1,557,098,580	3,953,812,467	1,674,765,954

ROLLED-IN				JUNE 2010				JUNE 2012	
Average				UNADJUSTED RESULTS		NORMALIZED RESULTS			
FERC	BUS								
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1319	310	Land and Land Rights							
1320		P	SG		2,329,517	1,008,311	2,329,517	1,008,311	
1321		P	SG		34,798,446	15,062,198	34,798,446	15,062,198	
1322		P	SG		56,303,435	24,370,441	56,303,435	24,370,441	
1323		P	S		-	-	-	-	
1324		P	SG		2,448,228	1,059,694	2,448,228	1,059,694	
1325				B8	95,879,626	41,500,644	95,879,626	41,500,644	
1326									
1327	311	Structures and Improvements							
1328		P	SG		234,068,412	101,314,432	234,068,412	101,314,432	
1329		P	SG		325,211,924	140,765,091	325,211,924	140,765,091	
1330		P	SG		216,697,841	93,795,735	216,697,841	93,795,735	
1331		P	SG		57,609,744	24,935,866	57,609,744	24,935,866	
1332				B8	833,587,921	360,811,124	833,587,921	360,811,124	
1333									
1334	312	Boiler Plant Equipment							
1335		P	SG		696,706,884	301,563,383	652,568,930	282,458,662	
1336		P	SG		658,103,073	284,854,067	636,556,522	275,527,834	
1337		P	SG		1,604,182,333	694,356,067	2,682,799,605	1,161,225,968	
1338		P	SG		324,717,241	140,550,972	322,855,767	139,745,250	
1339				B8	3,283,709,531	1,421,324,490	4,294,780,825	1,858,957,714	
1340									
1341	314	Turbogenerator Units							
1342		P	SG		140,468,165	60,800,397	140,468,165	60,800,397	
1343		P	SG		144,273,848	62,447,653	144,273,848	62,447,653	
1344		P	SG		498,445,471	215,747,693	498,445,471	215,747,693	
1345		P	SG		63,746,417	27,592,070	63,746,417	27,592,070	
1346				B8	846,933,901	366,587,813	846,933,901	366,587,813	
1347									
1348	315	Accessory Electric Equipment							
1349		P	SG		87,830,691	38,016,734	87,830,691	38,016,734	
1350		P	SG		138,659,271	60,017,433	138,659,271	60,017,433	
1351		P	SG		81,733,696	35,377,704	81,733,696	35,377,704	
1352		P	SG		66,380,795	28,732,337	66,380,795	28,732,337	
1353				B8	374,604,453	162,144,208	374,604,453	162,144,208	
1354									
1355									
1356									
1357	316	Misc Power Plant Equipment							
1358		P	SG		4,838,259	2,094,197	4,838,259	2,094,197	
1359		P	SG		5,207,416	2,253,984	5,207,416	2,253,984	
1360		P	SG		15,498,409	6,708,349	15,498,409	6,708,349	
1361		P	SG		4,019,319	1,739,727	4,019,319	1,739,727	
1362				B8	29,563,404	12,796,257	29,563,404	12,796,257	
1363									
1364	317	Steam Plant ARO							
1365		P	S		-	-	-	-	
1366				B8	-	-	-	-	
1367									
1368	SP	Unclassified Steam Plant - Account 300							
1369		P	SG		4,288,164	1,856,094	4,288,164	1,856,094	
1370				B8	4,288,164	1,856,094	4,288,164	1,856,094	
1371									
1372									
1373		<b>Total Steam Production Plant</b>		B8	<b>5,468,567,001</b>	<b>2,367,020,629</b>	<b>6,479,638,295</b>	<b>2,804,653,854</b>	
1374									
1375									
1376		Summary of Steam Production Plant by Factor							
1377		S			-	-	-	-	
1378		DGP			-	-	-	-	
1379		DGU			-	-	-	-	
1380		SG			5,468,567,001	2,367,020,629	6,479,638,295	2,804,653,854	
1381		SSGCH			-	-	-	-	
1382		<b>Total Steam Production Plant by Factor</b>			<b>5,468,567,001</b>	<b>2,367,020,629</b>	<b>6,479,638,295</b>	<b>2,804,653,854</b>	
1383	320	Land and Land Rights							
1384		P	SG		-	-	-	-	
1385		P	SG		-	-	-	-	
1386				B8	-	-	-	-	
1387									
1388	321	Structures and Improvements							
1389		P	SG		-	-	-	-	
1390		P	SG	B8	-	-	-	-	
1391					-	-	-	-	





ROLLED-IN				JUNE 2010		JUNE 2012		
Average				UNADJUSTED RESULTS		NORMALIZED RESULTS		
FERC	BUS			TOTAL	UTAH	TOTAL	UTAH	
ACCT	DESCRIP	FUNC	FACTOR	Ref				
1465								
1466								
1467	335	Misc. Power Plant Equipment						
1468		P	SG		1,203,072	520,739	1,203,072	520,739
1469		P	SG		185,051	80,098	185,051	80,098
1470		P	SG		994,300	430,374	994,300	430,374
1471		P	SG		11,353	4,914	11,353	4,914
1472				B8	<u>2,393,777</u>	<u>1,036,125</u>	<u>2,393,777</u>	<u>1,036,125</u>
1473								
1474	336	Roads, Railroads & Bridges						
1475		P	SG		4,614,323	1,997,269	4,614,323	1,997,269
1476		P	SG		825,885	357,477	825,885	357,477
1477		P	SG		9,591,752	4,151,705	9,591,752	4,151,705
1478		P	SG		648,449	280,675	648,449	280,675
1479				B8	<u>15,680,409</u>	<u>6,787,125</u>	<u>15,680,409</u>	<u>6,787,125</u>
1480								
1481	337	Hydro Plant ARO						
1482		P	S		-	-	-	-
1483				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1484								
1485	HP	Unclassified Hydro Plant - Acct 300						
1486		P	S		-	-	-	-
1487		P	SG		-	-	-	-
1488		P	SG		-	-	-	-
1489		P	SG		-	-	-	-
1490				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1491								
1492		<b>Total Hydraulic Production Plant</b>		<b>B8</b>	<b><u>609,500,096</u></b>	<b><u>263,816,700</u></b>	<b><u>709,116,876</u></b>	<b><u>306,934,938</u></b>
1493								
1494		Summary of Hydraulic Plant by Factor						
1495		S			-	-	-	-
1496		SG			609,500,096	263,816,700	709,116,876	306,934,938
1497		DGP			-	-	-	-
1498		DGU			-	-	-	-
1499		<b>Total Hydraulic Plant by Factor</b>			<b><u>609,500,096</u></b>	<b><u>263,816,700</u></b>	<b><u>709,116,876</u></b>	<b><u>306,934,938</u></b>
1500								
1501	340	Land and Land Rights						
1502		P	SG		23,516,708	10,178,998	23,516,708	10,178,998
1503		P	SG		14,970	6,480	14,970	6,480
1504		P	SG		-	-	-	-
1505				B8	<u>23,531,678</u>	<u>10,185,478</u>	<u>23,531,678</u>	<u>10,185,478</u>
1506								
1507	341	Structures and Improvements						
1508		P	SG		106,955,584	46,294,774	106,955,584	46,294,774
1509		P	SG		163,512	70,775	163,512	70,775
1510		P	SG		31,976,165	13,840,599	31,976,165	13,840,599
1511		P	SG		4,181,798	1,810,054	4,181,798	1,810,054
1512				B8	<u>143,277,059</u>	<u>62,016,202</u>	<u>143,277,059</u>	<u>62,016,202</u>
1513								
1514	342	Fuel Holders, Producers & Accessories						
1515		P	SG		8,406,209	3,638,553	8,406,209	3,638,553
1516		P	SG		121,339	52,520	121,339	52,520
1517		P	SG		2,284,126	988,664	2,284,126	988,664
1518				B8	<u>10,811,674</u>	<u>4,679,737</u>	<u>10,811,674</u>	<u>4,679,737</u>
1519								
1520	343	Prime Movers						
1521		P	S		-	-	-	-
1522		P	SG		761,418	329,573	431,373	186,716
1523		P	SG		1,487,614,710	643,900,808	1,877,818,302	812,796,965
1524		P	SG		658,331,290	284,952,849	640,760,380	277,347,436
1525		P	SG		52,413,461	22,686,701	55,131,491	23,863,176
1526				B8	<u>2,199,120,879</u>	<u>951,869,930</u>	<u>2,574,141,547</u>	<u>1,114,194,293</u>
1527								
1528	344	Generators						
1529		P	S		-	-	-	-
1530		P	SG		33,954,719	14,696,999	33,954,719	14,696,999
1531		P	SG		282,708,032	122,367,659	282,708,032	122,367,659
1532		P	SG		15,873,643	6,870,766	15,873,643	6,870,766
1533				B8	<u>332,536,395</u>	<u>143,935,423</u>	<u>332,536,395</u>	<u>143,935,423</u>

ROLLED-IN				JUNE 2010		JUNE 2012	
Average	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
ACCT	DESCRIP						
1534							
1535	345	Accessory Electric Plant					
1536		P	SG	132,854,418	57,504,854	132,854,418	57,504,854
1537		P	SG	68,074,912	29,465,621	68,074,912	29,465,621
1538		P	SG	156,586	67,777	156,586	67,777
1539		P	SG	2,919,649	1,263,744	2,919,649	1,263,744
1540				<u>204,005,565</u>	<u>88,301,996</u>	<u>204,005,565</u>	<u>88,301,996</u>
1541							
1542							
1543							
1544	346	Misc. Power Plant Equipment					
1545		P	SG	9,819,979	4,250,491	9,819,979	4,250,491
1546		P	SG	1,468,331	635,554	1,468,331	635,554
1547		P	SG	11,813	5,113	11,813	5,113
1548				<u>11,300,123</u>	<u>4,891,158</u>	<u>11,300,123</u>	<u>4,891,158</u>
1549							
1550	347	Other Production ARO					
1551		P	S	-	-	-	-
1552				<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1553							
1554	OP	Unclassified Other Prod Plant-Acct 300					
1555		P	S	-	-	-	-
1556		P	SG	-	-	-	-
1557				<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1558							
1559		<b>Total Other Production Plant</b>		<u><b>2,924,583,372</b></u>	<u><b>1,265,879,923</b></u>	<u><b>3,299,604,040</b></u>	<u><b>1,428,204,286</b></u>
1560							
1561		Summary of Other Production Plant by Factor					
1562		S		-	-	-	-
1563		DGU		-	-	-	-
1564		SG		2,924,583,372	1,265,879,923	3,299,604,040	1,428,204,286
1565		SSGCT		-	-	-	-
1566		<b>Total of Other Production Plant by Factor</b>		<u><b>2,924,583,372</b></u>	<u><b>1,265,879,923</b></u>	<u><b>3,299,604,040</b></u>	<u><b>1,428,204,286</b></u>
1567							
1568		Experimental Plant					
1569	103	Experimental Plant					
1570		P	SG	-	-	-	-
1571		<b>Total Experimental Production Plant</b>		<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>
1572							
1573		<b>Total Production Plant</b>		<u><b>9,002,650,469</b></u>	<u><b>3,896,717,253</b></u>	<u><b>10,488,359,211</b></u>	<u><b>4,539,793,079</b></u>
1574	350	Land and Land Rights					
1575		T	SG	21,163,307	9,160,349	21,163,307	9,160,349
1576		T	SG	48,505,156	20,995,026	48,505,156	20,995,026
1577		T	SG	38,587,419	16,702,221	38,154,506	16,514,839
1578				<u>108,255,881</u>	<u>46,857,596</u>	<u>107,822,968</u>	<u>46,670,214</u>
1579							
1580	352	Structures and Improvements					
1581		T	S	-	-	-	-
1582		T	SG	7,643,188	3,308,286	7,643,188	3,308,286
1583		T	SG	18,237,350	7,893,875	18,237,350	7,893,875
1584		T	SG	59,766,721	25,869,494	59,766,721	25,869,494
1585				<u>85,647,260</u>	<u>37,071,655</u>	<u>85,647,260</u>	<u>37,071,655</u>
1586							
1587	353	Station Equipment					
1588		T	SG	129,233,116	55,937,406	129,233,116	55,937,406
1589		T	SG	189,215,981	81,900,456	189,215,981	81,900,456
1590		T	SG	978,298,308	423,447,729	978,298,308	423,447,729
1591				<u>1,296,747,405</u>	<u>561,285,591</u>	<u>1,296,747,405</u>	<u>561,285,591</u>
1592							
1593	354	Towers and Fixtures					
1594		T	SG	156,322,773	67,662,923	156,322,773	67,662,923
1595		T	SG	126,955,768	54,951,676	126,955,768	54,951,676
1596		T	SG	241,513,705	104,537,061	241,513,705	104,537,061
1597				<u>524,792,246</u>	<u>227,151,660</u>	<u>524,792,246</u>	<u>227,151,660</u>
1598							
1599	355	Poles and Fixtures					
1600		T	SG	66,219,462	28,662,506	60,798,435	26,316,062
1601		T	SG	117,397,526	50,814,476	110,616,176	47,879,229
1602		T	SG	377,996,075	163,612,242	1,582,723,038	685,067,602
1603				<u>561,613,063</u>	<u>243,089,224</u>	<u>1,754,137,649</u>	<u>759,262,893</u>
1604							



ROLLED-IN					JUNE 2010		JUNE 2012	
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1667	366	Underground Conduit						
1668		DPW	S		290,282,990	156,107,970	311,868,150	165,712,109
1669				B8	290,282,990	156,107,970	311,868,150	165,712,109
1670								
1671								
1672								
1673								
1674	367	Underground Conductors						
1675		DPW	S		698,339,422	442,733,431	750,267,261	465,838,296
1676				B8	698,339,422	442,733,431	750,267,261	465,838,296
1677								
1678	368	Line Transformers						
1679		DPW	S		1,054,583,071	389,829,935	1,133,000,839	424,721,276
1680				B8	1,054,583,071	389,829,935	1,133,000,839	424,721,276
1681								
1682	369	Services						
1683		DPW	S		559,257,135	205,460,156	600,842,950	223,963,422
1684				B8	559,257,135	205,460,156	600,842,950	223,963,422
1685								
1686	370	Meters						
1687		DPW	S		187,039,938	80,055,890	200,948,045	86,244,188
1688				B8	187,039,938	80,055,890	200,948,045	86,244,188
1689								
1690	371	Installations on Customers' Premises						
1691		DPW	S		8,807,323	4,490,359	9,462,227	4,781,753
1692				B8	8,807,323	4,490,359	9,462,227	4,781,753
1693								
1694	372	Leased Property						
1695		DPW	S		-	-	-	-
1696				B8	-	-	-	-
1697								
1698	373	Street Lights						
1699		DPW	S		61,407,551	25,188,547	65,973,756	27,220,243
1700				B8	61,407,551	25,188,547	65,973,756	27,220,243
1701								
1702	DP	Unclassified Dist Plant - Acct 300						
1703		DPW	S		21,925,712	11,819,347	21,925,712	11,819,347
1704				B8	21,925,712	11,819,347	21,925,712	11,819,347
1705								
1706	DS0	Unclassified Dist Sub Plant - Acct 300						
1707		DPW	S		-	-	-	-
1708				B8	-	-	-	-
1709								
1710								
1711		<b>Total Distribution Plant</b>		<b>B8</b>	<b>5,314,900,503</b>	<b>2,259,920,944</b>	<b>5,708,480,945</b>	<b>2,435,041,324</b>
1712								
1713		Summary of Distribution Plant by Factor						
1714		S			5,314,900,503	2,259,920,944	5,708,480,945	2,435,041,324
1715								
1716		<b>Total Distribution Plant by Factor</b>			<b>5,314,900,503</b>	<b>2,259,920,944</b>	<b>5,708,480,945</b>	<b>2,435,041,324</b>

ROLLED-IN				JUNE 2010				JUNE 2012	
Average				UNADJUSTED RESULTS				NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
ACCT	FUNC								
1717	389	Land and Land Rights							
1718		G-SITUS	S		9,472,448	4,018,475	9,472,448	4,018,475	
1719		CUST	CN		1,128,506	517,706	1,128,506	517,706	
1720		PT	SG		332	144	332	144	
1721		G-SG	SG		1,228	531	1,228	531	
1722		PTD	SO		5,598,055	2,403,177	5,598,055	2,403,177	
1723				B8	16,200,568	6,940,032	16,200,568	6,940,032	
1724									
1725	390	Structures and Improvements							
1726		G-SITUS	S		110,880,993	36,729,788	110,880,993	36,729,788	
1727		PT	SG		358,127	155,012	358,127	155,012	
1728		PT	SG		1,578,013	683,029	1,578,013	683,029	
1729		CUST	CN		12,237,128	5,613,820	12,237,128	5,613,820	
1730		G-SG	SG		3,744,217	1,620,651	3,744,217	1,620,651	
1731		PTD	SO		102,139,794	43,847,373	102,139,794	43,847,373	
1732				B8	230,938,271	88,649,672	230,938,271	88,649,672	
1733									
1734	391	Office Furniture & Equipment							
1735		G-SITUS	S		11,762,342	2,875,308	11,762,342	2,875,308	
1736		PT	SG		1,046	453	1,046	453	
1737		PT	SG		5,295	2,292	5,295	2,292	
1738		CUST	CN		8,395,836	3,851,616	8,395,836	3,851,616	
1739		G-SG	SG		4,796,514	2,076,129	4,796,514	2,076,129	
1740		P	SE		92,337	39,323	92,337	39,323	
1741		PTD	SO		55,600,243	23,868,509	55,600,243	23,868,509	
1742		P	SG		74,351	32,182	74,351	32,182	
1743		P	SG		-	-	-	-	
1744				B8	80,727,964	32,745,812	80,727,964	32,745,812	
1745									
1746	392	Transportation Equipment							
1747		G-SITUS	S		73,406,598	31,777,039	73,406,598	31,777,039	
1748		PTD	SO		8,035,856	3,449,695	8,035,856	3,449,695	
1749		G-SG	SG		17,231,697	7,458,587	17,231,697	7,458,587	
1750		CUST	CN		-	-	-	-	
1751		PT	SG		880,909	381,294	880,909	381,294	
1752		P	SE		481,815	205,189	481,815	205,189	
1753		PT	SG		120,286	52,065	120,286	52,065	
1754		P	SG		359,081	155,425	359,081	155,425	
1755		P	SG		44,655	19,329	44,655	19,329	
1756				B8	100,560,898	43,498,623	100,560,898	43,498,623	
1757									
1758	393	Stores Equipment							
1759		G-SITUS	S		8,660,812	3,651,452	8,660,812	3,651,452	
1760		PT	SG		108,431	46,933	108,431	46,933	
1761		PT	SG		360,063	155,850	360,063	155,850	
1762		PTD	SO		362,921	155,798	362,921	155,798	
1763		G-SG	SG		4,005,109	1,733,576	4,005,109	1,733,576	
1764		P	SG		53,971	23,361	53,971	23,361	
1765				B8	13,551,307	5,766,969	13,551,307	5,766,969	

ROLLED-IN				JUNE 2010		JUNE 2012		
Average	FERC	BUS		UNADJUSTED RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1766								
1767	394	Tools, Shop & Garage Equipment						
1768		G-SITUS	S		31,512,953	12,052,340	31,512,953	12,052,340
1769		PT	SG		1,865,182	807,327	1,865,182	807,327
1770		G-SG	SG		20,204,032	8,745,136	20,204,032	8,745,136
1771		PTD	SO		3,963,818	1,701,619	3,963,818	1,701,619
1772		P	SE		7,106	3,026	7,106	3,026
1773		PT	SG		2,177,602	942,556	2,177,602	942,556
1774		P	SG		1,691,643	732,212	1,691,643	732,212
1775		P	SG		89,913	38,918	89,913	38,918
1776				B8	<u>61,512,250</u>	<u>25,023,135</u>	<u>61,512,250</u>	<u>25,023,135</u>
1777								
1778	395	Laboratory Equipment						
1779		G-SITUS	S		24,699,699	7,222,918	24,699,699	7,222,918
1780		PT	SG		11,070	4,791	11,070	4,791
1781		PT	SG		10,639	4,605	10,639	4,605
1782		PTD	SO		5,093,501	2,186,578	5,093,501	2,186,578
1783		P	SE		7,593	3,234	7,593	3,234
1784		G-SG	SG		6,229,486	2,696,378	6,229,486	2,696,378
1785		P	SG		253,001	109,509	253,001	109,509
1786		P	SG		14,022	6,069	14,022	6,069
1787				B8	<u>36,319,010</u>	<u>12,234,082</u>	<u>36,319,010</u>	<u>12,234,082</u>
1788								
1789	396	Power Operated Equipment						
1790		G-SITUS	S		93,499,523	35,310,376	93,499,523	35,310,376
1791		PT	SG		845,108	365,798	845,108	365,798
1792		G-SG	SG		30,767,648	13,317,503	30,767,648	13,317,503
1793		PTD	SO		1,413,157	606,651	1,413,157	606,651
1794		PT	SG		1,743,830	754,801	1,743,830	754,801
1795		P	SE		73,823	31,439	73,823	31,439
1796		P	SG		-	-	-	-
1797		P	SG		984,372	426,077	984,372	426,077
1798				B8	<u>129,327,461</u>	<u>50,812,644</u>	<u>129,327,461</u>	<u>50,812,644</u>
1799	397	Communication Equipment						
1800		G-SITUS	S		101,090,488	30,252,582	132,079,473	37,499,331
1801		G-DGP	SG		4,955,237	2,144,830	3,520,858	1,523,972
1802		G-DGU	SG		9,420,961	4,077,779	6,331,418	2,740,498
1803		PTD	SO		49,994,941	21,462,221	37,512,533	16,103,675
1804		CUST	CN		2,789,279	1,279,590	1,266,425	580,976
1805		G-SG	SG		75,638,103	32,739,281	78,691,253	34,060,810
1806		P	SE		114,538	48,778	(39,643)	(16,883)
1807		G-SG	SG		1,113,183	481,831	696,663	301,544
1808		G-SG	SG		1,590	688	(9,450)	(4,090)
1809				B8	<u>245,118,320</u>	<u>92,487,581</u>	<u>260,049,530</u>	<u>92,789,834</u>
1810								
1811	398	Misc. Equipment						
1812		G-SITUS	S		1,367,027	358,689	1,367,027	358,689
1813		PT	SG		-	-	-	-
1814		PT	SG		998	432	998	432
1815		CUST	CN		204,281	93,715	204,281	93,715
1816		PTD	SO		3,314,034	1,422,675	3,314,034	1,422,675
1817		P	SE		1,668	710	1,668	710
1818		G-SG	SG		1,844,791	798,501	1,844,791	798,501
1819		G-SG	SG		-	-	-	-
1820				B8	<u>6,732,799</u>	<u>2,674,722</u>	<u>6,732,799</u>	<u>2,674,722</u>
1821								
1822	399	Coal Mine						
1823		P	SE		275,215,012	117,204,879	509,663,404	217,048,616
1824	MP	P	SE		-	-	-	-
1825				B8	<u>275,215,012</u>	<u>117,204,879</u>	<u>509,663,404</u>	<u>217,048,616</u>
1826								
1827	399L	WIDCO Capital Lease						
1828		P	SE	Tab 8	-	-	-	-
1829					-	-	-	-
1830					-	-	-	-
1831		Remove Capital Leases			-	-	-	-
1832				Tab 8	-	-	-	-
1833					-	-	-	-





ROLLED-IN				JUNE 2010		JUNE 2012		
Average	FERC	BUS		UNADJUSTED RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1896	303	Miscellaneous Intangible Plant						
1897		I-SITUS	S		4,717,796	1,858,893	6,222,767	2,769,076
1898		I-SG	SG		97,931,759	42,388,892	97,931,759	42,388,892
1899		PTD	SO		363,968,036	156,247,056	379,413,621	162,877,658
1900		P	SE		3,628,936	1,545,443	3,340,795	1,422,733
1901		CUST	CN		117,784,883	54,034,180	121,280,681	55,637,888
1902		P	SG		172,288	74,573	-	-
1903		I-DGP	SG		-	-	-	-
1904				B8	588,203,698	256,149,037	608,189,624	265,096,247
1905	303	Less Non-Utility Plant						
1906		I-SITUS	S		-	-	-	-
1907					588,203,698	256,149,037	608,189,624	265,096,247
1908	IP	Unclassified Intangible Plant - Acct 300						
1909		I-SITUS	S		-	-	-	-
1910		I-SG	SG		-	-	-	-
1911		I-DGU	SG		-	-	-	-
1912		PTD	SO		-	-	-	-
1913					-	-	-	-
1914					-	-	-	-
1915	<b>Total Intangible Plant</b>			B8	<b>707,863,534</b>	<b>307,509,892</b>	<b>815,066,638</b>	<b>354,208,284</b>
1916								
1917	Summary of Intangible Plant by Factor							
1918		S			5,717,796	1,858,893	7,222,767	2,769,076
1919		DGP			-	-	-	-
1920		DGU			-	-	-	-
1921		SG			216,763,883	93,824,321	303,808,774	131,500,928
1922		SO			363,968,036	156,247,056	379,413,621	162,877,658
1923		CN			117,784,883	54,034,180	121,280,681	55,637,888
1924		SSGCT			-	-	-	-
1925		SSGCH			-	-	-	-
1926		SE			3,628,936	1,545,443	3,340,795	1,422,733
1927	Total Intangible Plant by Factor				707,863,534	307,509,892	815,066,638	354,208,284
1928	Summary of Unclassified Plant (Account 106)							
1929		DP			21,925,712	11,819,347	21,925,712	11,819,347
1930		DS0			-	-	-	-
1931		GP			(950,507)	(408,042)	(950,507)	(408,042)
1932		HP			-	-	-	-
1933		NP			-	-	-	-
1934		OP			-	-	-	-
1935		TP			58,718,550	25,415,803	58,718,550	25,415,803
1936		TS0			-	-	-	-
1937		IP			-	-	-	-
1938		MP			-	-	-	-
1939		SP			4,288,164	1,856,094	4,288,164	1,856,094
1940	Total Unclassified Plant by Factor				83,981,920	38,683,202	83,981,920	38,683,202
1941								
1942	<b>Total Electric Plant In Service</b>			B8	<b>19,629,839,670</b>	<b>8,417,407,922</b>	<b>23,057,803,231</b>	<b>9,898,434,796</b>

ROLLED-IN					JUNE 2010		JUNE 2012		
Average	BUS		UNADJUSTED RESULTS		NORMALIZED RESULTS				
FERC	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1943	Summary of Electric Plant by Factor								
1944	S				5,805,955,337	2,437,743,039	6,232,029,735	2,621,020,352	
1945	SE				279,622,829	119,082,021	513,628,899	218,737,388	
1946	DGU				-	-	-	-	
1947	DGP				-	-	-	-	
1948	SG				12,839,123,431	5,557,300,481	15,602,070,403	6,753,217,525	
1949	SO				611,317,361	262,431,116	614,280,538	263,703,172	
1950	CN				142,539,913	65,390,627	144,512,856	66,295,720	
1951	DEU				-	-	-	-	
1952	SSGCH				-	-	-	-	
1953	SSGCT				-	-	-	-	
1954	Less Capital Leases				(48,719,201)	(24,539,362)	(48,719,201)	(24,539,362)	
1955					<u>19,629,839,670</u>	<u>8,417,407,922</u>	<u>23,057,803,231</u>	<u>9,898,434,796</u>	
1956	105	Plant Held For Future Use							
1957		DPW	S		3,177,422	2,431,154	3,177,422	2,431,154	
1958		P	SNPPS		-	-	-	-	
1959		T	SNPT		523,039	226,393	523,039	226,393	
1960		P	SNPP		8,923,302	3,862,372	8,923,302	3,862,372	
1961		P	SE		953,014	405,857	953,014	405,857	
1962		G	SNPG		-	-	-	-	
1963									
1964									
1965	<b>Total Plant Held For Future Use</b>				<b>B10</b>	<b><u>13,576,776</u></b>	<b><u>6,925,775</u></b>	<b><u>13,576,776</u></b>	<b><u>6,925,775</u></b>
1966									
1967	114	Electric Plant Acquisition Adjustments							
1968		P	S		-	-	-	-	
1969		P	SG		143,623,933	62,166,343	143,623,933	62,166,343	
1970		P	SG		14,560,711	6,302,474	14,560,711	6,302,474	
1971	<b>Total Electric Plant Acquisition Adjustment</b>				<b>B15</b>	<b><u>158,184,644</u></b>	<b><u>68,468,817</u></b>	<b><u>158,184,644</u></b>	<b><u>68,468,817</u></b>
1972									
1973	115	Accum Provision for Asset Acquisition Adjustments							
1974		P	S		-	-	-	-	
1975		P	SG		(84,109,072)	(36,405,865)	(95,143,069)	(41,181,832)	
1976		P	SG		(12,226,166)	(5,291,987)	(12,226,166)	(5,291,987)	
1977					<b>B15</b>	<b><u>(96,335,239)</u></b>	<b><u>(41,697,852)</u></b>	<b><u>(107,369,235)</u></b>	<b><u>(46,473,819)</u></b>
1978									
1979	120	Nuclear Fuel							
1980		P	SE		-	-	-	-	
1981	<b>Total Nuclear Fuel</b>				<b>B15</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
1982									
1983	124	Weatherization							
1984		DMSC	S		2,649,604	5,048,796	2,565,240	4,964,433	
1985		DMSC	SO		(3,459)	(1,485)	(3,459)	(1,485)	
1986					<b>B16</b>	<b><u>2,646,145</u></b>	<b><u>5,047,312</u></b>	<b><u>2,561,781</u></b>	<b><u>4,962,948</u></b>
1987									
1988	182W	Weatherization							
1989		DMSC	S		24,307,061	361,545	23,988,762	43,246	
1990		DMSC	SG		-	-	-	-	
1991		DMSC	SGCT		-	-	-	-	
1992		DMSC	SO		-	-	-	-	
1993					<b>B16</b>	<b><u>24,307,061</u></b>	<b><u>361,545</u></b>	<b><u>23,988,762</u></b>	<b><u>43,246</u></b>
1994									
1995	186W	Weatherization							
1996		DMSC	S		-	-	-	-	
1997		DMSC	CN		-	-	-	-	
1998		DMSC	CNP		-	-	-	-	
1999		DMSC	SG		-	-	-	-	
2000		DMSC	SO		-	-	-	-	
2001					<b>B16</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
2002									
2003	<b>Total Weatherization</b>				<b>B16</b>	<b><u>26,953,205</u></b>	<b><u>5,408,857</u></b>	<b><u>26,550,543</u></b>	<b><u>5,006,195</u></b>





ROLLED-IN					JUNE 2010		JUNE 2012	
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2125								
2126	1869	Misc Deferred Debits-Trojan						
2127		P	S		-	-	-	-
2128		P	SNPPN		-	-	-	-
2129				B15	-	-	-	-
2130								
2131		<b>Total Miscellaneous Rate Base</b>		B15	<b>1,809,172</b>	<b>941,704</b>	<b>(372,363)</b>	<b>-</b>
2132								
2133		<b>Total Rate Base Additions</b>		B15	<b>694,134,162</b>	<b>259,730,802</b>	<b>754,771,919</b>	<b>285,020,669</b>
2134	235	Customer Service Deposits						
2135		CUST	S		-	-	(12,766,401)	(12,766,401)
2136		CUST	CN		-	-	-	-
2137		<b>Total Customer Service Deposits</b>		B15	<b>-</b>	<b>-</b>	<b>(12,766,401)</b>	<b>(12,766,401)</b>
2138								
2139	2281	Prop Ins	PTD	SO	-	-	-	-
2140	2282	Inj & Dam	PTD	SO	(7,930,268)	(3,404,368)	(7,930,268)	(3,404,368)
2141	2283	Pen & Ben	PTD	SO	(22,263,799)	(9,557,579)	(22,263,799)	(9,557,579)
2142	254	Insurance Pr	PTD	SG	-	-	-	-
2143	254	Reg Liabilitie	PTD	SE	(1,507,907)	(642,167)	-	-
2144	254	Reg Liabilitie	PTD	SO	(52,274)	(22,441)	(52,274)	(22,441)
2145				B15	<b>(31,754,248)</b>	<b>(13,626,554)</b>	<b>(30,246,342)</b>	<b>(12,984,387)</b>
2146								
2147	22841	Accum Hydro Relicensing Obligation						
2148		P	S		-	-	-	-
2149		P	SG		(1,500,000)	(649,262)	(1,500,000)	(649,262)
2150				B15	<b>(1,500,000)</b>	<b>(649,262)</b>	<b>(1,500,000)</b>	<b>(649,262)</b>
2151								
2152	22842	Prv-Trojan	P	TROJD	-	-	-	-
2153	230	ARO	P	TROJP	(1,865,326)	(805,413)	(1,865,326)	(805,413)
2154	254105	ARO	P	TROJP	(3,441,414)	(1,485,939)	(3,441,414)	(1,485,939)
2155	254		P	S	(5,117,751)	-	(5,117,751)	-
2156				B15	<b>(10,424,490)</b>	<b>(2,291,353)</b>	<b>(10,424,490)</b>	<b>(2,291,353)</b>
2157								
2158	252	Customer Advances for Construction						
2159		DPW	S		(9,530,804)	(2,639,518)	(10,641,655)	(3,351,007)
2160		DPW	SE		-	-	-	-
2161		T	SG		(9,168,260)	(3,968,400)	(7,050,013)	(3,051,536)
2162		DPW	SO		-	-	-	-
2163		CUST	CN		(1,917,003)	(879,431)	-	-
2164		<b>Total Customer Advances for Construction</b>		B20	<b>(20,616,068)</b>	<b>(7,487,349)</b>	<b>(17,691,668)</b>	<b>(6,402,542)</b>
2165								
2166	25398	SO2 Emissions						
2167		P	SE		-	-	(4,762,394)	(2,028,145)
2168				B19	<b>-</b>	<b>-</b>	<b>(4,762,394)</b>	<b>(2,028,145)</b>
2169								
2170	25399	Other Deferred Credits						
2171		P	S		(1,533,744)	(278,871)	(1,533,744)	(278,871)
2172		LABOR	SO		-	-	(1,004,463)	(431,204)
2173		P	SG		(11,488,037)	(4,972,495)	(11,488,037)	(4,972,495)
2174		P	SE		(1,193,110)	(508,106)	(1,193,110)	(508,106)
2175				B15	<b>(14,214,890)</b>	<b>(5,759,471)</b>	<b>(15,219,353)</b>	<b>(6,190,675)</b>



ROLLED-IN					JUNE 2010		JUNE 2012	
Average		BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
ACCT								
2245								
2246								
2247	108SP	Steam Prod Plant Accumulated Depr						
2248		P	S		-	-	-	-
2249		P	SG		(827,514,017)	(358,182,088)	(824,471,238)	(356,865,049)
2250		P	SG		(924,778,860)	(400,282,311)	(943,787,708)	(408,510,122)
2251		P	SG		(565,317,529)	(244,692,669)	(678,944,245)	(293,874,983)
2252		P	SG		(158,832,854)	(68,749,389)	(165,218,202)	(71,513,231)
2253				B17	(2,476,443,260)	(1,071,906,458)	(2,612,421,393)	(1,130,763,385)
2254								
2255	108NP	Nuclear Prod Plant Accumulated Depr						
2256		P	SG		-	-	-	-
2257		P	SG		-	-	-	-
2258		P	SG		-	-	-	-
2259				B17	-	-	-	-
2260								
2261								
2262	108HP	Hydraulic Prod Plant Accum Depr						
2263		P	S		-	-	-	-
2264		P	SG		(148,822,095)	(64,416,321)	(153,870,669)	(66,601,552)
2265		P	SG		(28,375,220)	(12,281,962)	(29,769,151)	(12,885,313)
2266		P	SG		(61,592,235)	(26,659,651)	(68,665,156)	(29,721,103)
2267		P	SG		(13,095,707)	(5,668,361)	(19,740,615)	(8,544,550)
2268				B17	(251,885,258)	(109,026,295)	(272,045,591)	(117,752,517)
2269								
2270	108OP	Other Production Plant - Accum Depr						
2271		P	S		-	-	-	-
2272		P	SG		(1,347,451)	(583,232)	(1,257,782)	(544,420)
2273		P	SG		(115,837,845)	(50,139,382)	(268,644,874)	(116,280,546)
2274		P	SG		(153,530,240)	(66,454,200)	(173,887,948)	(75,265,853)
2275		P	SG		(19,619,298)	(8,492,039)	(23,482,707)	(10,164,281)
2276				B17	(290,334,834)	(125,668,853)	(467,273,312)	(202,255,101)
2277								
2278	108EP	Experimental Plant - Accum Depr						
2279		P	SG		-	-	-	-
2280		P	SG		-	-	-	-
2281					-	-	-	-
2282								
2283		<b>Total Production Plant Accum Depreciation</b>		B17	<b>(3,018,663,351)</b>	<b>(1,306,601,606)</b>	<b>(3,351,740,297)</b>	<b>(1,450,771,002)</b>
2284								
2285		Summary of Prod Plant Depreciation by Factor						
2286		S			-	-	-	-
2287		DGP			-	-	-	-
2288		DGU			-	-	-	-
2289		SG			(3,018,663,351)	(1,306,601,606)	(3,351,740,297)	(1,450,771,002)
2290		SSGCH			-	-	-	-
2291		SSGCT			-	-	-	-
2292		<b>Total of Prod Plant Depreciation by Factor</b>			<b>(3,018,663,351)</b>	<b>(1,306,601,606)</b>	<b>(3,351,740,297)</b>	<b>(1,450,771,002)</b>
2293								
2294								
2295	108TP	Transmission Plant Accumulated Depr						
2296		T	SG		(382,085,286)	(165,382,220)	(395,922,520)	(171,371,544)
2297		T	SG		(381,836,308)	(165,274,453)	(397,098,797)	(171,880,685)
2298		T	SG		(371,172,363)	(160,658,659)	(455,112,510)	(196,991,406)
2299		<b>Total Trans Plant Accum Depreciation</b>		B17	<b>(1,135,093,957)</b>	<b>(491,315,332)</b>	<b>(1,248,133,827)</b>	<b>(540,243,635)</b>

ROLLED-IN				JUNE 2010				JUNE 2012	
Average	FERC	BUS		UNADJUSTED RESULTS		NORMALIZED RESULTS			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
2300	108360	Land and Land Rights							
2301		DPW	S		(5,733,063)	(1,690,371)	(7,852,511)	(2,437,308)	
2302				B17	(5,733,063)	(1,690,371)	(7,852,511)	(2,437,308)	
2303									
2304	108361	Structures and Improvements							
2305		DPW	S		(13,467,824)	(6,594,825)	(16,167,043)	(7,546,084)	
2306				B17	(13,467,824)	(6,594,825)	(16,167,043)	(7,546,084)	
2307									
2308	108362	Station Equipment							
2309		DPW	S		(206,739,321)	(84,451,502)	(239,149,780)	(95,873,607)	
2310				B17	(206,739,321)	(84,451,502)	(239,149,780)	(95,873,607)	
2311									
2312	108363	Storage Battery Equipment							
2313		DPW	S		(396,208)	(396,208)	(427,759)	(407,327)	
2314				B17	(396,208)	(396,208)	(427,759)	(407,327)	
2315									
2316	108364	Poles, Towers & Fixtures							
2317		DPW	S		(475,126,279)	(135,805,633)	(512,487,973)	(148,972,654)	
2318				B17	(475,126,279)	(135,805,633)	(512,487,973)	(148,972,654)	
2319									
2320	108365	Overhead Conductors							
2321		DPW	S		(258,152,952)	(52,474,425)	(284,378,983)	(61,717,012)	
2322				B17	(258,152,952)	(52,474,425)	(284,378,983)	(61,717,012)	
2323									
2324	108366	Underground Conduit							
2325		DPW	S		(120,185,525)	(57,941,462)	(132,216,548)	(62,181,439)	
2326				B17	(120,185,525)	(57,941,462)	(132,216,548)	(62,181,439)	
2327									
2328	108367	Underground Conductors							
2329		DPW	S		(277,842,943)	(163,206,472)	(306,786,208)	(173,406,668)	
2330				B17	(277,842,943)	(163,206,472)	(306,786,208)	(173,406,668)	
2331									
2332	108368	Line Transformers							
2333		DPW	S		(360,672,832)	(87,937,132)	(404,380,915)	(103,340,749)	
2334				B17	(360,672,832)	(87,937,132)	(404,380,915)	(103,340,749)	
2335									
2336	108369	Services							
2337		DPW	S		(164,170,832)	(53,278,412)	(187,349,715)	(61,447,122)	
2338				B17	(164,170,832)	(53,278,412)	(187,349,715)	(61,447,122)	
2339									
2340	108370	Meters							
2341		DPW	S		(84,898,969)	(29,053,309)	(92,650,996)	(31,785,281)	
2342				B17	(84,898,969)	(29,053,309)	(92,650,996)	(31,785,281)	
2343									
2344									
2345									
2346	108371	Installations on Customers' Premises							
2347		DPW	S		(7,718,585)	(3,605,453)	(8,083,612)	(3,734,096)	
2348				B17	(7,718,585)	(3,605,453)	(8,083,612)	(3,734,096)	
2349									
2350	108372	Leased Property							
2351		DPW	S		-	-	-	-	
2352				B17	-	-	-	-	
2353									
2354	108373	Street Lights							
2355		DPW	S		(27,531,941)	(13,023,018)	(30,077,029)	(13,919,959)	
2356				B17	(27,531,941)	(13,023,018)	(30,077,029)	(13,919,959)	
2357									
2358	108D00	Unclassified Dist Plant - Acct 300							
2359		DPW	S		-	-	-	-	
2360				B17	-	-	-	-	
2361									
2362	108DS	Unclassified Dist Sub Plant - Acct 300							
2363		DPW	S		-	-	-	-	
2364				B17	-	-	-	-	
2365									
2366	108DP	Unclassified Dist Sub Plant - Acct 300							
2367		DPW	S		281,856	138,624	281,856	138,624	
2368				B17	281,856	138,624	281,856	138,624	
2369									
2370									
2371		<b>Total Distribution Plant Accum Depreciation</b>		B17	<b>(2,002,355,416)</b>	<b>(689,319,598)</b>	<b>(2,221,727,215)</b>	<b>(766,630,681)</b>	
2372									
2373		Summary of Distribution Plant Depr by Factor							
2374		S			(2,002,355,416)	(689,319,598)	(2,221,727,215)	(766,630,681)	
2375									
2376		<b>Total Distribution Depreciation by Factor</b>			<b>(2,002,355,416)</b>	<b>(689,319,598)</b>	<b>(2,221,727,215)</b>	<b>(766,630,681)</b>	





ROLLED-IN					JUNE 2010		JUNE 2012	
Average		BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS	
FERC	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
ACCT								
2448								
2449	111HP	Accum Prov for Amort-Hydro						
2450		P	SG		(172,288)	(74,573)	-	-
2451		P	SG		-	-	-	-
2452		P	SG		(40,072)	(17,345)	(285,701)	(123,663)
2453		P	SG		(391,874)	(169,619)	(480,640)	(208,041)
2454				B18	(604,234)	(261,537)	(766,341)	(331,704)
2455								
2456								
2457	111IP	Accum Prov for Amort-Intangible Plant						
2458		I-SITUS	S		(875,835)	(16,465)	(542,399)	(38,726)
2459		I-DGP	SG		-	-	-	-
2460		I-DGU	SG		(332,638)	(143,979)	(366,155)	(158,487)
2461		P	SE		(1,191,515)	(507,426)	(1,494,703)	(636,544)
2462		I-SG	SG		(43,656,497)	(18,896,327)	(37,504,725)	(16,233,587)
2463		I-SG	SG		(11,454,753)	(4,958,088)	(22,973,084)	(9,943,695)
2464		I-SG	SG		(3,111,890)	(1,346,954)	(3,727,349)	(1,613,350)
2465		CUST	CN		(89,585,530)	(41,097,640)	(100,182,136)	(45,958,865)
2466		P	SG		-	-	-	-
2467		P	SG		(82,363)	(35,650)	(94,032)	(40,701)
2468		PTD	SO		(250,721,879)	(107,631,856)	(277,478,547)	(119,118,169)
2469				B18	(401,012,899)	(174,634,385)	(444,363,129)	(193,742,124)
2470	111IP	Less Non-Utility Plant						
2471		NUTIL	OTH		-	-	-	-
2472					(401,012,899)	(174,634,385)	(444,363,129)	(193,742,124)
2473								
2474	111390	Accum Amtr - Capital Lease						
2475		G-SITUS	S		(4,228,815)	(2,249,787)	(4,228,815)	(2,249,787)
2476		P	SG		(1,376,484)	(595,799)	(1,376,484)	(595,799)
2477		PTD	SO		1,854,753	796,223	1,854,753	796,223
2478				B9	(3,750,545)	(2,049,362)	(3,750,545)	(2,049,362)
2479								
2480		Remove Capital Lease Amtr			3,750,545	2,049,362	3,750,545	2,049,362
2481								
2482		<b>Total Accum Provision for Amortization</b>		B18	<b>(429,694,648)</b>	<b>(180,342,758)</b>	<b>(478,429,653)</b>	<b>(200,677,722)</b>
2483								
2484								
2485								
2486								
2487		Summary of Amortization by Factor						
2488		S			(20,688,583)	(2,277,276)	(22,925,726)	(2,301,066)
2489		DGP			-	-	-	-
2490		DGU			-	-	-	-
2491		SE			(1,191,515)	(507,426)	(1,494,703)	(636,544)
2492		SO			(258,901,271)	(111,143,170)	(287,732,382)	(123,520,016)
2493		CN			(92,044,965)	(42,225,913)	(103,219,218)	(47,352,136)
2494		SSGCT			-	-	-	-
2495		SSGCH			-	-	-	-
2496		SG			(60,618,858)	(26,238,334)	(66,808,169)	(28,917,322)
2497		Less Capital Lease			3,750,545	2,049,362	3,750,545	2,049,362
2498		<b>Total Provision For Amortization by Factor</b>			<b>(429,694,648)</b>	<b>(180,342,758)</b>	<b>(478,429,653)</b>	<b>(200,677,722)</b>



**Rocky Mountain Power**  
**RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDING JUNE 30, 2012
FILE:	UT JAM June 2012 GRC_Test
PREPARED BY:	Revenue Requirement Department
DATE:	1/11/2011
TIME:	2:01:17 PM
TYPE OF RATE BASE:	Average
ALLOCATION METHOD:	<b>2010 PROTOCOL</b>
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

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

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.80%	5.81%	2.777%
PREFERRED	0.30%	5.43%	0.016%
COMMON	51.90%	10.50%	5.450%
	<u>100.00%</u>		<u>8.243%</u>

OTHER INFORMATION

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

2010 PROTOCOL  
Average

## RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	JUNE 2010 UNADJUSTED RESULTS		JUNE 2012 NORMALIZED RESULTS	
		TOTAL	UTAH	TOTAL	UTAH
1 Operating Revenues					
2     General Business Revenues	10.3	3,531,064,561	1,496,868,201	4,061,204,832	1,702,237,831
3     Interdepartmental	10.3	0	0	0	0
4     Special Sales	10.3	582,689,682	248,414,941	479,101,053	203,585,741
5     Other Operating Revenues	10.4	296,074,722	147,312,391	181,737,394	87,816,046
6     Total Operating Revenues	10.4	4,409,828,965	1,892,595,533	4,722,043,279	1,993,639,617
7					
8 Operating Expenses:					
9     Steam Production	10.5	922,394,908	395,337,252	1,085,006,598	464,254,438
10     Nuclear Production	10.6	0	0	0	0
11     Hydro Production	10.7	38,391,334	16,617,348	44,787,747	19,385,978
12     Other Power Supply	10.9	956,283,650	424,979,441	1,196,686,245	525,100,856
13     Transmission	10.10	181,821,260	78,667,162	195,664,255	84,660,419
14     Distribution	10.12	213,670,478	91,050,002	229,534,911	99,748,303
15     Customer Accounting	10.12	90,779,128	36,451,656	96,477,743	38,779,831
16     Customer Service & Infor	10.13	105,668,821	69,260,359	14,168,360	5,765,848
17     Sales	10.13	0	0	0	0
18     Administrative & General	10.14	153,460,561	61,017,808	160,968,800	67,144,319
19					
20     Total O & M Expenses	10.14	2,662,470,141	1,173,381,028	3,023,294,660	1,304,839,992
21					
22     Depreciation	10.16	479,131,582	199,272,628	558,195,144	233,031,726
23     Amortization	10.17	43,823,879	18,509,996	48,419,071	20,477,315
24     Taxes Other Than Income	10.17	129,162,101	44,530,933	153,177,674	54,840,527
25     Income Taxes - Federal	10.20	(89,629,736)	(50,794,312)	(172,658,258)	(90,669,134)
26     Income Taxes - State	10.20	(12,179,193)	(6,902,103)	(14,839,473)	(8,588,509)
27     Income Taxes - Def Net	10.19	426,417,883	183,386,679	361,465,498	162,156,159
28     Investment Tax Credit Adj.	10.17	(1,874,204)	(1,558,186)	(1,874,204)	(1,558,186)
29     Misc Revenue & Expense	10.4	(7,099,221)	(3,873,564)	(4,957,811)	(2,527,310)
30					
31     Total Operating Expenses	10.20	3,630,223,232	1,555,953,100	3,950,222,301	1,672,002,579
32					
33     Operating Revenue for Return		779,605,733	336,642,433	771,820,978	321,637,039
34					
35 Rate Base:					
36     Electric Plant in Service	10.30	19,629,839,670	8,417,407,922	23,057,803,231	9,898,434,796
37     Plant Held for Future Use	10.31	13,576,776	6,925,775	13,576,776	6,925,775
38     Misc Deferred Debits	10.33	151,046,883	29,879,816	162,913,544	34,882,514
39     Elec Plant Acq Adj	10.31	61,849,405	26,770,965	50,815,409	21,994,998
40     Nuclear Fuel	10.31	0	0	0	0
41     Prepayments	10.32	37,521,643	17,266,821	37,521,643	17,266,821
42     Fuel Stock	10.32	164,099,546	69,884,514	222,943,891	94,944,355
43     Material & Supplies	10.32	181,520,497	76,889,721	181,520,497	76,889,721
44     Working Capital	10.33	55,750,154	25,745,029	59,267,822	27,067,863
45     Weatherization Loans	10.31	26,953,205	5,408,857	26,550,543	5,006,195
46     Miscellaneous Rate Base	10.34	1,809,172	941,704	(372,363)	0
47					
48     Total Electric Plant		20,323,966,953	8,677,121,126	23,812,540,993	10,183,413,038
49					
50 Rate Base Deductions:					
51     Accum Prov For Depr	10.38	(6,623,109,291)	(2,676,150,238)	(7,296,470,566)	(2,950,926,240)
52     Accum Prov For Amort	10.39	(429,694,648)	(180,342,758)	(478,429,653)	(200,677,722)
53     Accum Def Income Taxes	10.35	(2,089,491,417)	(883,815,079)	(3,475,531,519)	(1,488,632,284)
54     Unamortized ITC	10.35	(7,294,222)	(148,272)	(4,045,318)	(121,260)
55     Customer Adv for Const	10.34	(20,616,068)	(7,487,349)	(17,691,668)	(6,402,542)
56     Customer Service Deposits	10.34	0	0	(12,766,401)	(12,766,401)
57     Misc. Rate Base Deductions	10.34	(57,893,629)	(22,326,640)	(62,152,579)	(24,143,821)
58					
59     Total Rate Base Deductions		(9,228,099,274)	(3,770,270,336)	(11,347,087,704)	(4,683,670,270)
60					
61     Total Rate Base		11,095,867,678	4,906,850,790	12,465,453,289	5,499,742,768
62					
63     Return on Rate Base		7.026%	6.861%	6.192%	5.848%
64					
65     Return on Equity		8.155%	7.837%	6.548%	5.886%
66     Net Power Costs		1,055,456,515	449,553,103	1,521,262,900	649,339,414
67     100 Basis Points in Equity:					
68         Revenue Requirement Impact		92,809,801	41,042,653	104,265,504	46,001,813
69         Rate Base Decrease		(763,245,336)	(345,091,098)	(964,070,744)	(448,290,878)





2010 PROTOCOL				JUNE 2010				JUNE 2012			
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	TOTAL	UTAH	
214	500	Operation Supervision & Engineering									
215		P	SG		19,764,496	8,554,887	21,128,425	9,145,251			
216		P	SG		1,561,671	675,955	1,653,033	715,501			
217				B2	21,326,167	9,230,842	22,781,458	9,860,752			
218											
219	501	Fuel Related-Non NPC									
220		P	SE		11,455,316	4,878,436	12,122,773	5,162,684			
221		P	SE		-	-	-	-			
222		P	SE		-	-	-	-			
223		P	SE		-	-	-	-			
224		P	SE		3,133,070	1,334,270	3,316,364	1,412,329			
225				B2	14,588,385	6,212,706	15,439,137	6,575,012			
226											
227	501NPC	Fuel Related-NPC									
228		P	S		(1,113,194)	-	-	-			
229		P	SE		560,188,845	238,565,714	697,353,333	296,979,487			
230		P	SE		-	-	-	-			
231		P	SE		-	-	-	-			
232		P	SE		51,573,119	21,963,268	55,063,563	23,449,732			
233				B2	610,648,770	260,528,982	752,416,896	320,429,218			
234											
235		Total Fuel Related			625,237,155	266,741,688	767,856,032	327,004,231			
236											
237	502	Steam Expenses									
238		P	SG		31,542,822	13,653,030	33,622,564	14,553,228			
239		P	SG		5,660,747	2,450,204	5,991,918	2,593,548			
240				B2	37,203,569	16,103,234	39,614,482	17,146,777			
241											
242	503	Steam From Other Sources-Non-NPC									
243		P	SE		-	-	722	307			
244				B2	-	-	722	307			
245											
246	503NPC	Steam From Other Sources-NPC									
247		P	SE		3,803,677	1,619,859	3,669,356	1,562,656			
248				B2	3,803,677	1,619,859	3,669,356	1,562,656			
249											
250	505	Electric Expenses									
251		P	SG		2,861,127	1,238,413	3,050,789	1,320,507			
252		P	SG		1,178,258	509,999	1,247,190	539,835			
253				B2	4,039,385	1,748,412	4,297,979	1,860,342			
254											
255	506	Misc. Steam Expense									
256		P	SG		41,236,614	17,848,902	44,341,081	19,192,643			
257		P	SE		-	-	-	-			
258		P	SG		1,846,904	799,416	1,954,935	846,176			
259				B2	43,083,518	18,648,318	46,296,016	20,038,819			
260											
261	507	Rents									
262		P	SG		427,030	184,836	452,012	195,649			
263		P	SG		629	272	666	288			
264				B2	427,659	185,108	452,678	195,938			
265											
266	510	Maint Supervision & Engineering									
267		P	SG		4,396,645	1,903,049	2,923,490	1,265,407			
268		P	SG		1,927,889	834,470	1,991,751	862,112			
269				B2	6,324,534	2,737,518	4,915,240	2,127,518			
270											
271											
272											
273	511	Maintenance of Structures									
274		P	SG		24,335,100	10,533,232	25,407,081	10,997,229			
275		P	SG		982,546	425,286	1,015,060	439,360			
276				B2	25,317,647	10,958,518	26,422,141	11,436,589			
277											
278	512	Maintenance of Boiler Plant									
279		P	SG		99,493,707	43,064,967	107,906,954	46,706,566			
280		P	SG		6,965,290	3,014,864	9,484,698	4,105,367			
281				B2	106,458,997	46,079,831	117,391,652	50,811,934			
282											
283	513	Maintenance of Electric Plant									
284		P	SG		35,424,433	15,333,151	37,008,283	16,018,706			
285		P	SG		1,014,883	439,283	1,048,501	453,834			
286				B2	36,439,316	15,772,434	38,056,784	16,472,541			
287											
288	514	Maintenance of Misc. Steam Plant									
289		P	SG		9,469,152	4,098,638	9,880,037	4,276,486			
290		P	SG		3,264,133	1,412,851	3,372,019	1,459,549			
291				B2	12,733,284	5,511,489	13,252,057	5,736,035			
292											
293		Total Steam Power Generation		B2	922,394,908	395,337,252	1,085,006,598	464,254,438			





2010 PROTOCOL				JUNE 2010		JUNE 2012		
Average	FERC	BUS		UNADJUSTED RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
357	537	Hydraulic Expenses						
358		P	DGP		-	-	-	-
359		P	SG		3,043,742	1,317,457	7,354,297	3,183,242
360		P	SG		280,989	121,624	297,234	128,655
361								
362				B2	<u>3,324,731</u>	<u>1,439,080</u>	<u>7,651,531</u>	<u>3,311,897</u>
363								
364	538	Electric Expenses						
365		P	DGP		-	-	-	-
366		P	SG		-	-	-	-
367		P	SG		-	-	-	-
368								
369				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
370								
371	539	Misc. Hydro Expenses						
372		P	DGP		-	-	-	-
373		P	SG		12,845,419	5,560,025	13,540,704	5,860,974
374		P	SG		6,826,677	2,954,866	7,264,558	3,144,399
375								
376								
377				B2	<u>19,672,096</u>	<u>8,514,892</u>	<u>20,805,262</u>	<u>9,005,373</u>
378								
379	540	Rents (Hydro Generation)						
380		P	DGP		-	-	-	-
381		P	SG		237,799	102,929	250,571	108,457
382		P	SG		1,133	490	1,178	510
383								
384				B2	<u>238,932</u>	<u>103,420</u>	<u>251,749</u>	<u>108,968</u>
385								
386	541	Maint Supervision & Engineering						
387		P	DGP		-	-	-	-
388		P	SG		862	373	901	390
389		P	SG		-	-	-	-
390								
391				B2	<u>862</u>	<u>373</u>	<u>901</u>	<u>390</u>
392								
393	542	Maintenance of Structures						
394		P	DGP		-	-	-	-
395		P	SG		1,175,708	508,895	1,222,403	529,106
396		P	SG		186,119	80,560	195,239	84,507
397								
398				B2	<u>1,361,826</u>	<u>589,454</u>	<u>1,417,641</u>	<u>613,613</u>
399								
400								
401								
402								
403	543	Maintenance of Dams & Waterways						
404		P	DGP		-	-	-	-
405		P	SG		1,471,774	637,044	1,526,182	660,594
406		P	SG		533,897	231,093	561,360	242,980
407								
408				B2	<u>2,005,671</u>	<u>868,137</u>	<u>2,087,542</u>	<u>903,574</u>
409								
410	544	Maintenance of Electric Plant						
411		P	DGP		-	-	-	-
412		P	SG		1,485,491	642,981	1,556,615	673,767
413		P	SG		372,678	161,310	394,007	170,543
414								
415				B2	<u>1,858,169</u>	<u>804,292</u>	<u>1,950,622</u>	<u>844,310</u>
416								
417	545	Maintenance of Misc. Hydro Plant						
418		P	DGP		-	-	-	-
419		P	SG		1,894,076	819,834	1,968,523	852,058
420		P	SG		682,847	295,564	712,328	308,325
421								
422				B2	<u>2,576,923</u>	<u>1,115,398</u>	<u>2,680,851</u>	<u>1,160,382</u>
423								
424		<b>Total Hydraulic Power Generation</b>		<b>B2</b>	<b><u>38,391,334</u></b>	<b><u>16,617,348</u></b>	<b><u>44,787,747</u></b>	<b><u>19,385,978</u></b>















2010 PROTOCOL					JUNE 2010		JUNE 2012	
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
853	923	Outside Services						
854		PTD	S		-	-	-	-
855		CUST	CN		-	-	-	-
856		PTD	SO		11,046,737	4,742,230	12,783,372	5,487,746
857				B2	<u>11,046,737</u>	<u>4,742,230</u>	<u>12,783,372</u>	<u>5,487,746</u>
858								
859	924	Property Insurance						
860		PTD	S		-	-	1,196,450	1,196,450
861		P	SG		-	-	2,208,167	955,785
862		PTD	SO		23,885,693	10,253,838	10,622,531	4,560,124
863				B2	<u>23,885,693</u>	<u>10,253,838</u>	<u>14,027,149</u>	<u>6,712,359</u>
864								
865	925	Injuries & Damages						
866		PTD	SO		8,705,565	3,737,193	9,490,818	4,074,293
867				B2	<u>8,705,565</u>	<u>3,737,193</u>	<u>9,490,818</u>	<u>4,074,293</u>
868								
869	926	Employee Pensions & Benefits						
870		LABOR	S		-	-	-	-
871		CUST	CN		-	-	-	-
872		LABOR	SO		-	-	-	-
873				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
874								
875	927	Franchise Requirements						
876		DMSC	S		-	-	-	-
877		DMSC	SO		-	-	-	-
878				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
879								
880	928	Regulatory Commission Expense						
881		DMSC	S		13,867,507	5,689,051	14,590,901	5,978,624
882		CUST	CN		-	-	-	-
883		DMSC	SO		2,373,243	1,018,804	2,490,249	1,069,033
884		FERC	SG		2,283,263	988,290	2,392,671	1,035,646
885				B2	<u>18,524,013</u>	<u>7,696,145</u>	<u>19,473,821</u>	<u>8,083,303</u>
886								
887	929	Duplicate Charges						
888		LABOR	S		-	-	-	-
889		LABOR	SO		(4,061,192)	(1,743,420)	(4,294,990)	(1,843,787)
890				B2	<u>(4,061,192)</u>	<u>(1,743,420)</u>	<u>(4,294,990)</u>	<u>(1,843,787)</u>
891								
892	930	Misc General Expenses						
893		PTD	S		3,773,204	637,240	4,902,367	1,778,182
894		CUST	CN		6,970	3,198	7,241	3,322
895		P	SG		-	-	-	-
896		LABOR	SO		13,741,400	5,899,016	13,724,917	5,891,940
897				B2	<u>17,521,574</u>	<u>6,539,454</u>	<u>18,634,526</u>	<u>7,673,444</u>
898								
899	931	Rents						
900		PTD	S		975,396	944	1,016,291	984
901		PTD	SO		5,329,824	2,288,029	5,552,677	2,383,697
902				B2	<u>6,305,220</u>	<u>2,288,973</u>	<u>6,568,968</u>	<u>2,384,681</u>
903								
904	935	Maintenance of General Plant						
905		G	S		16,745	685	17,818	729
906		CUST	CN		-	-	-	-
907		G	SO		21,860,464	9,384,432	22,404,351	9,617,916
908				B2	<u>21,877,209</u>	<u>9,385,117</u>	<u>22,422,169</u>	<u>9,618,645</u>
909								
910		<b>Total Administrative &amp; General Expense</b>		<b>B2</b>	<b><u>153,460,561</u></b>	<b><u>61,017,808</u></b>	<b><u>160,968,800</u></b>	<b><u>67,144,319</u></b>
911								
912		Summary of A&G Expense by Factor						
913		S			13,912,399	1,103,159	19,847,488	6,546,092
914		SO			137,257,929	58,923,161	136,513,233	58,603,472
915		SG			2,283,263	988,290	4,600,838	1,991,432
916		CN			6,970	3,198	7,241	3,322
917		Total A&G Expense by Factor			<u>153,460,561</u>	<u>61,017,808</u>	<u>160,968,800</u>	<u>67,144,319</u>
918								
919		<b>Total O&amp;M Expense</b>		<b>B2</b>	<b><u>2,662,470,141</u></b>	<b><u>1,173,381,028</u></b>	<b><u>3,023,294,660</u></b>	<b><u>1,304,839,992</u></b>











2010 PROTOCOL				JUNE 2010		JUNE 2012		
Average	FERC	BUS	FACTOR	Ref	UNADJUSTED RESULTS	NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC			TOTAL	UTAH	TOTAL	UTAH
1243	SCHMDF	Deductions - Flow Through						
1244		SCHMDF	S		-	-	-	-
1245		SCHMDF	DGP		-	-	-	-
1246		SCHMDF	DGU		-	-	-	-
1247				B6	-	-	-	-
1248	SCHMDP	Deductions - Permanent						
1249		SCHMDP	S		904	-	-	-
1250		P	SE		878,379	374,072	774,337	329,764
1251		PTD	SNP		406,260	179,349	381,062	168,225
1252		IBT	IBT		-	-	-	-
1253		P	SG		-	-	-	-
1254		SCHMDP-SO	SO		28,109,239	12,066,955	8,050,000	3,455,767
1255				B6	29,394,782	12,620,376	9,205,399	3,953,756
1256								
1257	SCHMDT	Deductions - Temporary						
1258		GP	S		47,526,645	1,100,031	(389,899)	2,975,646
1259		CUST	BADDEBT		1,168,170	463,581	-	-
1260		SCHMDT-SNP	SNP		113,389,361	50,057,167	67,086,383	29,616,132
1261		SCHMDT	CN		60,323	27,673	-	-
1262		SCHMDT	SG		68,842	29,798	-	-
1263		CUST	DGP		-	-	-	-
1264		P	SE		48,869,434	20,811,859	3,901,895	1,661,687
1265		SCHMDT-SG	SG		202,279,102	87,554,712	147,193,555	63,711,422
1266		SCHMDT-GPS	GPS		90,698,967	38,935,965	37,236,190	15,985,044
1267		SCHMDT-SO	SO		48,159,487	20,674,283	-	-
1268		TAXDEPR	TAXDEPR		1,465,960,120	642,890,943	1,474,463,788	646,620,193
1269		DPW	SNPD		179,120	85,709	-	-
1270				B6	2,018,359,571	862,631,721	1,729,491,912	760,570,124
1271								
1272	TOTAL SCHEDULE - M DEDUCTIONS			B6	2,047,754,353	875,252,097	1,738,697,311	764,523,880
1273								
1274	TOTAL SCHEDULE - M ADJUSTMENTS			B6	(1,142,024,961)	(511,356,733)	(948,078,238)	(429,766,212)
1275								
1276								
1277								
1278	40911	State Income Taxes						
1279		IBT	S		(12,179,193)	(6,902,103)	(14,042,890)	(8,243,716)
1280		IBT	IBT		-	-	-	-
1281		PTC	SG		-	-	(796,583)	(344,794)
1282		IBT	IBT		-	-	-	-
1283	Total State Tax Expense				(12,179,193)	(6,902,103)	(14,839,473)	(8,588,509)
1284								
1285								
1286	Calculation of Taxable Income:							
1287	Operating Revenues				4,409,828,965	1,892,595,533	4,722,043,279	1,993,639,617
1288	Operating Deductions:							
1289	O & M Expenses				2,662,470,141	1,173,381,028	3,023,294,660	1,304,839,992
1290	Depreciation Expense				479,131,582	199,272,628	558,195,144	233,031,726
1291	Amortization Expense				43,823,879	18,509,996	48,419,071	20,477,315
1292	Taxes Other Than Income				129,162,101	44,530,933	153,177,674	54,840,527
1293	Interest & Dividends (AFUDC-Equity)				(78,886,837)	(34,825,592)	(40,653,407)	(17,946,961)
1294	Misc Revenue & Expense				(7,099,221)	(3,873,564)	(4,957,811)	(2,527,310)
1295	Total Operating Deductions				3,228,601,645	1,396,995,430	3,737,475,331	1,592,715,288
1296	Other Deductions:							
1297	Interest Deductions				307,466,513	136,272,079	345,804,469	152,737,756
1298	Interest on PCRBS				-	-	-	-
1299	Schedule M Adjustments				(1,142,024,961)	(511,356,733)	(948,078,238)	(429,766,212)
1300								
1301	Income Before State Taxes				(268,264,154)	(152,028,709)	(309,314,759)	(181,579,639)
1302								
1303	State Income Taxes				(12,179,193)	(6,902,103)	(14,839,473)	(8,588,509)
1304								
1305	Total Taxable Income				(256,084,961)	(145,126,605)	(294,475,286)	(172,991,130)
1306								
1307	Tax Rate				35.0%	35.0%	35.0%	35.0%
1308								
1309	Federal Income Tax - Calculated				(89,629,736)	(50,794,312)	(103,066,350)	(60,546,895)
1310								
1311	Adjustments to Calculated Tax:							
1312	40910	PMI	P	SE	-	-	-	-
1313	40910	PTC	P	SG	-	-	(69,591,908)	(30,122,239)
1314	40910	P	P	SO	-	-	-	-
1315	40910	IRS Settle	LABOR	S	-	-	-	-
1316	Federal Income Tax Expense				(89,629,736)	(50,794,312)	(172,658,258)	(90,669,134)
1317								
1318	Total Operating Expenses				3,630,223,232	1,555,953,100	3,950,222,301	1,672,002,579

2010 PROTOCOL				JUNE 2010				JUNE 2012	
Average	FERC	BUS		UNADJUSTED RESULTS		NORMALIZED RESULTS			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1319	310	Land and Land Rights							
1320		P	SG		2,329,517	1,008,311	2,329,517	1,008,311	
1321		P	SG		34,798,446	15,062,198	34,798,446	15,062,198	
1322		P	SG		56,303,435	24,370,441	56,303,435	24,370,441	
1323		P	S		-	-	-	-	
1324		P	SG		2,448,228	1,059,694	2,448,228	1,059,694	
1325				B8	95,879,626	41,500,644	95,879,626	41,500,644	
1326									
1327	311	Structures and Improvements							
1328		P	SG		234,068,412	101,314,432	234,068,412	101,314,432	
1329		P	SG		325,211,924	140,765,091	325,211,924	140,765,091	
1330		P	SG		216,697,841	93,795,735	216,697,841	93,795,735	
1331		P	SG		57,609,744	24,935,866	57,609,744	24,935,866	
1332				B8	833,587,921	360,811,124	833,587,921	360,811,124	
1333									
1334	312	Boiler Plant Equipment							
1335		P	SG		696,706,884	301,563,383	652,568,930	282,458,662	
1336		P	SG		658,103,073	284,854,067	636,556,522	275,527,834	
1337		P	SG		1,604,182,333	694,356,067	2,682,799,605	1,161,225,968	
1338		P	SG		324,717,241	140,550,972	322,855,767	139,745,250	
1339				B8	3,283,709,531	1,421,324,490	4,294,780,825	1,858,957,714	
1340									
1341	314	Turbogenerator Units							
1342		P	SG		140,468,165	60,800,397	140,468,165	60,800,397	
1343		P	SG		144,273,848	62,447,653	144,273,848	62,447,653	
1344		P	SG		498,445,471	215,747,693	498,445,471	215,747,693	
1345		P	SG		63,746,417	27,592,070	63,746,417	27,592,070	
1346				B8	846,933,901	366,587,813	846,933,901	366,587,813	
1347									
1348	315	Accessory Electric Equipment							
1349		P	SG		87,830,691	38,016,734	87,830,691	38,016,734	
1350		P	SG		138,659,271	60,017,433	138,659,271	60,017,433	
1351		P	SG		81,733,696	35,377,704	81,733,696	35,377,704	
1352		P	SG		66,380,795	28,732,337	66,380,795	28,732,337	
1353				B8	374,604,453	162,144,208	374,604,453	162,144,208	
1354									
1355									
1356									
1357	316	Misc Power Plant Equipment							
1358		P	SG		4,838,259	2,094,197	4,838,259	2,094,197	
1359		P	SG		5,207,416	2,253,984	5,207,416	2,253,984	
1360		P	SG		15,498,409	6,708,349	15,498,409	6,708,349	
1361		P	SG		4,019,319	1,739,727	4,019,319	1,739,727	
1362				B8	29,563,404	12,796,257	29,563,404	12,796,257	
1363									
1364	317	Steam Plant ARO							
1365		P	S		-	-	-	-	
1366				B8	-	-	-	-	
1367									
1368	SP	Unclassified Steam Plant - Account 300							
1369		P	SG		4,288,164	1,856,094	4,288,164	1,856,094	
1370				B8	4,288,164	1,856,094	4,288,164	1,856,094	
1371									
1372									
1373		<b>Total Steam Production Plant</b>		B8	<b>5,468,567,001</b>	<b>2,367,020,629</b>	<b>6,479,638,295</b>	<b>2,804,653,854</b>	
1374									
1375									
1376		Summary of Steam Production Plant by Factor							
1377		S			-	-	-	-	
1378		DGP			-	-	-	-	
1379		DGU			-	-	-	-	
1380		SG			5,468,567,001	2,367,020,629	6,479,638,295	2,804,653,854	
1381		SSGCH			-	-	-	-	
1382		<b>Total Steam Production Plant by Factor</b>			<b>5,468,567,001</b>	<b>2,367,020,629</b>	<b>6,479,638,295</b>	<b>2,804,653,854</b>	
1383	320	Land and Land Rights							
1384		P	SG		-	-	-	-	
1385		P	SG		-	-	-	-	
1386				B8	-	-	-	-	
1387									
1388	321	Structures and Improvements							
1389		P	SG		-	-	-	-	
1390		P	SG	B8	-	-	-	-	
1391					-	-	-	-	





2010 PROTOCOL					JUNE 2010		JUNE 2012	
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1465								
1466								
1467	335	Misc. Power Plant Equipment						
1468		P	SG		1,203,072	520,739	1,203,072	520,739
1469		P	SG		185,051	80,098	185,051	80,098
1470		P	SG		994,300	430,374	994,300	430,374
1471		P	SG		11,353	4,914	11,353	4,914
1472				B8	<u>2,393,777</u>	<u>1,036,125</u>	<u>2,393,777</u>	<u>1,036,125</u>
1473								
1474	336	Roads, Railroads & Bridges						
1475		P	SG		4,614,323	1,997,269	4,614,323	1,997,269
1476		P	SG		825,885	357,477	825,885	357,477
1477		P	SG		9,591,752	4,151,705	9,591,752	4,151,705
1478		P	SG		648,449	280,675	648,449	280,675
1479				B8	<u>15,680,409</u>	<u>6,787,125</u>	<u>15,680,409</u>	<u>6,787,125</u>
1480								
1481	337	Hydro Plant ARO						
1482		P	S		-	-	-	-
1483				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1484								
1485	HP	Unclassified Hydro Plant - Acct 300						
1486		P	S		-	-	-	-
1487		P	SG		-	-	-	-
1488		P	SG		-	-	-	-
1489		P	SG		-	-	-	-
1490				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1491								
1492		<b>Total Hydraulic Production Plant</b>		<b>B8</b>	<b><u>609,500,096</u></b>	<b><u>263,816,700</u></b>	<b><u>709,116,876</u></b>	<b><u>306,934,938</u></b>
1493								
1494		Summary of Hydraulic Plant by Factor						
1495		S			-	-	-	-
1496		SG			609,500,096	263,816,700	709,116,876	306,934,938
1497		DGP			-	-	-	-
1498		DGU			-	-	-	-
1499		<b>Total Hydraulic Plant by Factor</b>			<b><u>609,500,096</u></b>	<b><u>263,816,700</u></b>	<b><u>709,116,876</u></b>	<b><u>306,934,938</u></b>
1500								
1501	340	Land and Land Rights						
1502		P	SG		23,516,708	10,178,998	23,516,708	10,178,998
1503		P	SG		14,970	6,480	14,970	6,480
1504		P	SG		-	-	-	-
1505				B8	<u>23,531,678</u>	<u>10,185,478</u>	<u>23,531,678</u>	<u>10,185,478</u>
1506								
1507	341	Structures and Improvements						
1508		P	SG		106,955,584	46,294,774	106,955,584	46,294,774
1509		P	SG		163,512	70,775	163,512	70,775
1510		P	SG		31,976,165	13,840,599	31,976,165	13,840,599
1511		P	SG		4,181,798	1,810,054	4,181,798	1,810,054
1512				B8	<u>143,277,059</u>	<u>62,016,202</u>	<u>143,277,059</u>	<u>62,016,202</u>
1513								
1514	342	Fuel Holders, Producers & Accessories						
1515		P	SG		8,406,209	3,638,553	8,406,209	3,638,553
1516		P	SG		121,339	52,520	121,339	52,520
1517		P	SG		2,284,126	988,664	2,284,126	988,664
1518				B8	<u>10,811,674</u>	<u>4,679,737</u>	<u>10,811,674</u>	<u>4,679,737</u>
1519								
1520	343	Prime Movers						
1521		P	S		-	-	-	-
1522		P	SG		761,418	329,573	431,373	186,716
1523		P	SG		1,487,614,710	643,900,808	1,877,818,302	812,796,965
1524		P	SG		658,331,290	284,952,849	640,760,380	277,347,436
1525		P	SG		52,413,461	22,686,701	55,131,491	23,863,176
1526				B8	<u>2,199,120,879</u>	<u>951,869,930</u>	<u>2,574,141,547</u>	<u>1,114,194,293</u>
1527								
1528	344	Generators						
1529		P	S		-	-	-	-
1530		P	SG		33,954,719	14,696,999	33,954,719	14,696,999
1531		P	SG		282,708,032	122,367,659	282,708,032	122,367,659
1532		P	SG		15,873,643	6,870,766	15,873,643	6,870,766
1533				B8	<u>332,536,395</u>	<u>143,935,423</u>	<u>332,536,395</u>	<u>143,935,423</u>





2010 PROTOCOL					JUNE 2010		JUNE 2012	
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1667	366	Underground Conduit						
1668		DPW	S		290,282,990	156,107,970	311,868,150	165,712,109
1669				B8	290,282,990	156,107,970	311,868,150	165,712,109
1670								
1671								
1672								
1673								
1674	367	Underground Conductors						
1675		DPW	S		698,339,422	442,733,431	750,267,261	465,838,296
1676				B8	698,339,422	442,733,431	750,267,261	465,838,296
1677								
1678	368	Line Transformers						
1679		DPW	S		1,054,583,071	389,829,935	1,133,000,839	424,721,276
1680				B8	1,054,583,071	389,829,935	1,133,000,839	424,721,276
1681								
1682	369	Services						
1683		DPW	S		559,257,135	205,460,156	600,842,950	223,963,422
1684				B8	559,257,135	205,460,156	600,842,950	223,963,422
1685								
1686	370	Meters						
1687		DPW	S		187,039,938	80,055,890	200,948,045	86,244,188
1688				B8	187,039,938	80,055,890	200,948,045	86,244,188
1689								
1690	371	Installations on Customers' Premises						
1691		DPW	S		8,807,323	4,490,359	9,462,227	4,781,753
1692				B8	8,807,323	4,490,359	9,462,227	4,781,753
1693								
1694	372	Leased Property						
1695		DPW	S		-	-	-	-
1696				B8	-	-	-	-
1697								
1698	373	Street Lights						
1699		DPW	S		61,407,551	25,188,547	65,973,756	27,220,243
1700				B8	61,407,551	25,188,547	65,973,756	27,220,243
1701								
1702	DP	Unclassified Dist Plant - Acct 300						
1703		DPW	S		21,925,712	11,819,347	21,925,712	11,819,347
1704				B8	21,925,712	11,819,347	21,925,712	11,819,347
1705								
1706	DS0	Unclassified Dist Sub Plant - Acct 300						
1707		DPW	S		-	-	-	-
1708				B8	-	-	-	-
1709								
1710								
1711		<b>Total Distribution Plant</b>		<b>B8</b>	<b>5,314,900,503</b>	<b>2,259,920,944</b>	<b>5,708,480,945</b>	<b>2,435,041,324</b>
1712								
1713		Summary of Distribution Plant by Factor						
1714		S			5,314,900,503	2,259,920,944	5,708,480,945	2,435,041,324
1715								
1716		Total Distribution Plant by Factor			5,314,900,503	2,259,920,944	5,708,480,945	2,435,041,324

2010 PROTOCOL				JUNE 2010				JUNE 2012			
Average	FERC	BUS		UNADJUSTED RESULTS		NORMALIZED RESULTS					
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH			
1717	389	Land and Land Rights									
1718		G-SITUS	S		9,472,448	4,018,475	9,472,448	4,018,475			
1719		CUST	CN		1,128,506	517,706	1,128,506	517,706			
1720		PT	SG		332	144	332	144			
1721		G-SG	SG		1,228	531	1,228	531			
1722		PTD	SO		5,598,055	2,403,177	5,598,055	2,403,177			
1723				B8	16,200,568	6,940,032	16,200,568	6,940,032			
1724											
1725	390	Structures and Improvements									
1726		G-SITUS	S		110,880,993	36,729,788	110,880,993	36,729,788			
1727		PT	SG		358,127	155,012	358,127	155,012			
1728		PT	SG		1,578,013	683,029	1,578,013	683,029			
1729		CUST	CN		12,237,128	5,613,820	12,237,128	5,613,820			
1730		G-SG	SG		3,744,217	1,620,651	3,744,217	1,620,651			
1731		PTD	SO		102,139,794	43,847,373	102,139,794	43,847,373			
1732				B8	230,938,271	88,649,672	230,938,271	88,649,672			
1733											
1734	391	Office Furniture & Equipment									
1735		G-SITUS	S		11,762,342	2,875,308	11,762,342	2,875,308			
1736		PT	SG		1,046	453	1,046	453			
1737		PT	SG		5,295	2,292	5,295	2,292			
1738		CUST	CN		8,395,836	3,851,616	8,395,836	3,851,616			
1739		G-SG	SG		4,796,514	2,076,129	4,796,514	2,076,129			
1740		P	SE		92,337	39,323	92,337	39,323			
1741		PTD	SO		55,600,243	23,868,509	55,600,243	23,868,509			
1742		P	SG		74,351	32,182	74,351	32,182			
1743		P	SG		-	-	-	-			
1744				B8	80,727,964	32,745,812	80,727,964	32,745,812			
1745											
1746	392	Transportation Equipment									
1747		G-SITUS	S		73,406,598	31,777,039	73,406,598	31,777,039			
1748		PTD	SO		8,035,856	3,449,695	8,035,856	3,449,695			
1749		G-SG	SG		17,231,697	7,458,587	17,231,697	7,458,587			
1750		CUST	CN		-	-	-	-			
1751		PT	SG		880,909	381,294	880,909	381,294			
1752		P	SE		481,815	205,189	481,815	205,189			
1753		PT	SG		120,286	52,065	120,286	52,065			
1754		P	SG		359,081	155,425	359,081	155,425			
1755		P	SG		44,655	19,329	44,655	19,329			
1756				B8	100,560,898	43,498,623	100,560,898	43,498,623			
1757											
1758	393	Stores Equipment									
1759		G-SITUS	S		8,660,812	3,651,452	8,660,812	3,651,452			
1760		PT	SG		108,431	46,933	108,431	46,933			
1761		PT	SG		360,063	155,850	360,063	155,850			
1762		PTD	SO		362,921	155,798	362,921	155,798			
1763		G-SG	SG		4,005,109	1,733,576	4,005,109	1,733,576			
1764		P	SG		53,971	23,361	53,971	23,361			
1765				B8	13,551,307	5,766,969	13,551,307	5,766,969			

2010 PROTOCOL				JUNE 2010		JUNE 2012		
Average	FERC	BUS		UNADJUSTED RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1766								
1767	394	Tools, Shop & Garage Equipment						
1768		G-SITUS	S		31,512,953	12,052,340	31,512,953	12,052,340
1769		PT	SG		1,865,182	807,327	1,865,182	807,327
1770		G-SG	SG		20,204,032	8,745,136	20,204,032	8,745,136
1771		PTD	SO		3,963,818	1,701,619	3,963,818	1,701,619
1772		P	SE		7,106	3,026	7,106	3,026
1773		PT	SG		2,177,602	942,556	2,177,602	942,556
1774		P	SG		1,691,643	732,212	1,691,643	732,212
1775		P	SG		89,913	38,918	89,913	38,918
1776				B8	61,512,250	25,023,135	61,512,250	25,023,135
1777								
1778	395	Laboratory Equipment						
1779		G-SITUS	S		24,699,699	7,222,918	24,699,699	7,222,918
1780		PT	SG		11,070	4,791	11,070	4,791
1781		PT	SG		10,639	4,605	10,639	4,605
1782		PTD	SO		5,093,501	2,186,578	5,093,501	2,186,578
1783		P	SE		7,593	3,234	7,593	3,234
1784		G-SG	SG		6,229,486	2,696,378	6,229,486	2,696,378
1785		P	SG		253,001	109,509	253,001	109,509
1786		P	SG		14,022	6,069	14,022	6,069
1787				B8	36,319,010	12,234,082	36,319,010	12,234,082
1788								
1789	396	Power Operated Equipment						
1790		G-SITUS	S		93,499,523	35,310,376	93,499,523	35,310,376
1791		PT	SG		845,108	365,798	845,108	365,798
1792		G-SG	SG		30,767,648	13,317,503	30,767,648	13,317,503
1793		PTD	SO		1,413,157	606,651	1,413,157	606,651
1794		PT	SG		1,743,830	754,801	1,743,830	754,801
1795		P	SE		73,823	31,439	73,823	31,439
1796		P	SG		-	-	-	-
1797		P	SG		984,372	426,077	984,372	426,077
1798				B8	129,327,461	50,812,644	129,327,461	50,812,644
1799	397	Communication Equipment						
1800		G-SITUS	S		101,090,488	30,252,582	132,079,473	37,499,331
1801		G-DGP	SG		4,955,237	2,144,830	3,520,858	1,523,972
1802		G-DGU	SG		9,420,961	4,077,779	6,331,418	2,740,498
1803		PTD	SO		49,994,941	21,462,221	37,512,533	16,103,675
1804		CUST	CN		2,789,279	1,279,590	1,266,425	580,976
1805		G-SG	SG		75,638,103	32,739,281	78,691,253	34,060,810
1806		P	SE		114,538	48,778	(39,643)	(16,883)
1807		G-SG	SG		1,113,183	481,831	696,663	301,544
1808		G-SG	SG		1,590	688	(9,450)	(4,090)
1809				B8	245,118,320	92,487,581	260,049,530	92,789,834
1810								
1811	398	Misc. Equipment						
1812		G-SITUS	S		1,367,027	358,689	1,367,027	358,689
1813		PT	SG		-	-	-	-
1814		PT	SG		998	432	998	432
1815		CUST	CN		204,281	93,715	204,281	93,715
1816		PTD	SO		3,314,034	1,422,675	3,314,034	1,422,675
1817		P	SE		1,668	710	1,668	710
1818		G-SG	SG		1,844,791	798,501	1,844,791	798,501
1819		G-SG	SG		-	-	-	-
1820				B8	6,732,799	2,674,722	6,732,799	2,674,722
1821								
1822	399	Coal Mine						
1823		P	SE		275,215,012	117,204,879	509,663,404	217,048,616
1824	MP	P	SE		-	-	-	-
1825				B8	275,215,012	117,204,879	509,663,404	217,048,616
1826								
1827	399L	WIDCO Capital Lease						
1828		P	SE	Tab 8	-	-	-	-
1829					-	-	-	-
1830					-	-	-	-
1831		Remove Capital Leases			-	-	-	-
1832				Tab 8	-	-	-	-
1833					-	-	-	-





2010 PROTOCOL					JUNE 2010		JUNE 2012		
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1896	303	Miscellaneous Intangible Plant							
1897		I-SITUS	S		4,717,796	1,858,893	6,222,767	2,769,076	
1898		I-SG	SG		97,931,759	42,388,892	97,931,759	42,388,892	
1899		PTD	SO		363,968,036	156,247,056	379,413,621	162,877,658	
1900		P	SE		3,628,936	1,545,443	3,340,795	1,422,733	
1901		CUST	CN		117,784,883	54,034,180	121,280,681	55,637,888	
1902		P	SG		172,288	74,573	-	-	
1903		I-DGP	SG		-	-	-	-	
1904				B8	<u>588,203,698</u>	<u>256,149,037</u>	<u>608,189,624</u>	<u>265,096,247</u>	
1905	303	Less Non-Utility Plant							
1906		I-SITUS	S		-	-	-	-	
1907					<u>588,203,698</u>	<u>256,149,037</u>	<u>608,189,624</u>	<u>265,096,247</u>	
1908	IP	Unclassified Intangible Plant - Acct 300							
1909		I-SITUS	S		-	-	-	-	
1910		I-SG	SG		-	-	-	-	
1911		I-DGU	SG		-	-	-	-	
1912		PTD	SO		-	-	-	-	
1913					-	-	-	-	
1914					-	-	-	-	
1915		<b>Total Intangible Plant</b>			B8	<u><b>707,863,534</b></u>	<u><b>307,509,892</b></u>	<u><b>815,066,638</b></u>	<u><b>354,208,284</b></u>
1916									
1917		Summary of Intangible Plant by Factor							
1918		S			5,717,796	1,858,893	7,222,767	2,769,076	
1919		DGP			-	-	-	-	
1920		DGU			-	-	-	-	
1921		SG			216,763,883	93,824,321	303,808,774	131,500,928	
1922		SO			363,968,036	156,247,056	379,413,621	162,877,658	
1923		CN			117,784,883	54,034,180	121,280,681	55,637,888	
1924		SSGCT			-	-	-	-	
1925		SSGCH			-	-	-	-	
1926		SE			3,628,936	1,545,443	3,340,795	1,422,733	
1927		Total Intangible Plant by Factor				<u>707,863,534</u>	<u>307,509,892</u>	<u>815,066,638</u>	<u>354,208,284</u>
1928		Summary of Unclassified Plant (Account 106)							
1929		DP			21,925,712	11,819,347	21,925,712	11,819,347	
1930		DS0			-	-	-	-	
1931		GP			(950,507)	(408,042)	(950,507)	(408,042)	
1932		HP			-	-	-	-	
1933		NP			-	-	-	-	
1934		OP			-	-	-	-	
1935		TP			58,718,550	25,415,803	58,718,550	25,415,803	
1936		TS0			-	-	-	-	
1937		IP			-	-	-	-	
1938		MP			-	-	-	-	
1939		SP			4,288,164	1,856,094	4,288,164	1,856,094	
1940		Total Unclassified Plant by Factor				<u>83,981,920</u>	<u>38,683,202</u>	<u>83,981,920</u>	<u>38,683,202</u>
1941									
1942		<b>Total Electric Plant In Service</b>			B8	<u><b>19,629,839,670</b></u>	<u><b>8,417,407,922</b></u>	<u><b>23,057,803,231</b></u>	<u><b>9,898,434,796</b></u>

2010 PROTOCOL					JUNE 2010		JUNE 2012		
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1943	Summary of Electric Plant by Factor								
1944	S				5,805,955,337	2,437,743,039	6,232,029,735	2,621,020,352	
1945	SE				279,622,829	119,082,021	513,628,899	218,737,388	
1946	DGU				-	-	-	-	
1947	DGP				-	-	-	-	
1948	SG				12,839,123,431	5,557,300,481	15,602,070,403	6,753,217,525	
1949	SO				611,317,361	262,431,116	614,280,538	263,703,172	
1950	CN				142,539,913	65,390,627	144,512,856	66,295,720	
1951	DEU				-	-	-	-	
1952	SSGCH				-	-	-	-	
1953	SSGCT				-	-	-	-	
1954	Less Capital Leases				(48,719,201)	(24,539,362)	(48,719,201)	(24,539,362)	
1955					<u>19,629,839,670</u>	<u>8,417,407,922</u>	<u>23,057,803,231</u>	<u>9,898,434,796</u>	
1956	105	Plant Held For Future Use							
1957		DPW	S		3,177,422	2,431,154	3,177,422	2,431,154	
1958		P	SG		-	-	-	-	
1959		T	SG		523,039	226,393	523,039	226,393	
1960		P	SG		8,923,302	3,862,372	8,923,302	3,862,372	
1961		P	SE		953,014	405,857	953,014	405,857	
1962		G	SG		-	-	-	-	
1963									
1964									
1965	<b>Total Plant Held For Future Use</b>				<b>B10</b>	<b><u>13,576,776</u></b>	<b><u>6,925,775</u></b>	<b><u>13,576,776</u></b>	<b><u>6,925,775</u></b>
1966									
1967	114	Electric Plant Acquisition Adjustments							
1968		P	S		-	-	-	-	
1969		P	SG		143,623,933	62,166,343	143,623,933	62,166,343	
1970		P	SG		14,560,711	6,302,474	14,560,711	6,302,474	
1971	<b>Total Electric Plant Acquisition Adjustment</b>				<b>B15</b>	<b><u>158,184,644</u></b>	<b><u>68,468,817</u></b>	<b><u>158,184,644</u></b>	<b><u>68,468,817</u></b>
1972									
1973	115	Accum Provision for Asset Acquisition Adjustments							
1974		P	S		-	-	-	-	
1975		P	SG		(84,109,072)	(36,405,865)	(95,143,069)	(41,181,832)	
1976		P	SG		(12,226,166)	(5,291,987)	(12,226,166)	(5,291,987)	
1977					<b>B15</b>	<b><u>(96,335,239)</u></b>	<b><u>(41,697,852)</u></b>	<b><u>(107,369,235)</u></b>	<b><u>(46,473,819)</u></b>
1978									
1979	120	Nuclear Fuel							
1980		P	SE		-	-	-	-	
1981	<b>Total Nuclear Fuel</b>				<b>B15</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
1982									
1983	124	Weatherization							
1984		DMSC	S		2,649,604	5,048,796	2,565,240	4,964,433	
1985		DMSC	SO		(3,459)	(1,485)	(3,459)	(1,485)	
1986					<b>B16</b>	<b><u>2,646,145</u></b>	<b><u>5,047,312</u></b>	<b><u>2,561,781</u></b>	<b><u>4,962,948</u></b>
1987									
1988	182W	Weatherization							
1989		DMSC	S		24,307,061	361,545	23,988,762	43,246	
1990		DMSC	SG		-	-	-	-	
1991		DMSC	SGCT		-	-	-	-	
1992		DMSC	SO		-	-	-	-	
1993					<b>B16</b>	<b><u>24,307,061</u></b>	<b><u>361,545</u></b>	<b><u>23,988,762</u></b>	<b><u>43,246</u></b>
1994									
1995	186W	Weatherization							
1996		DMSC	S		-	-	-	-	
1997		DMSC	CN		-	-	-	-	
1998		DMSC	CNP		-	-	-	-	
1999		DMSC	SG		-	-	-	-	
2000		DMSC	SO		-	-	-	-	
2001					<b>B16</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
2002									
2003	<b>Total Weatherization</b>				<b>B16</b>	<b><u>26,953,205</u></b>	<b><u>5,408,857</u></b>	<b><u>26,550,543</u></b>	<b><u>5,006,195</u></b>





2010 PROTOCOL					JUNE 2010		JUNE 2012	
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2125								
2126	1869	Misc Deferred Debits-Trojan						
2127		P	S		-	-	-	-
2128		P	SNPPN		-	-	-	-
2129				B15	-	-	-	-
2130								
2131		<b>Total Miscellaneous Rate Base</b>		B15	<b>1,809,172</b>	<b>941,704</b>	<b>(372,363)</b>	<b>-</b>
2132								
2133		<b>Total Rate Base Additions</b>		B15	<b>694,127,283</b>	<b>259,713,204</b>	<b>754,737,762</b>	<b>284,978,242</b>
2134	235	Customer Service Deposits						
2135		CUST	S		-	-	(12,766,401)	(12,766,401)
2136		CUST	CN		-	-	-	-
2137		<b>Total Customer Service Deposits</b>		B15	<b>-</b>	<b>-</b>	<b>(12,766,401)</b>	<b>(12,766,401)</b>
2138								
2139	2281	Prop Ins	PTD	SO	-	-	-	-
2140	2282	Inj & Dam	PTD	SO	(7,930,268)	(3,404,368)	(7,930,268)	(3,404,368)
2141	2283	Pen & Ben	PTD	SO	(22,263,799)	(9,557,579)	(22,263,799)	(9,557,579)
2142	254	Insurance Pr	PTD	SG	-	-	-	-
2143	254	Reg Liabilitie	PTD	SE	(1,507,907)	(642,167)	-	-
2144	254	Reg Liabilitie	PTD	SO	(52,274)	(22,441)	(52,274)	(22,441)
2145				B15	<b>(31,754,248)</b>	<b>(13,626,554)</b>	<b>(30,246,342)</b>	<b>(12,984,387)</b>
2146								
2147	22841	Accum Hydro Relicensing Obligation						
2148		P	S		-	-	-	-
2149		P	SG		(1,500,000)	(649,262)	(1,500,000)	(649,262)
2150				B15	<b>(1,500,000)</b>	<b>(649,262)</b>	<b>(1,500,000)</b>	<b>(649,262)</b>
2151								
2152	22842	Prv-Trojan	P	TROJD	-	-	-	-
2153	230	ARO	P	TROJP	(1,865,326)	(805,413)	(1,865,326)	(805,413)
2154	254105	ARO	P	TROJP	(3,441,414)	(1,485,939)	(3,441,414)	(1,485,939)
2155	254		P	S	(5,117,751)	-	(5,117,751)	-
2156				B15	<b>(10,424,490)</b>	<b>(2,291,353)</b>	<b>(10,424,490)</b>	<b>(2,291,353)</b>
2157								
2158	252	Customer Advances for Construction						
2159		DPW	S		(9,530,804)	(2,639,518)	(10,641,655)	(3,351,007)
2160		DPW	SE		-	-	-	-
2161		T	SG		(9,168,260)	(3,968,400)	(7,050,013)	(3,051,536)
2162		DPW	SO		-	-	-	-
2163		CUST	CN		(1,917,003)	(879,431)	-	-
2164		<b>Total Customer Advances for Construction</b>		B20	<b>(20,616,068)</b>	<b>(7,487,349)</b>	<b>(17,691,668)</b>	<b>(6,402,542)</b>
2165								
2166	25398	SO2 Emissions						
2167		P	SE		-	-	(4,762,394)	(2,028,145)
2168				B19	<b>-</b>	<b>-</b>	<b>(4,762,394)</b>	<b>(2,028,145)</b>
2169								
2170	25399	Other Deferred Credits						
2171		P	S		(1,533,744)	(278,871)	(1,533,744)	(278,871)
2172		LABOR	SO		-	-	(1,004,463)	(431,204)
2173		P	SG		(11,488,037)	(4,972,495)	(11,488,037)	(4,972,495)
2174		P	SE		(1,193,110)	(508,106)	(1,193,110)	(508,106)
2175				B15	<b>(14,214,890)</b>	<b>(5,759,471)</b>	<b>(15,219,353)</b>	<b>(6,190,675)</b>



2010 PROTOCOL					JUNE 2010		JUNE 2012	
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2245								
2246								
2247	108SP	Steam Prod Plant Accumulated Depr						
2248		P	S		-	-	-	-
2249		P	SG		(827,514,017)	(358,182,088)	(824,471,238)	(356,865,049)
2250		P	SG		(924,778,860)	(400,282,311)	(943,787,708)	(408,510,122)
2251		P	SG		(565,317,529)	(244,692,669)	(678,944,245)	(293,874,983)
2252		P	SG		(158,832,854)	(68,749,389)	(165,218,202)	(71,513,231)
2253				B17	(2,476,443,260)	(1,071,906,458)	(2,612,421,393)	(1,130,763,385)
2254								
2255	108NP	Nuclear Prod Plant Accumulated Depr						
2256		P	SG		-	-	-	-
2257		P	SG		-	-	-	-
2258		P	SG		-	-	-	-
2259				B17	-	-	-	-
2260								
2261								
2262	108HP	Hydraulic Prod Plant Accum Depr						
2263		P	S		-	-	-	-
2264		P	SG		(148,822,095)	(64,416,321)	(153,870,669)	(66,601,552)
2265		P	SG		(28,375,220)	(12,281,962)	(29,769,151)	(12,885,313)
2266		P	SG		(61,592,235)	(26,659,651)	(68,665,156)	(29,721,103)
2267		P	SG		(13,095,707)	(5,668,361)	(19,740,615)	(8,544,550)
2268				B17	(251,885,258)	(109,026,295)	(272,045,591)	(117,752,517)
2269								
2270	108OP	Other Production Plant - Accum Depr						
2271		P	S		-	-	-	-
2272		P	SG		(1,347,451)	(583,232)	(1,257,782)	(544,420)
2273		P	SG		(115,837,845)	(50,139,382)	(268,644,874)	(116,280,546)
2274		P	SG		(153,530,240)	(66,454,200)	(173,887,948)	(75,265,853)
2275		P	SG		(19,619,298)	(8,492,039)	(23,482,707)	(10,164,281)
2276				B17	(290,334,834)	(125,668,853)	(467,273,312)	(202,255,101)
2277								
2278	108EP	Experimental Plant - Accum Depr						
2279		P	SG		-	-	-	-
2280		P	SG		-	-	-	-
2281					-	-	-	-
2282								
2283				B17	(3,018,663,351)	(1,306,601,606)	(3,351,740,297)	(1,450,771,002)
2284								
2285								
2285		Summary of Prod Plant Depreciation by Factor						
2286		S			-	-	-	-
2287		DGP			-	-	-	-
2288		DGU			-	-	-	-
2289		SG			(3,018,663,351)	(1,306,601,606)	(3,351,740,297)	(1,450,771,002)
2290		SSGCH			-	-	-	-
2291		SSGCT			-	-	-	-
2292		Total of Prod Plant Depreciation by Factor			(3,018,663,351)	(1,306,601,606)	(3,351,740,297)	(1,450,771,002)
2293								
2294								
2295	108TP	Transmission Plant Accumulated Depr						
2296		T	SG		(382,085,286)	(165,382,220)	(395,922,520)	(171,371,544)
2297		T	SG		(381,836,308)	(165,274,453)	(397,098,797)	(171,880,685)
2298		T	SG		(371,172,363)	(160,658,659)	(455,112,510)	(196,991,406)
2299		Total Trans Plant Accum Depreciation		B17	(1,135,093,957)	(491,315,332)	(1,248,133,827)	(540,243,635)

2010 PROTOCOL					JUNE 2010		JUNE 2012	
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2300	108360	Land and Land Rights						
2301		DPW	S		(5,733,063)	(1,690,371)	(7,852,511)	(2,437,308)
2302				B17	(5,733,063)	(1,690,371)	(7,852,511)	(2,437,308)
2303								
2304	108361	Structures and Improvements						
2305		DPW	S		(13,467,824)	(6,594,825)	(16,167,043)	(7,546,084)
2306				B17	(13,467,824)	(6,594,825)	(16,167,043)	(7,546,084)
2307								
2308	108362	Station Equipment						
2309		DPW	S		(206,739,321)	(84,451,502)	(239,149,780)	(95,873,607)
2310				B17	(206,739,321)	(84,451,502)	(239,149,780)	(95,873,607)
2311								
2312	108363	Storage Battery Equipment						
2313		DPW	S		(396,208)	(396,208)	(427,759)	(407,327)
2314				B17	(396,208)	(396,208)	(427,759)	(407,327)
2315								
2316	108364	Poles, Towers & Fixtures						
2317		DPW	S		(475,126,279)	(135,805,633)	(512,487,973)	(148,972,654)
2318				B17	(475,126,279)	(135,805,633)	(512,487,973)	(148,972,654)
2319								
2320	108365	Overhead Conductors						
2321		DPW	S		(258,152,952)	(52,474,425)	(284,378,983)	(61,717,012)
2322				B17	(258,152,952)	(52,474,425)	(284,378,983)	(61,717,012)
2323								
2324	108366	Underground Conduit						
2325		DPW	S		(120,185,525)	(57,941,462)	(132,216,548)	(62,181,439)
2326				B17	(120,185,525)	(57,941,462)	(132,216,548)	(62,181,439)
2327								
2328	108367	Underground Conductors						
2329		DPW	S		(277,842,943)	(163,206,472)	(306,786,208)	(173,406,668)
2330				B17	(277,842,943)	(163,206,472)	(306,786,208)	(173,406,668)
2331								
2332	108368	Line Transformers						
2333		DPW	S		(360,672,832)	(87,937,132)	(404,380,915)	(103,340,749)
2334				B17	(360,672,832)	(87,937,132)	(404,380,915)	(103,340,749)
2335								
2336	108369	Services						
2337		DPW	S		(164,170,832)	(53,278,412)	(187,349,715)	(61,447,122)
2338				B17	(164,170,832)	(53,278,412)	(187,349,715)	(61,447,122)
2339								
2340	108370	Meters						
2341		DPW	S		(84,898,969)	(29,053,309)	(92,650,996)	(31,785,281)
2342				B17	(84,898,969)	(29,053,309)	(92,650,996)	(31,785,281)
2343								
2344								
2345								
2346	108371	Installations on Customers' Premises						
2347		DPW	S		(7,718,585)	(3,605,453)	(8,083,612)	(3,734,096)
2348				B17	(7,718,585)	(3,605,453)	(8,083,612)	(3,734,096)
2349								
2350	108372	Leased Property						
2351		DPW	S		-	-	-	-
2352				B17	-	-	-	-
2353								
2354	108373	Street Lights						
2355		DPW	S		(27,531,941)	(13,023,018)	(30,077,029)	(13,919,959)
2356				B17	(27,531,941)	(13,023,018)	(30,077,029)	(13,919,959)
2357								
2358	108D00	Unclassified Dist Plant - Acct 300						
2359		DPW	S		-	-	-	-
2360				B17	-	-	-	-
2361								
2362	108DS	Unclassified Dist Sub Plant - Acct 300						
2363		DPW	S		-	-	-	-
2364				B17	-	-	-	-
2365								
2366	108DP	Unclassified Dist Sub Plant - Acct 300						
2367		DPW	S		281,856	138,624	281,856	138,624
2368				B17	281,856	138,624	281,856	138,624
2369								
2370								
2371		<b>Total Distribution Plant Accum Depreciation</b>		B17	<b>(2,002,355,416)</b>	<b>(689,319,598)</b>	<b>(2,221,727,215)</b>	<b>(766,630,681)</b>
2372								
2373		Summary of Distribution Plant Depr by Factor						
2374		S			(2,002,355,416)	(689,319,598)	(2,221,727,215)	(766,630,681)
2375								
2376		<b>Total Distribution Depreciation by Factor</b>			<b>(2,002,355,416)</b>	<b>(689,319,598)</b>	<b>(2,221,727,215)</b>	<b>(766,630,681)</b>





2010 PROTOCOL					JUNE 2010		JUNE 2012	
Average	FERC	BUS			UNADJUSTED RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2448								
2449	111HP	Accum Prov for Amort-Hydro						
2450		P	SG		(172,288)	(74,573)	-	-
2451		P	SG		-	-	-	-
2452		P	SG		(40,072)	(17,345)	(285,701)	(123,663)
2453		P	SG		(391,874)	(169,619)	(480,640)	(208,041)
2454				B18	(604,234)	(261,537)	(766,341)	(331,704)
2455								
2456								
2457	111IP	Accum Prov for Amort-Intangible Plant						
2458		I-SITUS	S		(875,835)	(16,465)	(542,399)	(38,726)
2459		I-DGP	SG		-	-	-	-
2460		I-DGU	SG		(332,638)	(143,979)	(366,155)	(158,487)
2461		P	SE		(1,191,515)	(507,426)	(1,494,703)	(636,544)
2462		I-SG	SG		(43,656,497)	(18,896,327)	(37,504,725)	(16,233,587)
2463		I-SG	SG		(11,454,753)	(4,958,088)	(22,973,084)	(9,943,695)
2464		I-SG	SG		(3,111,890)	(1,346,954)	(3,727,349)	(1,613,350)
2465		CUST	CN		(89,585,530)	(41,097,640)	(100,182,136)	(45,958,865)
2466		P	SG		-	-	-	-
2467		P	SG		(82,363)	(35,650)	(94,032)	(40,701)
2468		PTD	SO		(250,721,879)	(107,631,856)	(277,478,547)	(119,118,169)
2469				B18	(401,012,899)	(174,634,385)	(444,363,129)	(193,742,124)
2470	111IP	Less Non-Utility Plant						
2471		NUTIL	OTH		-	-	-	-
2472					(401,012,899)	(174,634,385)	(444,363,129)	(193,742,124)
2473								
2474	111390	Accum Amtr - Capital Lease						
2475		G-SITUS	S		(4,228,815)	(2,249,787)	(4,228,815)	(2,249,787)
2476		P	SG		(1,376,484)	(595,799)	(1,376,484)	(595,799)
2477		PTD	SO		1,854,753	796,223	1,854,753	796,223
2478				B9	(3,750,545)	(2,049,362)	(3,750,545)	(2,049,362)
2479								
2480		Remove Capital Lease Amtr			3,750,545	2,049,362	3,750,545	2,049,362
2481								
2482		<b>Total Accum Provision for Amortization</b>		B18	<b>(429,694,648)</b>	<b>(180,342,758)</b>	<b>(478,429,653)</b>	<b>(200,677,722)</b>
2483								
2484								
2485								
2486								
2487		Summary of Amortization by Factor						
2488		S			(20,688,583)	(2,277,276)	(22,925,726)	(2,301,066)
2489		DGP			-	-	-	-
2490		DGU			-	-	-	-
2491		SE			(1,191,515)	(507,426)	(1,494,703)	(636,544)
2492		SO			(258,901,271)	(111,143,170)	(287,732,382)	(123,520,016)
2493		CN			(92,044,965)	(42,225,913)	(103,219,218)	(47,352,136)
2494		SSGCT			-	-	-	-
2495		SSGCH			-	-	-	-
2496		SG			(60,618,858)	(26,238,334)	(66,808,169)	(28,917,322)
2497		Less Capital Lease			3,750,545	2,049,362	3,750,545	2,049,362
2498		<b>Total Provision For Amortization by Factor</b>			<b>(429,694,648)</b>	<b>(180,342,758)</b>	<b>(478,429,653)</b>	<b>(200,677,722)</b>



Utah General Rate Case  
June 2012 Test Period  
Average Factors

UTAH GENERAL RATE CASE - June 2012  
 Pro Forma Factors June 2012  
 AVERAGE FACTORS

REVISED PROTOCOL  
 FACTOR DESCRIPTION

FACTOR	DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.	Situs
S											
SG	System Generation	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%			Pg 11.18
SG-P	System Generation (Pac. Power Costs on SG)	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%			Pg 11.18
SG-U	System Generation (R.M.P. Costs on SG)	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%			Pg 11.18
DGP	Divisional Generation - Pac. Power	3.4674%	53.7024%	16.5196%	0.0000%	0.0000%	26.3106%	0.0000%			Pg 11.18
DGU	Divisional Generation - R.M.P.	0.0000%	0.0000%	0.0000%	83.1385%	10.2418%	6.0054%	0.6143%			Pg 11.18
SC	System Capacity	1.7001%	26.1815%	8.0765%	43.5166%	5.0719%	17.1410%	0.3124%			Pg 11.18
SE	System Energy	1.5483%	24.4293%	7.4470%	42.5867%	6.1131%	17.5336%	0.3420%			Pg 11.18
SE-P	System Energy (Pac. Power Costs on SE)	1.5483%	24.4293%	7.4470%	42.5867%	6.1131%	17.5336%	0.3420%			Pg 11.18
SE-U	System Energy (R.M.P. Costs on SE)	1.5483%	24.4293%	7.4470%	42.5867%	6.1131%	17.5336%	0.3420%			Pg 11.18
DEP	Divisional Energy - Pac. Power	3.2682%	51.5669%	15.7195%	0.0000%	0.0000%	29.4453%	0.0000%			Pg 11.18
DEU	Divisional Energy - R.M.P.	0.0000%	0.0000%	0.0000%	80.9232%	11.6161%	6.8107%	0.6499%			Pg 11.18
SO	System Overhead	2.2818%	27.2349%	7.7768%	42.8991%	5.2626%	14.3151%	0.2297%			Pg 11.8
SO-P	System Overhead (Pac. Power Costs on SO)	2.2818%	27.2349%	7.7768%	42.8991%	5.2626%	14.3151%	0.2297%			Pg 11.8
SO-U	System Overhead (R.M.P. Costs on SO)	2.2818%	27.2349%	7.7768%	42.8991%	5.2626%	14.3151%	0.2297%			Pg 11.8
DOP	Divisional Overhead - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
DOU	Divisional Overhead - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
GPS	Gross Plant-System	2.2818%	27.2349%	7.7768%	42.8991%	5.2626%	14.3151%	0.2297%			Pg 11.8
SGPP	System Gross Plant - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
SGPU	System Gross Plant - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
SNP	System Net Plant	2.0820%	26.3920%	7.5856%	44.1162%	5.1988%	14.3874%	0.2381%			Pg 11.8
SSCCT	Seasonal System Capacity Combustion Turbine	1.6994%	26.1620%	8.0772%	43.5396%	5.0696%	15.1389%	0.3133%			Pg 11.20
SSECT	Seasonal System Energy Combustion Turbine	1.5484%	24.4229%	7.4464%	42.5918%	6.1182%	17.5298%	0.3424%			Pg 11.19
SSCCH	Seasonal System Capacity Cholla	1.7184%	27.0892%	8.2323%	42.0129%	5.2030%	15.4331%	0.3111%			Pg 11.21
SSECH	Seasonal System Energy Cholla	1.5335%	25.0168%	7.6606%	41.9696%	5.7915%	17.6903%	0.3377%			Pg 11.20
SSGCH	Seasonal System Generation Cholla	1.6722%	26.5711%	8.0894%	42.0020%	5.3502%	15.9974%	0.3177%			Pg 11.21
SSCP	Seasonal System Capacity Purchases	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 11.22
SSEP	Seasonal System Energy Purchases	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 11.22
SSGC	Seasonal System Generation Contracts	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 11.22
SSGCT	Seasonal System Generation Combustion Turbine	1.6617%	25.7272%	7.9195%	43.3027%	5.3317%	15.7366%	0.3205%			Pg 11.20
MC	Mid-Columbia	1.0403%	51.1385%	7.3440%	27.0895%	3.3372%	9.8504%	0.2001%			Pg 11.19
SNPD	Division Net Plant Distribution	3.2944%	27.7455%	6.4934%	47.8500%	4.5514%	10.0653%	0.0000%			Pg 11.6
DGUH	Divisional Generation - Huntington	0.0000%	0.0000%	0.0000%	83.1385%	10.2418%	6.0054%	0.6143%			Pg 11.18
DEUH	Divisional Energy - Huntington	0.0000%	0.0000%	0.0000%	80.9232%	11.6161%	6.8107%	0.6499%			Pg 11.18
DNPGMP	Division Net Plant General-Mine - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
DNPGMU	Division Net Plant General-Mine - R.M.P.	1.5483%	24.4293%	7.4470%	42.5867%	6.1131%	17.5336%	0.3420%			Pg 11.7
DNPIP	Division Net Plant Intangible - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
DNPIU	Division Net Plant Intangible - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
DNPPSP	Division Net Plant Steam - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
DNPPSU	Division Net Plant Steam - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
DNPPHP	Division Net Plant Hydro - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
DNPPHU	Division Net Plant Hydro - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
SNPPH-P	System Net Hydro Plant-Pac. Power	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%			Pg 11.5
SNPPH-U	System Net Hydro Plant-R.M.P.	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%			Pg 11.5
CN	Customer - System	2.6377%	32.1683%	7.3266%	45.8753%	4.1463%	7.8458%	0.0000%	0.0000%		Pg 11.11
CNP	Customer - Pac. Power	5.3765%	65.5713%	14.9345%	0.0000%	0.0000%	14.1177%	0.0000%	0.0000%		Pg 11.11
CNU	Customer - R.M.P.	0.0000%	0.0000%	0.0000%	90.0550%	8.1394%	1.8056%	0.0000%	0.0000%		Pg 11.12
WB TAX	Washington Business Tax	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Situs
OPRV-ID	Operating Revenue - Idaho	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used

UTAH GENERAL RATE CASE - June 2012  
 Pro Forma Factors, June 2012  
 AVERAGE FACTORS

REVISED PROTOCOL  
 FACTOR

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
Operating Revenue - Wyoming	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Excise Tax - superfund	-2.1423%	-14.6338%	-0.6886%	63.0670%	13.2748%	24.9645%	1.3333%	-0.3230%	15.1481% Pg 11.13
Interest	2.0820%	26.3920%	7.5856%	44.1162%	5.1988%	14.3874%	0.2381%		0.0000% Pg 11.8
CIAC	3.2944%	27.7455%	6.4934%	47.8500%	4.5514%	10.0853%	0.0000%		0.0000% Pg 11.12
Idaho State Income Tax	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%		0.0000% Pg 11.12
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Bad Debt Expense	3.4640%	32.0376%	11.3451%	39.6844%	4.3787%	9.0902%	0.0000%	0.0000%	0.0000% Pg 11.11
Blank	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%		Not Used
Accumulated Investment Tax Credit 1984	3.2870%	70.9760%	14.1800%			10.9460%			0.6110% Fixed
Accumulated Investment Tax Credit 1985	5.4200%	67.6900%	13.3600%			11.6100%			1.9200% Fixed
Accumulated Investment Tax Credit 1986	4.7890%	64.6080%	13.1260%			15.5000%			1.9770% Fixed
Accumulated Investment Tax Credit 1988	4.2700%	61.2000%	14.9600%			16.7100%			2.8600% Fixed
Accumulated Investment Tax Credit 1989	4.8806%	56.3558%	15.2688%			20.6776%			2.8172% Fixed
Accumulated Investment Tax Credit 1990	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	17.3435%			0.3860% Fixed
Other Electric	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000% Situs
Non-Utility	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000% Situs
System Net Steam Plant	1.6631%	25.8188%	7.9346%	43.1675%	5.3338%	15.7627%	0.3196%		0.0000% Pg 11.4
System Net Transmission Plant	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%		0.0000% Pg 11.6
System Net Production Plant	1.6627%	25.7842%	7.9275%	43.2210%	5.3300%	15.7519%	0.3197%		0.0000% Pg 11.5
System Net Hydro Plant	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%		0.0000% Pg 11.5
System Net Nuclear Plant	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%		0.0000% Pg 11.4
System Net Other Production Plant	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%		0.0000% Pg 11.5
System Net General Plant	2.7653%	30.3152%	7.9075%	39.1508%	6.0276%	13.7130%	0.1207%		0.0000% Pg 11.7
System Net Intangible Plant	1.8903%	26.4883%	7.8514%	43.2791%	5.3280%	14.8918%	0.2712%		0.0000% Pg 11.8
Trojan Plant Allocator	1.6449%	25.5439%	7.8474%	43.1782%	5.4508%	16.0118%	0.3232%		0.0000% Pg 11.14
Income Before Taxes	-2.1295%	-14.5079%	-0.6649%	62.9339%	13.2368%	24.9081%	1.3289%	-0.1933%	15.0879% Pg 11.8
DIT Expense	1.8710%	26.1091%	3.7168%	43.4353%	5.0166%	14.7467%	0.2775%	0.0000%	4.8269% Pg 11.9
DITBAL	2.2151%	27.6255%	5.5755%	42.9669%	5.4592%	13.7686%	0.2793%	0.0000%	2.1100% Pg 11.10
Tax Depreciation	2.1162%	26.3407%	4.9059%	43.8546%	5.1878%	14.1762%	0.2488%	0.0000%	3.1689% Pg 11.15
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000% Not Used
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000% Not Used
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000% Not Used
SCHMAT Depreciation Expense	2.7369%	27.7336%	8.1069%	41.7286%	5.1342%	14.3396%	0.2203%	0.0000%	0.0000% Pg 11.15
SCHMDT Amortization Expense	2.3858%	27.4102%	7.2177%	42.2800%	5.0606%	15.1764%	0.2363%	0.2329%	0.0000% Pg 11.14
System Generation Cholla Transaction	1.6675%	25.8261%	7.9445%	43.4230%	5.3493%	15.7897%			0.0000% Pg 11.18

UTAH GENERAL RATE CASE - June 2012  
 Pro Forma Factors June 2012  
**AVERAGE FACTORS**  
 BEGINNING AVERAGE FACTORS  
 CALCULATION OF INTERNAL FACTORS  
 Pro Forma Factors June 2012

REVISED PROTOCOL  
 FACTOR

OTHER NON-UTILITY Page Ref.

**DESCRIPTION OF FACTOR**

**STEAM:**  
 STEAM PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	FERC
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	5,962,578,023	99,107,980	1,534,975,720	472,181,506	2,580,848,910	317,934,314	938,461,141	19,068,453	
SSGCH	517,060,272	8,646,174	137,388,358	41,827,116	217,175,866	27,663,566	82,716,328	1,642,864	
	6,479,638,295	107,754,154	1,672,364,077	514,008,621	2,798,024,776	345,597,880	1,021,177,469	20,711,316	

LESS ACCUMULATED DEPRECIATION

DGP	(824,471,238)	(13,704,086)	(212,247,677)	(65,290,562)	(356,865,049)	(43,962,141)	(129,765,047)	(2,636,677)	
DGU	(943,787,708)	(15,687,324)	(242,963,801)	(74,739,332)	(408,510,122)	(50,324,289)	(148,544,486)	(3,018,253)	
SG	(678,944,245)	(11,285,184)	(174,783,949)	(53,766,159)	(293,874,983)	(36,202,406)	(106,860,286)	(2,171,278)	
SSGCH	(165,218,202)	(2,762,744)	(43,900,216)	(13,365,175)	(69,395,017)	(8,839,443)	(26,430,658)	(524,950)	
	(2,612,421,393)	(43,439,338)	(673,895,742)	(207,161,228)	(1,128,645,171)	(139,328,279)	(411,600,477)	(6,351,159)	

TOTAL NET STEAM PLANT  
 SNPPS  
 SYSTEM NET PLANT PRODUCTION STEAM

	3,867,216,902	64,314,816	998,468,335	306,847,394	1,689,379,606	206,269,601	609,576,992	12,360,158	
	100.00000%	1.6631%	25.8188%	7.9346%	43.1675%	5.3338%	15.7627%	0.3198%	

**NUCLEAR:**  
 NUCLEAR PRODUCTION PLANT

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

LESS ACCUMULATED DEPRECIATION

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

TOTAL NUCLEAR PLANT  
 SNPPN  
 SYSTEM NET PLANT PRODUCTION NUCLEAR

	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
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**HYDRO:**  
 HYDRO PRODUCTION PLANT

	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	709,116,876	11,786,704	182,551,437	56,155,554	306,934,938	37,811,260	111,609,212	2,267,771
	709,116,876	11,786,704	182,551,437	56,155,554	306,934,938	37,811,260	111,609,212	2,267,771

LESS ACCUMULATED DEPRECIATION (incl hydro amortization)

DGP	(153,870,669)	(2,557,687)	(39,611,681)	(12,185,146)	(66,601,552)	(8,204,633)	(24,217,988)	(492,082)
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	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL
DGU	(29,769,151) (494,813)	(7,663,619) (2,357,444)	(2,357,444) (1,567,339)	(12,865,313) (4,685,422)	(1,567,339) (4,685,422)	(4,685,422) (1,567,339)	(95,202)
SG	(89,172,113) (272,811,932)	(22,956,015) (70,231,314)	(7,061,614) (21,604,203)	(38,597,356) (118,094,221)	(4,754,801) (14,546,774)	(14,034,963) (42,938,373)	(285,174) (872,458)
TOTAL NET HYDRO PRODUCTION PLANT SNPPH	436,304,944	112,320,123	34,551,351	188,850,718	23,264,486	68,670,839	1,395,313
SYSTEM NET PLANT PRODUCTION HYDRO	100.00000%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%

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	3,219,213,333	828,737,885	254,932,177	1,393,407,883	171,663,667	506,677,918	10,295,113
SSGCT	80,390,707	20,692,293	6,366,562	34,811,362	4,286,213	12,650,751	257,691
TOTAL	3,299,604,040	849,420,179	261,298,740	1,428,219,246	175,939,880	519,328,669	10,552,804
DGP	(268,644,874)	(69,158,568)	(21,274,211)	(116,280,546)	(14,324,580)	(42,282,512)	(859,132)
DGU	(1,257,782)	(323,797)	(99,605)	(544,420)	(67,067)	(197,965)	(4,022)
SG	(173,887,948)	(44,764,828)	(13,770,331)	(75,265,853)	(9,271,987)	(27,368,545)	(556,097)
SSGCT	(23,482,707)	(6,041,448)	(1,859,719)	(10,168,651)	(1,252,034)	(3,695,376)	(75,273)
TOTAL	(467,273,312)	(120,288,641)	(37,003,866)	(202,259,471)	(24,915,667)	(73,544,397)	(1,494,525)
TOTAL NET OTHER PRODUCTION PLANT SNPPO	2,832,330,727	729,131,538	224,294,874	1,225,959,775	151,024,212	445,784,272	9,058,279
SYSTEM NET PLANT PRODUCTION OTHER	100.00000%	25.7432%	7.9191%	43.2845%	5.3322%	15.7391%	0.3198%

LESS ACCUMULATED DEPRECIATION

TOTAL NET OTHER PRODUCTION PLANT  
 SNPPO

PRODUCTION:  
 TOTAL 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	9,890,908,232	2,546,265,042	783,269,237	4,281,191,732	527,399,241	1,556,748,270	31,631,337
SSGCH	517,060,272	137,388,358	41,827,116	217,175,866	27,663,566	82,716,328	1,642,864
SSGCT	80,390,707	20,692,293	6,366,562	34,811,362	4,286,213	12,650,751	257,691
TOTAL	10,488,359,211	2,704,335,693	831,462,916	4,533,178,960	559,349,019	1,652,115,350	33,531,891

LESS ACCUMULATED DEPRECIATION

TOTAL NET PRODUCTION PLANT  
 SNPP

TRANSMISSION:  
 TRANSMISSION 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-P	(3,163,805,728)	(814,474,034)	(250,544,403)	(1,369,425,194)	(168,699,244)	(497,957,213)	(10,117,919)
SSGCH	(165,218,202)	(43,900,216)	(13,365,175)	(69,395,017)	(8,839,443)	(26,430,656)	(524,950)
SSGCT	(23,482,707)	(6,041,448)	(1,859,719)	(10,168,651)	(1,252,034)	(3,695,376)	(75,273)
TOTAL	(3,352,506,638)	(864,415,697)	(265,769,297)	(1,448,988,862)	(178,790,720)	(528,083,246)	(10,718,142)
TOTAL NET PRODUCTION PLANT SNPP	7,135,852,573	1,839,919,996	565,693,619	3,084,190,099	380,558,299	1,124,032,103	22,813,749
SYSTEM NET PRODUCTION PLANT	100.00000%	25.7842%	7.9275%	43.2210%	5.3330%	15.7519%	0.3197%



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	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL
DGU	0	0	0	0	0	0	0
SG	4,601,263,481	1,184,525,837	364,377,876	1,991,616,008	245,346,819	724,201,337	14,714,940
	4,601,263,481	1,184,525,837	364,377,876	1,991,616,008	245,346,819	724,201,337	14,714,940
DGP	(395,922,520)	(101,924,277)	(31,353,433)	(171,371,544)	(21,111,230)	(62,314,975)	(1,266,169)
DGU	(397,098,797)	(102,227,092)	(31,446,584)	(171,880,685)	(21,173,951)	(62,500,111)	(1,289,930)
SG	(455,112,510)	(117,161,847)	(36,040,738)	(196,991,406)	(24,267,336)	(71,630,997)	(1,455,460)
	(1,248,133,827)	(321,313,216)	(98,840,754)	(540,243,635)	(66,552,516)	(196,446,083)	(3,991,559)
TOTAL NET TRANSMISSION PLANT	3,353,129,654	863,212,621	285,537,122	1,451,372,373	178,794,302	527,755,254	10,723,381
SNPT							
SYSTEM NET PLANT TRANSMISSION	100.0000%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%
<b>DISTRIBUTION:</b>							
DISTRIBUTION PLANT - PACIFIC POWER							
LESS ACCUMULATED DEPRECIATION							
S	2,909,872,366	1,763,946,448	417,749,568	0	0	503,238,255	0
S	(1,288,080,910)	(796,529,153)	(191,340,380)	0	0	(200,140,559)	0
	1,611,791,456	967,417,295	226,409,188	0	0	303,097,696	0
DNDP	100.0000%	60.0212%	14.0471%	0.0000%	0.0000%	18.8050%	0.0000%
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER							
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER							
LESS ACCUMULATED DEPRECIATION							
S	2,798,608,579	0	0	2,435,041,324	279,685,595	83,881,660	0
S	(923,646,305)	0	0	(766,630,681)	(120,989,123)	(36,026,500)	0
	1,874,962,274	0	0	1,668,410,643	158,696,472	47,855,160	0
DNDPU	100.0000%	0.0000%	0.0000%	88.9937%	8.4640%	2.5523%	0.0000%
DIVISION NET PLANT DISTRIBUTION R.M.P.							
TOTAL NET DISTRIBUTION PLANT	3,486,753,730	967,417,295	226,409,188	1,668,410,643	158,696,472	350,952,856	0
DND & SNPD	100.0000%	27.7455%	6.4934%	47.8500%	4.5514%	10.0653%	0.0000%
SYSTEM NET PLANT DISTRIBUTION							
<b>GENERAL:</b>							
GENERAL PLANT							
S	516,326,024	168,230,899	44,381,694	183,209,951	32,164,427	71,856,202	0
DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SE	624,700	152,610	46,521	286,039	38,168	109,533	2,137
SG	204,386,716	3,397,248	16,185,554	88,466,974	10,898,231	32,168,802	653,633
SO	234,866,917	5,359,204	18,265,189	100,755,794	12,360,072	33,621,405	539,552
CN	23,232,175	612,785	1,702,135	10,657,832	963,277	1,822,743	0
DEU	0	0	0	0	0	0	0
SSGCT	193,111	3,209	49,682	83,622	10,296	30,389	619
SSGCH	4,059,110	67,876	1,078,548	1,704,909	217,169	649,353	12,897
Remove Capital Lease	(48,719,201)	(573,456)	(13,727,652)	(24,535,567)	(1,576,627)	(5,885,763)	(83,579)
	934,969,552	25,359,388	279,839,466	360,609,555	55,075,033	134,372,864	1,125,259

LESS ACCUMULATED DEPRECIATION

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REVISOR	DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
	<b>REVISED PROTOCOL</b>									
	<b>FACTOR</b>									
S		(171,785,824)	(53,383,061)	(18,385,553)	(55,552,654)	(10,306,873)	(28,489,443)	0		
DGP		(5,228,693)	(1,346,048)	(414,065)	(2,263,193)	(278,802)	(822,954)	(16,721)		
DGU		(9,093,065)	(2,340,872)	(720,087)	(3,935,852)	(484,857)	(1,431,174)	(28,080)		
SE		(297,034)	(4,598)	(22,120)	(126,497)	(18,156)	(52,081)	(1,016)		
SG		(52,299,823)	(13,463,800)	(4,141,666)	(22,637,514)	(2,788,711)	(8,231,565)	(167,256)		
SO		(72,643,832)	(19,784,453)	(5,649,384)	(31,163,550)	(3,822,944)	(10,399,028)	(166,882)		
CN		(10,603,505)	(3,410,971)	(776,879)	(4,864,391)	(439,654)	(831,927)	0		
SSGCT		(39,290)	(653)	(3,112)	(17,014)	(2,095)	(6,183)	(126)		
SSGCH		(2,216,233)	(37,059)	(588,876)	(930,863)	(118,572)	(354,540)	(7,042)		
		(324,207,300)	(94,685,932)	(30,292,147)	(121,491,528)	(18,260,666)	(50,618,695)	(388,123)		
	TOTAL NET GENERAL PLANT	16,889,379	185,153,534	48,296,040	239,118,027	36,814,367	83,753,769	737,136		
	SNPG	100.0000%	2.7653%	7.9075%	39.1508%	6.0276%	13.7130%	0.1207%		
	SYSTEM NET GENERAL PLANT									
	<b>MINING:</b>									
	GENERAL MINING PLANT									
	LESS ACCUMULATED DEPRECIATION									
	SNPM									
	SYSTEM NET PLANT MINING	100.0000%	24.4293%	7.4470%	42.5867%	6.1131%	17.5336%	0.3420%		
	<b>INTANGIBLE:</b>									
	INTANGIBLE PLANT									
S		7,222,767	1,234,146	332,279	2,769,076	1,424,531	1,341,339	0		
DGP		0	0	0	0	0	0	0		
DGU		0	0	0	0	0	0	0		
SE		3,340,795	816,134	248,788	1,422,733	204,226	585,763	11,427		
CN		121,280,681	3,198,966	39,013,971	55,637,888	5,028,667	9,515,405	0		
SG		303,808,774	5,049,808	78,210,984	131,500,928	16,199,576	47,817,023	971,587		
SO		379,413,621	8,657,477	103,332,808	162,765,030	19,966,966	54,313,393	871,614		
SSGCT		0	0	0	0	0	0	0		
SSGCH		0	0	0	0	0	0	0		
		815,066,638	17,079,372	222,608,043	354,095,655	42,823,965	113,572,922	1,854,628		
	TOTAL NET INTANGIBLE PLANT									
	LESS ACCUMULATED AMORTIZATION									
S		(542,399)	395,853	224,658	(38,726)	(777,204)	(346,979)	0		
DGP		0	0	0	0	0	0	0		
DGU		(366,155)	(6,066)	(28,996)	(158,487)	(19,524)	(57,630)	(1,171)		
SE		(1,494,703)	(365,146)	(111,310)	(636,544)	(91,372)	(262,076)	(5,112)		
CN		(100,182,136)	(2,642,459)	(7,339,972)	(45,958,865)	(4,153,857)	(7,860,061)	0		
SG		(64,205,158)	(1,067,197)	(5,084,460)	(27,790,632)	(3,423,523)	(10,105,368)	(205,329)		
SO		(277,478,547)	(6,331,518)	(21,579,021)	(119,035,800)	(14,602,546)	(39,721,297)	(637,442)		
SSGCT		0	0	0	0	0	0	0		
SSGCH		(94,032)	(1,572)	(7,607)	(39,495)	(5,031)	(15,043)	(299)		
		(444,363,129)	(10,071,875)	(33,926,708)	(183,658,549)	(23,073,057)	(58,368,454)	(849,354)		
	TOTAL NET INTANGIBLE PLANT	370,703,509	7,007,397	88,193,010	160,437,106	19,750,908	55,204,468	1,005,274		

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DESCRIPTION SYSTEM NET INTANGIBLE PLANT FACTOR Oregon Washington Utah Idaho Wyoming FERC-UPL FERC OTHER NON-UTILITY Page Ref.

DESCRIPTION	100.0000%	1.8903%	26.4883%	7.8514%	43.2791%	5.3280%	14.8918%	0.2712%
<b>GROSS PLANT:</b>								
PRODUCTION PLANT	10,488,359,211	174,385,381	2,704,335,693	831,462,916	4,533,178,960	569,349,019	1,652,115,350	33,531,891
TRANSMISSION PLANT	4,601,263,481	76,480,665	1,184,525,837	364,377,876	1,991,616,008	245,346,819	724,201,337	14,714,940
DISTRIBUTION PLANT	5,708,480,945	224,938,095	1,763,946,448	417,749,568	2,435,041,324	279,685,595	587,119,915	0
GENERAL PLANT	1,444,632,958	33,250,498	404,346,811	116,542,593	577,658,171	86,231,188	223,735,226	2,868,469
INTANGIBLE PLANT	815,066,638	17,079,372	222,608,043	63,032,054	354,095,655	42,823,965	113,572,922	1,854,628
<b>TOTAL GROSS PLANT</b>	<b>23,057,803,231</b>	<b>526,134,010</b>	<b>6,279,762,832</b>	<b>1,783,165,006</b>	<b>9,891,590,119</b>	<b>1,213,436,586</b>	<b>3,300,744,750</b>	<b>52,969,928</b>
<b>GPS</b>	<b>100.0000%</b>	<b>2.2818%</b>	<b>27.2349%</b>	<b>7.7768%</b>	<b>42.8691%</b>	<b>5.2626%</b>	<b>14.3151%</b>	<b>0.2297%</b>

ACCUMULATED DEPRECIATION AND AMORTIZATION

PRODUCTION PLANT	(3,352,506,038)	(55,740,673)	(864,415,697)	(265,769,297)	(1,448,988,862)	(178,790,720)	(528,083,246)	(10,718,142)
TRANSMISSION PLANT	(1,248,133,827)	(20,746,064)	(321,313,216)	(98,840,754)	(540,243,635)	(66,552,516)	(196,446,083)	(3,591,559)
DISTRIBUTION PLANT	(2,221,727,215)	(110,070,818)	(796,529,153)	(191,340,380)	(766,630,681)	(120,989,123)	(236,167,059)	0
GENERAL PLANT	(508,169,410)	(11,318,291)	(139,626,640)	(43,991,723)	(199,834,845)	(29,506,426)	(62,874,155)	(1,017,332)
INTANGIBLE PLANT	(444,363,129)	(10,071,975)	(124,415,033)	(33,926,708)	(183,658,549)	(23,073,057)	(58,368,454)	(849,354)
<b>TOTAL</b>	<b>(7,774,900,220)</b>	<b>(207,947,820)</b>	<b>(2,246,299,738)</b>	<b>(633,868,862)</b>	<b>(3,149,396,572)</b>	<b>(418,911,942)</b>	<b>(1,101,938,998)</b>	<b>(16,576,387)</b>

NET PLANT

NET PLANT	15,282,903,012	318,186,190	4,033,463,093	1,159,296,145	6,742,233,547	794,624,743	2,198,805,752	36,393,541
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SYSTEM NET PLANT FACTOR (SNP)

SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.0820%	26.3920%	7.5856%	44.1162%	5.1988%	14.3874%	0.2381%
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NON-UTILITY RELATED INTEREST PERCENTAGE

INT	0.0000%							
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INTEREST FACTOR SNP - NON-UTILITY

INTEREST FACTOR SNP - NON-UTILITY	100.0000%	2.0820%	26.3920%	7.5856%	44.1162%	5.1988%	14.3874%	0.2381%
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TOTAL GROSS PLANT (LESS SO FACTOR)

TOTAL GROSS PLANT (LESS SO FACTOR)	22,443,522,693	512,117,329	6,112,464,323	1,745,393,484	9,628,069,295	1,181,109,548	3,212,809,952	51,558,762
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SO

SO	100.0000%	2.2818%	27.2349%	7.7768%	42.8691%	5.2626%	14.3151%	0.2297%
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SYSTEM OVERHEAD FACTOR (SO)

SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.2818%	27.2349%	7.7768%	42.8691%	5.2626%	14.3151%	0.2297%
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IBT

INCOME BEFORE TAXES								
INCOME BEFORE STATE TAXES	(309,394,984)	6,596,443	44,941,051	2,059,520	(194,949,450)	(41,003,347)	(77,157,498)	(4,116,441)
Interest Synchronization	(383,607)							
<b>TOTAL</b>	<b>(309,768,591)</b>	<b>6,596,443</b>	<b>44,941,051</b>	<b>2,059,520</b>	<b>(194,949,450)</b>	<b>(41,003,347)</b>	<b>(77,157,498)</b>	<b>(4,116,441)</b>

INCOME BEFORE TAXES (FACTOR)

INCOME BEFORE TAXES (FACTOR)	100.0000%	-2.1295%	-14.5079%	-0.6649%	62.8339%	13.2368%	24.9081%	1.3289%
Other								
FERC								
Non-Utility								
<b>TOTAL</b>	<b>(385,592)</b>	<b>984,242</b>	<b>(46,739,504)</b>	<b>(385,592)</b>	<b>598,650</b>	<b>(46,737,518)</b>	<b>-0.1033%</b>	<b>15.0879%</b>

See Calculation of EXCTAX

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DIEX:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
Pacific Power										
Production	(1,924,728)	(91,255)	(950,864)	(358,717)	(107,341)	0	(416,551)	0	0	0
Transmission	(815,545)	(30,392)	(439,152)	(118,342)	(36,298)	0	(191,360)	0	0	0
Distribution	(4,382,523)	(260,865)	(2,856,240)	(414,911)	0	0	(850,507)	0	0	0
General	52,050	0	33,771	0	6,015	0	12,245	19	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0
Non-Utility	1,587,456	0	0	0	0	0	0	0	0	1,587,456
Total Pacific Power	(5,483,290)	(382,512)	(4,212,485)	(681,970)	(137,625)	0	(1,446,173)	19	0	1,587,456
Rocky Mountain Power										
Production	(5,016,411)	0	0	0	(3,806,615)	(678,583)	(291,873)	(39,340)	0	0
Transmission	(2,118,991)	0	0	0	(1,762,472)	(257,859)	(87,001)	(11,659)	0	0
Distribution	(3,216,176)	0	0	0	(2,602,096)	(441,564)	(172,516)	0	0	0
General	68,909	129	7,064	417	436	40,966	19,228	669	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	(10,282,669)	129	7,064	417	(8,170,747)	(1,537,040)	(532,162)	(50,330)	0	0
PC (Post Merger)										
Prod / Other Prod	11,453,884	179,122	2,747,041	976,788	5,004,651	666,028	1,844,539	35,715	0	0
Cholla Unit 4	3,111,314	49,660	835,414	0	1,286,640	171,859	499,945	10,366	0	257,430
Gadsby Unit 4, 5 & 6	78,799	1,325	20,630	0	22,371	6,512	21,524	(59)	0	6,496
Hydro-PPL	(690,858)	(14,907)	(232,223)	(54,211)	(255,967)	(27,315)	(104,294)	(1,941)	0	0
Hydro-UPL	(61,680)	(1,961)	(24,383)	(6,153)	(20,090)	(2,225)	(6,755)	(113)	0	0
Transmission	7,605,280	92,198	2,139,096	606,362	3,120,688	346,303	1,273,337	27,296	0	0
Distribution	71,561,390	2,180,494	20,994,122	4,784,422	33,407,548	3,086,636	7,108,020	0	0	148
General/ Intangibles	(11,448,475)	(298,546)	(3,779,390)	(706,152)	(4,395,984)	(676,686)	(1,572,227)	(17,460)	0	(2,028)
Mining	(1,261,723)	(17,298)	(407,057)	(77,210)	(474,118)	(55,424)	(226,277)	(4,338)	0	0
WCA - CAEE 2007+	2,943,022	51,160	679,721	0	1,267,904	208,812	502,193	10,472	0	222,760
WCA - CAGE 2007+	251,774,450	4,135,220	64,807,104	0	108,005,411	13,605,334	39,550,317	858,167	0	20,812,897
WCA - CAGW 2007+	29,945,479	490,556	7,778,194	6,675,578	12,842,070	1,645,699	4,738,580	99,906	0	(4,325,104)
WCA_CAGW 2007+ -Marango	0	0	0	0	0	0	0	0	0	0
WCA_CAGW 2007+ -Goodhoe	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	15,651,197	374,755	3,947,837	1,511,569	7,011,810	846,823	2,121,678	42,076	0	(205,351)
WCA - JBG 2007+	4,240,529	67,821	1,088,365	902,084	1,838,954	234,990	669,299	14,553	0	(575,537)
Non-Utility	40,813	0	0	0	0	0	0	0	0	40,813
Total PC (Post Merger)	384,943,421	7,289,596	100,594,471	14,613,077	188,661,888	20,057,346	56,419,879	1,074,640	0	16,232,524
Total Deferred Taxes	369,177,462	6,907,213	96,389,050	13,721,524	180,353,516	18,520,306	54,441,544	1,024,329	0	17,819,980

UTAH GENERAL RATE CASE - June 2012  
 Pro Forma Factors June 2012

REVISED PROTOCOL  
 FACTOR

OTHER NON-UTILITY Page Ref.

Percentage of Total (DITEXP) 100.0000% 1.8710% 26.1091% 3.7168% 43.4353% 5.0166% 14.7467% 0.2775% 0.0000% 4.8269%

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC-UPL</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
<u>DITBAL:</u>										
Pacific Power										
Production	51,059,702	1,719,588	28,292,529	6,806,015	2,015,348	0	12,226,222	0	0	0
Transmission	20,227,175	771,022	10,950,699	3,010,377	887,652	0	4,567,425	0	0	0
Distribution	34,613,066	3,167,804	20,230,556	5,038,345	0	0	6,176,361	0	0	0
General	(483,391)	582	(315,059)	790	(54,735)	48	(114,853)	(164)	0	0
Mining Plant	6,142	101	1,590	486	2,532	349	1,063	21	0	0
Non-Utility Plant	2,752,851	0	867	7,799	0	0	0	0	0	2,744,185
Total Pacific Power	108,175,545	5,659,097	59,201,182	14,863,812	2,850,797	397	22,856,218	(143)	0	2,744,185
Rocky Mountain Power										
Production	82,302,907	0	0	0	64,885,684	12,628,797	4,216,373	572,053	0	0
Transmission	48,051,081	0	0	0	40,276,103	5,632,045	1,887,433	255,500	0	0
Distribution	40,432,626	0	0	0	32,384,222	5,926,506	2,121,898	0	0	0
General	(688,180)	958	(77,594)	3,155	(102,874)	(334,937)	(171,649)	(5,239)	0	0
Mining Plant	16,330	270	4,226	1,293	6,732	927	2,826	56	0	0
Non-Utility Plant	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power	170,114,764	1,228	(73,366)	4,448	137,449,867	23,863,338	8,056,861	822,370	0	0
Pacificorp										
Prod / Other Prod	507,608,460	9,381,708	147,815,025	40,727,678	205,434,367	26,899,506	75,552,713	1,797,463	0	0
Cholla Unit 4	(4,341,283)	(124,328)	(2,133,092)	0	(2,575,901)	(719,981)	(631,610)	(36,751)	0	1,880,380
Gadsby Unit 4, 5 & 6	2,954,114	48,781	757,824	0	1,352,512	139,861	391,048	13,025	0	251,063
Hydro-PPL	36,913,559	727,758	11,263,346	3,052,352	14,467,956	1,832,808	5,464,186	115,153	0	0
Hydro-UPL	9,998,351	218,046	3,122,005	891,599	3,851,798	490,580	1,397,004	27,319	0	0
Transmission	252,623,416	4,984,928	74,934,254	20,332,503	101,969,991	13,371,850	36,231,862	798,028	0	0
Distribution	676,884,500	26,070,037	196,985,591	42,195,168	317,863,928	35,135,511	59,027,849	0	0	6,416
General/ Intangibles	120,787,265	2,888,023	38,938,522	9,232,777	45,434,689	6,775,682	17,306,723	203,221	0	7,628
Mining	11,292,957	182,172	3,376,694	822,471	4,297,404	614,955	1,958,153	41,108	0	0
WCA - CAEE 2007+	23,685,355	336,694	6,296,597	0	9,993,323	1,238,811	4,226,575	87,033	0	1,946,442
WCA - CAGE 2007+	1,363,395,468	23,350,672	369,516,991	0	569,548,200	69,521,498	211,153,453	5,040,640	0	115,224,014
WCA - CAGW 2007+	255,731,964	4,425,485	72,162,152	54,097,299	106,868,042	13,579,978	40,003,953	976,396	0	(36,381,341)
WCA_CAGW 2007+ -Marengo	0	0	0	0	0	0	0	0	0	0
WCA_CAGW 2007+ -Goodnoe	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	106,866,895	2,459,433	32,796,397	8,308,662	41,863,167	5,656,307	15,776,699	198,866	0	(212,836)
WCA - JBG 2007+	52,671,567	928,022	14,741,414	10,805,457	22,116,995	2,661,156	8,302,625	200,997	0	(7,084,689)
Oregon Extra Book Depreciation	(11,863,726)	0	(11,863,726)	0	0	0	0	0	0	0
Non Utility	(672,742)	0	0	0	0	0	0	0	0	(672,742)
Total PC (Post Merger)	3,404,536,120	75,917,321	958,269,984	190,466,166	1,442,056,061	177,198,522	476,161,233	9,462,498	0	74,964,335
Total Deferred Taxes	3,682,826,429	81,577,646	1,017,397,798	205,334,426	1,582,396,725	201,052,257	507,074,332	10,284,725	0	77,708,520

UTAH GENERAL RATE CASE - June 2012  
 Pro Forma Factors June 2012  
**AVERAGE FACTORS**  
**DESCRIPTION**

**REVISED PROTOCOL  
 FACTOR**

Percentage of Total (DITBAL) 100.0000% 2.2151% 27.6255% 5.5755% 42.9669% 5.4592% 13.7686% 0.2793% 0.0000% 2.1100%

**OPRV-WY**

	Pacific Division	Utah Division	Combined Total	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
Total Sales to Ultimate Customers	0	0	0	0	0	0	0	0	0	0	0	0
Less: Uncollectibles (net)	0	0	0	0	0	0	0	0	0	0	0	0
Total Interstate Revenues	0	0	0	0	0	0	0	0	0	0	0	0
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

**OPRV-ID**

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

**BADDEBT**

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
Account 904 Balance	13,633,570	472,271	4,367,875	1,546,739	5,410,401	596,968	1,239,317	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	3.4640%	3.4640%	32.0376%	11.3451%	39.6844%	4.3787%	9.0902%	0.0000%	0.0000%	0.0000%

**Customer Factors**

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Total Electric Customers	1,817,975	47,952	564,812	133,196	834,002	75,379	142,634	0	0	0
CN										
Customer System factor - CN	2.6377%	2.6377%	32.1683%	7.3266%	45.8753%	4.1463%	7.8458%	0.0000%	0.0000%	0.0000%
Pacific Power Customers	891,872	47,952	564,812	133,196	0	0	125,912	0	0	0

UTAH GENERAL RATE CASE - June 2012  
 Pro Forma Factors June 2012  
 AVERAGE FACTORS

REVISED PROTOCOL  
 FACTOR

CNP  
 Customer Service Pacific Power factor - CNP

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
Rocky Mountain Power Customers	5.38%	65.57%	14.93%	0.00%	0.00%	14.12%	0.00%	0.00%	0.00%
CNU	0	0	0	834,002	75,379	16,722	0	0	0
Customer Service R.M.P. factor - CNU	0.00%	0.00%	0.00%	90.05%	8.14%	1.81%	0.00%	0.00%	0.00%

CIAC  
 TOTAL NET DISTRIBUTION PLANT

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
TOTAL	114,867,277	967,417,295	226,409,188	1,688,410,643	158,696,472	350,952,856	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	3.29%	27.75%	6.49%	47.85%	4.55%	10.07%	0.00%	0.00%	0.00%

IDSIT

Idaho State Income Tax Allocation

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

EXCTAX

Excise Tax (Superfund)

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
TOTAL	6,406,951	43,764,918	2,059,306	(188,613,152)	(39,700,690)	(74,660,792)	(3,967,380)	965,843	(45,303,090)
Total Taxable Income	0	0	0	0	0	0	0	0	0
Less Other Electric Items:									

419 OTH

UTAH GENERAL RATE CASE - June 2012  
 Pro Forma Factors June 2012  
 AVERAGE FACTORS

REVISED PROTOCOL  
 FACTOR

432 OTH  
 40910 OTH  
 SCHMDT OTH  
 SCHMDT (Steam) OTH

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>6,406,951</b>	<b>43,764,918</b>	<b>2,059,306</b>	<b>(188,613,152)</b>	<b>(39,700,690)</b>	<b>(74,660,792)</b>	<b>(3,987,380)</b>	<b>965,843</b>	<b>(45,303,090)</b>

Total Taxable Income Excluding Other

100.0000%	-2.1423%	-14.6336%	-0.6886%	63.0670%	13.2748%	24.9645%	1.3333%	-0.3230%	15.1481%
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Excise Tax (Superfund) Factor - EXCTAX

Trojan Allocators

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
16,916,976	0	0	0	0	0	0	0	0	0
17,094,202	0	0	0	0	0	0	0	0	0
17,006,589	282,678	4,378,090	1,346,766	7,361,151	906,619	2,676,698	54,387	0	0

Postmerger

(7,851,432)	(7,851,432)								
(8,434,030)	(8,434,030)								
<b>Average</b>	<b>(8,142,731)</b>	<b>(2,096,223)</b>	<b>(644,830)</b>	<b>(3,524,509)</b>	<b>(434,184)</b>	<b>(1,281,599)</b>	<b>(26,041)</b>	<b>0</b>	<b>0</b>

Postmerger

4,284,960	4,284,960								
3,485,613	3,485,613								
<b>Average</b>	<b>64,580</b>	<b>1,000,208</b>	<b>307,679</b>	<b>1,681,712</b>	<b>207,170</b>	<b>611,512</b>	<b>12,425</b>	<b>0</b>	<b>0</b>

Dec 1991 Reserve

(129,384)	(129,384)								
(240,609)	(240,609)								
<b>Average</b>	<b>(185,002)</b>	<b>(47,626)</b>	<b>(14,650)</b>	<b>(80,076)</b>	<b>(9,865)</b>	<b>(29,118)</b>	<b>(592)</b>	<b>0</b>	<b>0</b>

Net Plant

12,564,143	208,837	3,234,449	994,965	5,438,278	669,940	1,977,494	40,180	0	0
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Division Net Plant Nuclear Pacific Power

100.0000%	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%	0.0000%	0.0000%
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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%	0.00%
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System Net Nuclear Plant

100.0000%	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%	0.0000%	0.0000%
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Account 192.22

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
17,094,202	284,134	4,400,644	1,353,704	7,399,073	911,491	2,690,488	54,668	0	0
(109) SG	(140,186)	(2,171,214)	(667,896)	(3,650,995)	(449,716)	(1,327,446)	(26,972)	0	0
(101)	3,485,613	897,318	276,029	1,508,717	185,859	548,607	11,147	0	0
(108) SG	(3,998)	(6,194)	(19,054)	(104,145)	(12,830)	(37,870)	(769)	0	0
(107) SG	1,778,549	29,562	457,861	769,829	94,835	279,929	5,088	0	0
(120) SE	1,975,759	30,591	482,665	841,410	120,780	346,423	6,758	0	0
(228) SG	7,220,849	120,023	1,858,899	571,825	385,027	1,136,503	23,082	0	0
(228) SG	1,472,376	379,044	116,599	637,305	78,509	231,740	4,709	0	0
(228) SNNP	3,531,000	58,691	909,003	1,528,362	188,279	555,751	11,292	0	0
(228) SE	1,743,025	26,987	425,809	742,296	106,553	305,616	5,962	0	0



UTAH GENERAL RATE CASE - June 2012  
Pro Forma Factors June 2012

REVISD PROTOCOL  
FACTOR

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Total Acct 182.22	488,211	7,578,085	2,328,608	12,797,732	1,608,786	4,729,738	96,574	0	0	
Revised Study (228)	1,873	29,008	8,923	48,773	6,008	17,735	0	0	0	
(228) SE	941,950	230,112	70,147	401,145	57,582	165,158	3,222	0	0	
December 1983 Adj.	1,054,630	259,120	79,070	449,918	63,590	182,893	3,582	0	0	
Adjusted Acct 182.22	30,661,364	7,837,204	2,407,678	13,247,649	1,672,377	4,912,631	99,156	0	0	
TROUP	100.00000%	25.5439%	7.8474%	43.1782%	5.4508%	16.0118%	0.3323%	0.0000%	0.0000%	
Trojan Plant Allocator										
<b>Account 228.42</b>										
Plant - Premier	7,220,849	1,858,889	571,825	3,125,480	385,027	1,136,503	23,092	0	0	
- Postmerger	1,472,376	379,041	116,599	637,305	78,509	231,740	4,709	0	0	
Storage Facility	1,743,025	26,987	129,802	742,296	106,553	305,616	5,962	0	0	
Transition Costs	3,531,000	909,003	279,623	1,528,362	188,279	555,751	11,292	0	0	
Total Acct 228.42	13,967,250	3,572,752	1,097,849	6,033,443	758,368	2,229,609	45,055	0	0	
Transition Costs	112,680	29,008	8,923	48,773	6,008	17,735	360	0	0	
Storage Facility	941,950	230,112	70,147	401,145	57,582	165,158	3,222	0	0	
December 1983 Adj.	1,054,630	259,120	79,070	449,918	63,590	182,893	3,582	0	0	
Adjusted Acct 228.42	15,021,880	3,831,871	1,176,919	6,483,361	821,959	2,412,502	48,637	0	0	
TROUP	100.00000%	25.5086%	7.8347%	43.1585%	5.4717%	16.0589%	0.3236%	0.0000%	0.0000%	
Trojan Decommissioning Allocator										
<b>SCHMA</b>										
Amortization Expense :										
Amortization of Limited Term Plant	1,063,371	11,917,648	3,333,040	18,080,560	2,155,767	6,478,827	96,767	0	0	
Amortization of Other Electric Plant	0	0	0	0	0	0	0	0	0	
Amortization of Plant Acquisitions	5,523,970	1,422,063	437,448	2,391,001	294,547	869,428	17,666	0	0	
Amort of Prop. Losses, Unrecovered Plant, etc.	(230,879)	(67,938)	(275,761)	26	3	10	0	112,779	0	
Total Amortization Expense :	48,419,071	13,271,773	3,494,727	20,471,567	2,450,317	7,348,264	114,433	112,779	0	
Schedule M Amortization Factor	100.00000%	27.4102%	7.2177%	42.2800%	5.0606%	15.1764%	0.2363%	0.2329%	0.0000%	
<b>SCHMD</b>										
Depreciation Expense :										
Steam	140,382,682	2,334,175	11,130,301	60,663,440	7,486,635	22,115,223	448,785	0	0	
Nuclear	0	0	0	0	0	0	0	0	0	
Hydro	22,757,365	5,858,540	1,802,175	9,850,323	1,213,460	3,581,824	72,779	0	0	
Other	115,706,589	1,923,223	9,162,913	50,083,065	6,169,651	18,211,204	370,052	0	0	
Transmission	90,062,637	1,496,991	7,132,135	38,982,812	4,802,286	14,175,124	288,022	0	0	
Distribution	156,193,982	8,373,056	13,028,113	60,579,132	7,182,415	16,798,129	0	0	0	
General	33,091,888	771,545	2,996,571	12,768,114	1,803,979	5,161,416	50,142	0	0	
Mining	0	0	0	0	0	0	0	0	0	
Experimental	0	0	0	0	0	0	0	0	0	

UTAH GENERAL RATE CASE - June 2012  
 Pro Forma Factors June 2012  
 AVERAGE FACTORS

REVISED PROTOCOL  
 FACTOR

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
Total Depreciation Expense :	588,195,144	154,807,471	45,252,206	232,926,887	28,658,625	80,042,920	1,225,780	0	0
Schedule M Depreciation Factor	100.0000%	27.7336%	8.1069%	41.7286%	5.1342%	14.3396%	0.2203%	0.0000%	0.0000%
<b>Tax Depreciation by Function</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>Other</b>	<b>Non-Utility</b>
Current Total M Difference	1,474,463,791	31,202,898	388,383,426	646,620,194	76,491,809	209,022,875	3,667,872	-	46,739,504
Tax Depr factor	100.0000%	2.1162%	26.3407%	43.8546%	5.1878%	14.1762%	0.2468%	0.0000%	3.1695%

UTAH GENERAL RATE CASE - June 2012  
 Pro Forma Factors June 2012  
 COINCIDENTAL PEAKS

Month/Year	Day	Hour	FORECAST LOADS (CP)						FERC	Total
			Non-FERC							
			CA	OR	WA	UT	ID	WY		
Jul-11	18	16	159	2,305	770	4,763	677	1,325	39	10,037
Aug-11	25	16	155	2,371	757	4,647	536	1,294	36	9,797
Sep-11	8	15	136	2,112	671	4,285	477	1,258	37	8,976
Oct-11	31	8	131	2,183	652	3,054	437	1,287	22	7,766
Nov-11	23	18	144	2,271	709	3,684	460	1,355	31	8,653
Dec-11	14	18	161	2,456	753	3,881	479	1,403	32	9,164
Jan-12	12	18	149	2,467	781	3,760	464	1,363	31	9,015
Feb-12	7	8	156	2,546	706	3,393	445	1,315	19	8,580
Mar-12	8	8	153	2,361	697	3,259	434	1,322	19	8,245
Apr-12	4	8	139	2,246	607	3,101	431	1,266	18	7,807
May-12	15	15	133	1,893	595	4,028	498	1,254	25	8,426
Jun-12	21	15	154	2,046	711	4,532	632	1,321	17	9,412
			1,770	27,256	8,408	46,387	5,971	15,762	325	105,879

**+** plus

Add: Monsanto Curtailment (ID) - Grossed up for Line Losses (No adjustment - Forecast Loads assure)

Month	Day	Time	Non-FERC						FERC	Total
			CA	OR	WA	UT	ID	WY		
Jul-11	18	16	-	-	-	-	-	-	-	-
Aug-11	25	16	-	-	-	-	-	-	-	-
Sep-11	8	15	-	-	-	-	-	-	-	-
Oct-11	31	8	-	-	-	-	-	-	-	-
Nov-11	23	18	-	-	-	-	-	-	-	-
Dec-11	14	18	-	-	-	-	-	-	-	-
Jan-12	12	18	-	-	-	-	-	-	-	-
Feb-12	7	8	-	-	-	-	-	-	-	-
Mar-12	8	8	-	-	-	-	-	-	-	-
Apr-12	4	8	-	-	-	-	-	-	-	-
May-12	15	15	-	-	-	-	-	-	-	-
Jun-12	21	15	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-

**-** (less)

Subtract: DSM programs, MagCorp Buy-through (UT) - Grossed up for Line Losses

Month	Day	Time	Non-FERC						FERC	Total
			CA	OR	WA	UT	ID	WY		
Jul-11	18	16	-	-	-	236	236	-	-	472
Aug-11	25	16	-	-	-	242	232	-	-	473
Sep-11	8	15	-	-	-	195	-	-	-	195
Oct-11	31	8	-	-	-	-	-	-	-	-
Nov-11	23	18	-	-	-	-	-	-	-	-
Dec-11	14	18	-	-	-	91	-	-	-	91
Jan-12	12	18	-	-	-	88	-	-	-	88
Feb-12	7	8	-	-	-	-	-	-	-	-
Mar-12	8	8	-	-	-	-	-	-	-	-
Apr-12	4	8	-	-	-	-	-	-	-	-
May-12	15	15	-	-	-	-	-	-	-	-
Jun-12	21	15	-	-	-	234	223	-	-	457
			-	-	-	1,085	691	-	-	1,776

**=** equals

Month	Day	Time	LOADS FOR JURISDICTIONAL ALLOCATION (CP)						FERC	Total
			Non-FERC							
			CA	OR	WA	UT	ID	WY		
Jul-11	18	16	159	2,305	770	4,527	441	1,325	39	9,566
Aug-11	25	16	155	2,371	757	4,405	305	1,294	36	9,323
Sep-11	8	15	136	2,112	671	4,091	477	1,258	37	8,782
Oct-11	31	8	131	2,183	652	3,054	437	1,287	22	7,766
Nov-11	23	18	144	2,271	709	3,684	460	1,355	31	8,653
Dec-11	14	18	161	2,456	753	3,790	479	1,403	32	9,073
Jan-12	12	18	149	2,467	781	3,673	464	1,363	31	8,927
Feb-12	7	8	156	2,546	706	3,393	445	1,315	19	8,580
Mar-12	8	8	153	2,361	697	3,259	434	1,322	19	8,245
Apr-12	4	8	139	2,246	607	3,101	431	1,266	18	7,807
May-12	15	15	133	1,893	595	4,028	498	1,254	25	8,426
Jun-12	21	15	154	2,046	711	4,298	409	1,321	17	8,955
			1,769.9	27,255.8	8,407.8	45,302.1	5,280.0	15,762.3	325.2	104,103.1

UTAH GENERAL RATE CASE - June 2012  
 Pro Forma Factors June 2012  
 ENERGY

		FORECAST LOADS (MWH)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2011	Jul	90,120	1,264,730	395,310	2,492,530	421,470	895,060	22,054	5,581,274	
2011	Aug	85,150	1,261,600	395,730	2,443,810	353,390	895,500	21,367	5,456,547	
2011	Sep	72,540	1,140,850	360,340	2,085,180	282,920	852,790	19,289	4,813,909	
2011	Oct	70,540	1,174,690	375,130	2,070,960	281,990	910,540	16,603	4,900,453	
2011	Nov	73,640	1,242,870	388,540	2,071,550	269,720	905,810	16,515	4,968,645	
2011	Dec	84,190	1,418,300	440,640	2,194,460	294,660	944,010	19,351	5,395,611	
2012	Jan	86,080	1,434,910	441,090	2,220,380	298,030	915,840	17,803	5,414,133	
2012	Feb	76,590	1,284,910	386,160	2,061,200	271,440	880,950	15,271	4,976,521	
2012	Mar	76,790	1,294,420	374,570	2,151,200	287,740	948,790	15,955	5,149,465	
2012	Apr	74,520	1,183,460	340,190	2,067,350	275,880	877,510	15,048	4,833,958	
2012	May	80,000	1,182,770	346,600	2,144,540	332,000	903,700	15,831	5,005,441	
2012	Jun	83,360	1,161,300	341,910	2,251,610	371,250	867,600	15,554	5,092,584	
		953,520	15,044,810	4,586,210	26,254,770	3,740,490	10,798,100	210,640	61,588,540	

**+** plus

Add: Monsanto Curtailment (ID) - Grossed up for Line Losses (No adjustment - Forecast Loads assumes no curtailment)

		Non-FERC					FERC			
Month	Day	CA	OR	WA	UT	ID	WY		Total	
2011	Jul				354	5,484	-		5,837	
2011	Aug				435	5,519	-		5,954	
2011	Sep				293	1,507	-		1,799	
2011	Oct				469	1,685	-		2,154	
2011	Nov				266	3,482	-		3,748	
2011	Dec				365	2,782	-		3,148	
2012	Jan				523	646	-		1,168	
2012	Feb				487	515	-		1,002	
2012	Mar				383	295	-		677	
2012	Apr				371	385	-		756	
2012	May				394	389	-		783	
2012	Jun				500	1,567	-		2,067	
		-	-	-	4,839	24,255	-	-	29,095	

**-** (less)

Subtract: DSM programs, MagCorp Buy-through (UT) - Grossed up for Line Losses

		Non-FERC					FERC			
Month	Day	CA	OR	WA	UT	ID	WY		Total	
2011	Jul				5,815		-		5,815	
2011	Aug				5,736		-		5,736	
2011	Sep				4,511		-		4,511	
2011	Oct				-		-		-	
2011	Nov				-		-		-	
2011	Dec				6,135		-		6,135	
2012	Jan				6,124		-		6,124	
2012	Feb				-		-		-	
2012	Mar				-		-		-	
2012	Apr				-		-		-	
2012	May				-		-		-	
2012	Jun				4,281		-		4,281	
		-	-	-	32,601	-	-	-	32,601	

**=** equals

		LOADS FOR JURISDICTIONAL ALLOCATION (MWH)								
		Non-FERC					FERC			
Month	Day	CA	OR	WA	UT	ID	WY		Total	
2011	Jul	90,120	1,264,730	395,310	2,487,069	426,954	895,060	22,054	5,581,297	
2011	Aug	85,150	1,261,600	395,730	2,438,510	358,909	895,500	21,367	5,456,765	
2011	Sep	72,540	1,140,850	360,340	2,080,962	284,427	852,790	19,289	4,811,197	
2011	Oct	70,540	1,174,690	375,130	2,071,429	283,675	910,540	16,603	4,902,608	
2011	Nov	73,640	1,242,870	388,540	2,071,816	273,202	905,810	16,515	4,972,393	
2011	Dec	84,190	1,418,300	440,640	2,188,691	297,442	944,010	19,351	5,392,624	
2012	Jan	86,080	1,434,910	441,090	2,214,779	298,676	915,840	17,803	5,409,177	
2012	Feb	76,590	1,284,910	386,160	2,061,687	271,955	880,950	15,271	4,977,523	
2012	Mar	76,790	1,294,420	374,570	2,151,583	288,035	948,790	15,955	5,150,143	
2012	Apr	74,520	1,183,460	340,190	2,067,721	276,265	877,510	15,048	4,834,714	
2012	May	80,000	1,182,770	346,600	2,144,934	332,389	903,700	15,831	5,006,224	
2012	Jun	83,360	1,161,300	341,910	2,247,828	372,817	867,600	15,554	5,090,370	
		953,520	15,044,810	4,586,210	26,227,009	3,764,745	10,798,100	210,640	61,585,034	

UTAH GENERAL RATE CASE - June 2012  
 Pro Forma Factors June 2012

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Subtotal	953,520	15,044,810	4,586,210	26,227,009	3,764,745	10,798,100	210,640
System Energy Factor	1.5483%	24.4293%	7.4470%	42.5867%	6.1131%	17.5336%	0.3420%
Divisional Energy - Pacific	3.2682%	51.5669%	15.7195%	0.0000%	0.0000%	29.4453%	0.0000%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	80.9232%	11.6161%	6.8107%	0.6499%
System Generation Factor	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%
Divisional Generation - Pacific	3.4674%	53.7024%	16.5196%	0.0000%	0.0000%	26.3106%	0.0000%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	83.1385%	10.2418%	6.0054%	0.6143%
System Capacity (kw)							
Accord	1,769.9	27,255.8	8,407.8	45,302.1	5,280.0	15,762.3	325.2
Modified Accord	1,769.9	27,255.8	8,407.8	45,302.1	5,280.0	15,762.3	325.2
Rolled-In	1,769.9	27,255.8	8,407.8	45,302.1	5,280.0	15,762.3	325.2
Rolled-In with Hydro Adj.	1,769.9	27,255.8	8,407.8	45,302.1	5,280.0	15,762.3	325.2
Rolled-In with Off-Sys Adj.	1,769.9	27,255.8	8,407.8	45,302.1	5,280.0	15,762.3	325.2
System Capacity Factor							
Accord	1.7001%	26.1815%	8.0765%	43.5166%	5.0719%	15.1410%	0.3124%
Modified Accord	1.7001%	26.1815%	8.0765%	43.5166%	5.0719%	15.1410%	0.3124%
Rolled-In	1.7001%	26.1815%	8.0765%	43.5166%	5.0719%	15.1410%	0.3124%
Rolled-In with Hydro Adj.	1.7001%	26.1815%	8.0765%	43.5166%	5.0719%	15.1410%	0.3124%
Rolled-In with Off-Sys Adj.	1.7001%	26.1815%	8.0765%	43.5166%	5.0719%	15.1410%	0.3124%
System Energy (kwh)							
Accord	953,520	15,044,810	4,586,210	26,227,009	3,764,745	10,798,100	210,640
Modified Accord	953,520	15,044,810	4,586,210	26,227,009	3,764,745	10,798,100	210,640
Rolled-In	953,520	15,044,810	4,586,210	26,227,009	3,764,745	10,798,100	210,640
Rolled-In with Hydro Adj.	953,520	15,044,810	4,586,210	26,227,009	3,764,745	10,798,100	210,640
Rolled-In with Off-Sys Adj.	953,520	15,044,810	4,586,210	26,227,009	3,764,745	10,798,100	210,640
System Energy Factor							
Accord	1.5483%	24.4293%	7.4470%	42.5867%	6.1131%	17.5336%	0.3420%
Modified Accord	1.5483%	24.4293%	7.4470%	42.5867%	6.1131%	17.5336%	0.3420%
Rolled-In	1.5483%	24.4293%	7.4470%	42.5867%	6.1131%	17.5336%	0.3420%
Rolled-In with Hydro Adj.	1.5483%	24.4293%	7.4470%	42.5867%	6.1131%	17.5336%	0.3420%
Rolled-In with Off-Sys Adj.	1.5483%	24.4293%	7.4470%	42.5867%	6.1131%	17.5336%	0.3420%
System Generation Factor							
Accord	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%
Modified Accord	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%
Rolled-In	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%
Rolled-In with Hydro Adj.	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%
Rolled-In with Off-Sys Adj.	1.6622%	25.7435%	7.9191%	43.2841%	5.3322%	15.7392%	0.3198%

UTAH GENERAL RATE CASE - June 2012  
Pro Forma Factors June 2012

Utah General Rate Case - June 2012 Test Period

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

Contract	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Wells	4,217.1	65,314.5	20,091.7	109,817.3	13,528.4	39,932.3	811.4
Rocky Reach	1,507.2	23,343.6	7,180.9	39,249.1	4,835.1	14,271.9	290.0
Wanapum	-	-	-	-	-	-	-
Priority	-	-	-	-	-	-	-
Displacement	-	110,649.9	-	-	-	-	-
Surplus	-	82,093.6	13,139.7	-	-	-	-
0	-	-	-	-	-	-	-
Total	5,724	281,402	40,412	149,066	18,363	54,204.3	1,101
MC Factor	1.040%	51.136%	7.344%	27.089%	3.337%	9.85%	0.200%

100%

Utah General Rate Case - June 2012 Test Period

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

MONTH	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Jul-11	29,016	8.49%	7,654.0	107,415.4	33,574.3	211,230.5	36,261.8	76,018.8	1,873.1
Aug-11	29,016	8.49%	7,231.9	107,149.6	33,609.9	207,106.3	30,482.6	76,056.2	1,814.7
Sep-11	28,080	8.22%	5,962.2	83,768.5	29,617.0	171,038.0	23,377.5	70,092.3	1,585.4
Oct-11	29,016	8.49%	5,991.1	89,788.2	31,860.4	175,929.6	24,093.0	77,333.5	1,410.1
Nov-11	28,080	8.22%	6,052.6	102,153.7	31,934.8	170,288.2	22,455.0	74,450.1	1,357.4
Dec-11	29,016	8.49%	7,150.4	120,456.4	37,424.2	185,888.8	25,262.2	80,176.2	1,643.5
Jan-12	29,016	8.49%	7,310.9	121,869.1	37,462.4	188,104.5	25,367.0	77,783.7	1,512.0
Feb-12	26,208	7.67%	5,875.4	88,569.4	29,623.2	158,156.8	20,862.3	67,579.7	1,171.5
Mar-12	29,016	8.49%	6,521.9	109,937.0	31,812.8	182,737.2	24,463.2	80,582.2	1,355.1
Apr-12	28,080	8.22%	6,124.9	87,270.7	27,960.8	169,949.7	22,706.7	72,124.1	1,236.8
May-12	29,016	8.49%	6,794.5	100,454.4	29,437.3	182,172.5	26,230.3	76,752.6	1,344.5
Jun-12	28,080	8.22%	6,851.5	95,449.3	28,102.2	184,753.0	30,642.5	71,309.6	1,278.4
	341,640	100.00%	79,521	1,254,263	382,419	2,187,363	314,204	900,259	17,563
SSECT Factor			1.548%	24.423%	7.446%	42.592%	6.118%	17.530%	0.342%

100%

Utah General Rate Case - June 2012 Test Period  
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF THE COMBUSTION TURBINES

MONTH	MWH	Proportion	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Jul-11	29,016	8.49%	13.5	195.8	65.4	384.5	37.5	112.6	3.3
Aug-11	29,016	8.49%	13.2	201.4	64.3	374.1	25.9	109.9	3.1
Sep-11	28,080	8.22%	11.2	173.6	55.2	336.2	39.2	103.4	3.0
Oct-11	29,016	8.49%	11.2	185.4	55.3	259.4	37.1	109.3	1.9
Nov-11	28,080	8.22%	11.8	186.6	56.3	302.8	37.8	111.4	2.5
Dec-11	29,016	8.49%	13.6	208.6	63.9	321.9	40.7	119.1	2.7
Jan-12	29,016	8.49%	12.7	209.5	66.3	311.9	39.4	115.7	2.6
Feb-12	26,208	7.67%	12.0	195.3	54.2	260.3	34.2	100.9	1.5
Mar-12	29,016	8.49%	13.0	200.5	59.2	276.8	36.8	112.3	1.6
Apr-12	28,080	8.22%	11.4	184.6	49.9	254.9	35.4	104.1	1.4
May-12	29,016	8.49%	11.3	160.7	50.5	342.1	42.3	106.5	2.2
Jun-12	28,080	8.22%	12.6	168.1	58.4	353.3	33.6	108.6	1.4
	341,640	100.00%	147	2,270	701	3,778	440	1,314	27
SSCCT Factor			1.699%	26.162%	8.077%	43.540%	5.070%	15.139%	0.31%
SSGCT Factor			1.662%	25.727%	7.920%	43.303%	5.332%	15.737%	0.32%

Utah General Rate Case - June 2012 Test Period  
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF CHOLLA W/APS

MONTH	MWH	Cholla IV	APS	Total	Proportion	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Jul-11	243,792	(142,490)	101,302	101,302	3.71%	3,341.0	46,866.8	14,655.2	82,202.1	15,828.3	33,182.2	817.6
Aug-11	244,045	(142,510)	101,535	101,535	3.72%	3,164.0	46,878.4	14,704.5	90,609.9	13,336.3	33,274.9	793.9
Sep-11	236,170	(68,640)	167,530	167,530	6.13%	4,447.4	66,944.9	22,092.2	127,582.6	17,438.0	52,284.1	1,182.6
Oct-11	241,323	78,090	319,413	319,413	11.69%	8,245.6	137,312.2	43,849.8	242,134.2	33,159.4	106,435.1	1,940.8
Nov-11	233,640	137,925	371,565	371,565	13.60%	10,013.4	169,002.9	52,832.9	281,721.3	37,149.5	123,170.2	2,245.6
Dec-11	239,049	142,380	381,429	381,429	13.96%	11,751.9	197,977.2	61,507.9	305,514.2	41,519.3	131,772.1	2,701.2
Jan-12	240,793	142,710	383,503	383,503	14.03%	12,061.1	201,385.1	61,905.6	310,837.3	41,918.2	128,535.3	2,498.5
Feb-12	225,581	68,970	294,551	294,551	10.78%	8,255.9	138,505.6	41,625.7	222,237.5	29,315.1	94,961.1	1,646.1
Mar-12	241,172	-	241,172	241,172	8.83%	6,777.4	114,244.7	33,059.3	189,897.4	25,421.8	83,739.6	1,408.2
Apr-12	232,162	-	232,162	232,162	8.50%	6,331.4	100,549.2	28,903.2	175,677.8	23,472.0	74,555.0	1,278.5
May-12	123,973	(78,070)	45,903	45,903	1.66%	1,343.9	19,868.8	5,822.4	36,031.8	5,583.6	15,180.8	285.9
Jun-12	230,373	(137,900)	92,473	92,473	3.38%	2,821.0	39,299.9	11,570.7	76,069.5	12,616.6	29,360.7	526.4
	2,732,073	465	2,732,538	2,732,538	100.00%	78,574	1,281,856	392,529	2,150,515	296,758	906,451	17,305
SSSECH Factor						1.533%	25.017%	7.661%	41.970%	5.792%	17.690%	0.338%

Utah General Rate Case - June 2012 Test Period  
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA IV/APS

MONTH	MWH		Total	Proportion	FERC							
	Cholla IV	APS			CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Jul-11	243,792	(142,490)	101,302	3.71%	5.9	85.4	28.5	167.8	16.4	49.1	1.4	
Aug-11	244,045	(142,510)	101,535	3.72%	5.8	88.1	28.1	163.7	11.3	48.1	1.3	
Sep-11	236,170	(68,640)	167,530	6.13%	8.4	129.5	41.1	250.8	29.2	77.1	2.3	
Oct-11	241,323	78,090	319,413	11.69%	15.4	255.2	76.2	357.0	51.1	150.4	2.6	
Nov-11	233,640	137,925	371,565	13.60%	19.5	388.8	96.4	500.9	62.6	184.3	4.1	
Dec-11	235,049	142,380	381,429	13.96%	22.4	342.8	105.1	529.0	66.8	195.8	4.4	
Jan-12	240,793	142,710	383,503	14.03%	21.0	346.3	109.5	515.4	65.2	191.3	4.3	
Feb-12	225,581	68,970	294,551	10.76%	16.8	274.4	76.2	365.7	48.0	141.7	2.0	
Mar-12	241,172	-	241,172	8.83%	13.5	208.4	61.5	287.7	36.3	116.7	1.7	
Apr-12	232,162	-	232,162	8.50%	11.8	190.8	51.6	263.4	36.6	107.6	1.5	
May-12	123,973	(78,070)	45,903	1.66%	2.2	31.8	10.0	67.7	8.4	21.1	0.4	
Jun-12	230,373	(137,900)	92,473	3.36%	5.2	69.2	24.0	145.5	13.8	44.7	0.6	
	2,732,073	465	2,732,538	100.00%	148	2331	708	3615	448	1328	27	
SSCCH Factor					1.718%	27.089%	8.232%	42.013%	5.203%	15.433%	0.311%	100%
SSGCH Factor					1.672%	26.571%	8.089%	42.002%	5.350%	15.997%	0.318%	100%

Utah General Rate Case - June 2012 Test Period  
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF SEASONAL PURCHASE CONTRACTS

MONTH	Total	Proportion	FERC									
			CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC			
Jul-11	-	0%	-	-	-	-	-	-	-	-	-	
Aug-11	-	0%	-	-	-	-	-	-	-	-	-	
Sep-11	-	0%	-	-	-	-	-	-	-	-	-	
Oct-11	-	0%	-	-	-	-	-	-	-	-	-	
Nov-11	-	0%	-	-	-	-	-	-	-	-	-	
Dec-11	-	0%	-	-	-	-	-	-	-	-	-	
Jan-12	-	0%	-	-	-	-	-	-	-	-	-	
Feb-12	-	0%	-	-	-	-	-	-	-	-	-	
Mar-12	-	0%	-	-	-	-	-	-	-	-	-	
Apr-12	-	0%	-	-	-	-	-	-	-	-	-	
May-12	-	0%	-	-	-	-	-	-	-	-	-	
Jun-12	-	0%	-	-	-	-	-	-	-	-	-	
SSEC Factor			0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%



Utah General Rate Case - June 2012 Test Period

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-11	-	0%	-	-	-	-	-	-	-
Aug-11	-	0%	-	-	-	-	-	-	-
Sep-11	-	0%	-	-	-	-	-	-	-
Oct-11	-	0%	-	-	-	-	-	-	-
Nov-11	-	0%	-	-	-	-	-	-	-
Dec-11	-	0%	-	-	-	-	-	-	-
Jan-12	-	0%	-	-	-	-	-	-	-
Feb-12	-	0%	-	-	-	-	-	-	-
Mar-12	-	0%	-	-	-	-	-	-	-
Apr-12	-	0%	-	-	-	-	-	-	-
May-12	-	0%	-	-	-	-	-	-	-
Jun-12	-	0%	-	-	-	-	-	-	-
	-	0%	-	-	-	-	-	-	-
SSCP Factor			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 GENERAL RATE CASE - June 2012  
 Pro Forma Factors June 2012  
 ANNUAL EMBEDDED COSTS  
 AVERAGE BALANCE

Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential Reference
535 - 545	Hydro Operation & Maintenance Expense	34,964,768			Page 2.7, West only
403HP	Hydro Depreciation Expense	18,034,776			Page 2.15, West only
404IP	Hydro Relicensing Amortization	10,753,285			Page 2.16, West only
	<b>Total West Hydro Operating Expense</b>	<b>63,752,829</b>			
330 - 336	Hydro Electric Plant in Service	577,481,227			Page 2.23, West only
302 & 182M	Hydro Relicensing	171,150,653			Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(222,535,825)			Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(22,973,084)			Page 2.39, West only
154	Materials and Supplies	(1,860)			Page 2.32, West only
	<b>West Hydro Net Rate Base</b>	<b>503,121,112</b>			
	Pre-tax Return	11.59%			
	<b>Rate Base Revenue Requirement</b>	<b>58,291,655</b>			
	<b>Annual Embedded Cost</b>				
	<b>West Hydro-Electric Resources</b>	<b>122,044,484</b>	3,771,844	32.36	(49,855,410) MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential Reference
555	Annual Mid-C Contracts Costs	10,067,813	550,274	18.33	(14,990,638) GRID
	Grant Reasonable Portion	(8,420,731)			(8,420,731) GRID
		1,667,082			(23,411,369)

Qualified Facilities

Account	Description	Amount	Mwh	\$/Mwh	Differential Reference
555	Utah Annual Qualified Facilities Costs	26,276,393	406,690	64.61	7,741,719
555	Oregon Annual Qualified Facilities Costs	25,563,638	205,016	124.69	16,220,151
555	Idaho Annual Qualified Facilities Costs	4,238,600	76,500	55.41	752,151
555	WYU Annual Qualified Facilities Costs	-	-	-	-
555	WYP Annual Qualified Facilities Costs	766,024	11,398	67.21	246,566
555	California Annual Qualified Facilities Costs	4,227,374	34,012	124.29	2,677,294
555	Washington Annual Qualified Facilities Costs	2,037,082	13,210	154.21	1,435,043
	<b>Total Qualified Facilities Costs</b>	<b>63,109,112</b>	<b>746,825</b>	<b>84.50</b>	<b>29,072,924</b> GRID

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

Account	Description	Amount	Mwh	\$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	1,085,006,598			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	9,822,979			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	568,974,468			Page 2.8
555	Other Purchased Power Contracts	522,036,845			GRID less QF and Mid-C
40910	Production Tax Credit	(113,306,975)			Page 2.20
4118	SO2 Emission Allowances	(3,443,333)			Page 2.4
	James River / Little Mountain Offset	(7,207,864)			James River Adj (Tab 5)
	REC Revenue	(55,714,225)			REC Revenue (Tab 3)
403SP	Steam Depreciation Expense	140,382,682			Page 2.15
403HP	East Hydro Depreciation Expense	4,722,589			Page 2.15, East only
403OP	Other Generation Depreciation Expense	115,706,589			Page 2.15
403MP	Mining Depreciation Expense	0			Page 2.15
404IP	East Hydro Relicensing Amortization	323,532			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	5,523,970			Page 2.17
	<b>Total All Other Operating Expenses</b>	<b>2,272,827,855</b>			
310 - 316	Steam Electric Plant in Service	6,479,638,295			Page 2.21
330 - 336	East Hydro Electric Plant in Service	131,635,649			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	3,299,604,040			Page 2.24
399	Mining	509,663,404			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,612,421,393)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(467,273,312)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(183,962,110)			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(49,509,767)			Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(4,093,503)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	158,184,644			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(107,369,235)			Page 2.31
151	Fuel Stock	228,578,093			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(5,907,202)			Page 2.32
253.98	SO2 Emission Allowances	(4,762,394)			Page 2.34
154	Materials & Supplies	80,499,314			Page 2.32
154	East Hydro Materials & Supplies				
	<b>Total Net Rate Base</b>	<b>7,462,346,255</b>			
	Pre-tax Return	11.59%			
	<b>Rate Base Revenue Requirement</b>	<b>864,588,072</b>			
	<b>Annual Embedded Cost</b>				
	<b>All Other Generation Resources</b>	<b>3,137,415,927</b>	68,841,475	45.57	MWh from GRID
<b>Total Annual Embedded Costs</b>		<b>3,324,236,605</b>	<b>73,910,418</b>	<b>44.98</b>	

UTAH GENERAL RATE CASE - June 2012  
 Pro Forma Factors June 2012  
 Revised Protocol

2010 Protocol 6 Year Levelized Average Hydro Endowment Fixed Dollar Proposal

	<b>Total</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>
Klamath Surcharge Situs	(550)	1,062,294	11,496,425	(1,286,420)	(7,271,561)	(975,961)	(2,955,355)	(69,972)
ECD Hydro	(0)	<b>(22,526)</b>	<b>(6,851,427)</b>	(744,783)	6,239,768	835,542	483,919	59,506
<b>Total</b>	(550)			<b>(2,031,203)</b>	<b>(1,031,793)</b>	<b>(140,419)</b>	<b>(2,471,436)</b>	<b>(10,466)</b>





**Electric Operations Revenue (Actuals)**

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
4117000	LOSS DISP UTIL PLT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4117000 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>
4118000	GAINS-DISP OF ALLOW	\$ (4,828)	\$ (75)	\$ (1,180)	\$ (360)	\$ (2,056)	\$ (295)	\$ (847)	\$ (17)	\$0
<b>4118000 Total</b>		<b>\$ (4,828)</b>	<b>\$ (75)</b>	<b>\$ (1,180)</b>	<b>\$ (360)</b>	<b>\$ (2,056)</b>	<b>\$ (295)</b>	<b>\$ (847)</b>	<b>\$ (17)</b>	<b>\$0</b>
4211000	GAIN DISPOS PROP	\$368	\$0	\$368	\$0	\$0	\$0	\$0	\$0	\$0
4211000	GAIN DISPOS PROP	\$ (1,484)	\$ (25)	\$ (382)	\$ (118)	\$ (642)	\$ (79)	\$ (234)	\$ (5)	\$0
4211000	GAIN DISPOS PROP	\$ (39)	\$ (1)	\$ (11)	\$ (3)	\$ (17)	\$ (2)	\$ (6)	\$ (0)	\$0
4211000	GAIN DISPOS PROP	\$ (1,178)	\$0	\$ (1,178)	\$ (1,178)	\$ (1,178)	\$0	\$0	\$0	\$0
<b>4211000 Total</b>		<b>\$ (2,334)</b>	<b>\$ (26)</b>	<b>\$ (25)</b>	<b>\$ (121)</b>	<b>\$ (1,838)</b>	<b>\$ (81)</b>	<b>\$ (239)</b>	<b>\$ (5)</b>	<b>\$0</b>
4211900	ASST SLS PRCDs-CLEAR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4211900 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>
4212000	LOSS DISPOS PROP	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$0
4212000	LOSS DISPOS PROP	\$14	\$0	\$14	\$0	\$0	\$0	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	\$48	\$1	\$13	\$4	\$21	\$3	\$7	\$0	\$0
4212000	LOSS DISPOS PROP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
<b>4212000 Total</b>		<b>\$63</b>	<b>\$1</b>	<b>\$27</b>	<b>\$4</b>	<b>\$20</b>	<b>\$3</b>	<b>\$8</b>	<b>\$0</b>	<b>\$0</b>
4401000	RESIDENTIAL SALES	\$44,418	\$44,418	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	\$60,705	\$0	\$0	\$0	\$0	\$60,705	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	\$496,577	\$0	\$496,577	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	\$572,408	\$0	\$0	\$572,408	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	\$125,869	\$0	\$0	\$125,869	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	\$77,586	\$0	\$0	\$0	\$0	\$0	\$77,586	\$0	\$0
4401000	RESIDENTIAL SALES	\$11,275	\$0	\$0	\$0	\$0	\$0	\$11,275	\$0	\$0
<b>4401000 Total</b>		<b>\$1,388,837</b>	<b>\$44,418</b>	<b>\$496,577</b>	<b>\$125,869</b>	<b>\$572,408</b>	<b>\$60,705</b>	<b>\$88,861</b>	<b>\$0</b>	<b>\$0</b>
4403000	BPA REG BAL-RES	\$1,050	\$0	\$0	\$0	\$0	\$1,050	\$0	\$0	\$0
4403000	BPA REG BAL-RES	\$ (26,380)	\$0	\$ (26,380)	\$0	\$0	\$0	\$0	\$0	\$0
4403000	BPA REG BAL-RES	\$ (7,553)	\$0	\$0	\$ (7,553)	\$0	\$0	\$0	\$0	\$0
<b>4403000 Total</b>		<b>\$ (32,883)</b>	<b>\$0</b>	<b>\$ (26,380)</b>	<b>\$ (7,553)</b>	<b>\$0</b>	<b>\$1,050</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4421000	COMMERCIAL SALES	\$29,303	\$29,303	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	\$28,975	\$0	\$0	\$0	\$0	\$28,975	\$0	\$0	\$0
4421000	COMMERCIAL SALES	\$336,042	\$0	\$336,042	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	\$531,413	\$0	\$0	\$531,413	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	\$98,767	\$0	\$0	\$98,767	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	\$99,411	\$0	\$0	\$0	\$0	\$0	\$99,411	\$0	\$0
4421000	COMMERCIAL SALES	\$10,593	\$0	\$0	\$0	\$0	\$0	\$10,593	\$0	\$0
<b>4421000 Total</b>		<b>\$1,134,504</b>	<b>\$29,303</b>	<b>\$336,042</b>	<b>\$98,767</b>	<b>\$531,413</b>	<b>\$28,975</b>	<b>\$110,004</b>	<b>\$0</b>	<b>\$0</b>



**Electric Operations Revenue (Actuals)**

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
4421200	BPA REG BAL-INDUST	\$21	\$0	\$0	\$0	\$0	\$21	\$0	\$0	\$0
4421200	BPA REG BAL-INDUST	\$ (5)	\$0	\$ (5)	\$0	\$0	\$0	\$0	\$0	\$0
4421200	BPA REG BAL-INDUST	\$ (31)	\$0	\$0	\$ (31)	\$0	\$0	\$0	\$0	\$0
<b>4421200 Total</b>		<b>\$ (15)</b>	<b>\$ (5)</b>	<b>\$ (5)</b>	<b>\$ (31)</b>	<b>\$0</b>	<b>\$21</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4421400	BPA REG BAL-IRRIG	\$123	\$0	\$0	\$0	\$0	\$123	\$0	\$0	\$0
4421400	BPA REG BAL-IRRIG	\$ (699)	\$0	\$ (699)	\$0	\$0	\$0	\$0	\$0	\$0
4421400	BPA REG BAL-IRRIG	\$ (551)	\$0	\$0	\$ (551)	\$0	\$0	\$0	\$0	\$0
<b>4421400 Total</b>		<b>\$ (1,127)</b>	<b>\$0</b>	<b>\$ (699)</b>	<b>\$ (551)</b>	<b>\$0</b>	<b>\$123</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4421500	BPA REG BAL-COMMRC	\$115	\$0	\$0	\$0	\$0	\$115	\$0	\$0	\$0
4421500	BPA REG BAL-COMMRC	\$ (1,273)	\$0	\$ (1,273)	\$0	\$0	\$0	\$0	\$0	\$0
4421500	BPA REG BAL-COMMRC	\$ (551)	\$0	\$0	\$ (551)	\$0	\$0	\$0	\$0	\$0
<b>4421500 Total</b>		<b>\$ (1,708)</b>	<b>\$0</b>	<b>\$ (1,273)</b>	<b>\$ (551)</b>	<b>\$0</b>	<b>\$115</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4422000	IND SLS/EXCL IRRIG	\$3,493	\$3,493	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$69,210	\$0	\$0	\$0	\$0	\$69,210	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$122,354	\$0	\$122,354	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$351,503	\$0	\$0	\$0	\$351,503	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$46,007	\$0	\$0	\$46,007	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$257,756	\$0	\$0	\$0	\$0	\$0	\$257,756	\$0	\$0
4422000	IND SLS/EXCL IRRIG	\$67,664	\$0	\$0	\$0	\$0	\$0	\$67,664	\$0	\$0
<b>4422000 Total</b>		<b>\$917,987</b>	<b>\$3,493</b>	<b>\$122,354</b>	<b>\$46,007</b>	<b>\$351,503</b>	<b>\$69,210</b>	<b>\$325,420</b>	<b>\$0</b>	<b>\$0</b>
4423000	INDUST SALES-IRRIG	\$9,617	\$9,617	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$37,294	\$0	\$0	\$0	\$0	\$37,294	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$13,537	\$0	\$13,537	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$11,456	\$0	\$0	\$0	\$11,456	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$12,287	\$0	\$0	\$12,287	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	\$1,254	\$0	\$0	\$0	\$0	\$0	\$1,254	\$0	\$0
4423000	INDUST SALES-IRRIG	\$226	\$0	\$0	\$0	\$0	\$0	\$226	\$0	\$0
<b>4423000 Total</b>		<b>\$85,671</b>	<b>\$9,617</b>	<b>\$13,537</b>	<b>\$12,287</b>	<b>\$11,456</b>	<b>\$37,294</b>	<b>\$1,480</b>	<b>\$0</b>	<b>\$0</b>
4441000	PUB ST/HWY LIGHT	\$380	\$380	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$501	\$0	\$0	\$0	\$0	\$501	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$5,466	\$0	\$5,466	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$10,911	\$0	\$0	\$0	\$10,911	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$1,318	\$0	\$0	\$1,318	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$1,630	\$0	\$0	\$0	\$0	\$0	\$1,630	\$0	\$0
4441000	PUB ST/HWY LIGHT	\$416	\$0	\$0	\$0	\$0	\$0	\$416	\$0	\$0
<b>4441000 Total</b>		<b>\$20,623</b>	<b>\$380</b>	<b>\$5,466</b>	<b>\$1,318</b>	<b>\$10,911</b>	<b>\$501</b>	<b>\$2,046</b>	<b>\$0</b>	<b>\$0</b>
4451000	OTHER SALES PUBLIC	\$19,178	\$0	\$0	\$0	\$19,178	\$0	\$0	\$0	\$0



**Electric Operations Revenue (Actuals)**

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
<b>4451000 Total</b>		<b>\$19,178</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,178</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4471000	ON-SYS WHOLE-FIRM	\$6,365	\$0	\$0	\$0	\$0	\$0	\$0	\$6,365	\$0
4471000	ON-SYS WHOLE-FIRM	\$1,021	\$0	\$1,021	\$0	\$0	\$0	\$0	\$0	\$0
4471000	ON-SYS WHOLE-FIRM	\$29	\$0	\$0	\$0	\$0	\$0	\$29	\$0	\$0
<b>4471000 Total</b>		<b>\$7,415</b>	<b>\$0</b>	<b>\$1,021</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29</b>	<b>\$6,365</b>	<b>\$0</b>
4471200	PRE-M FIRM SAL-PPD	\$11,491	\$191	\$2,958	\$910	\$4,974	\$613	\$1,809	\$37	\$0
<b>4471200 Total</b>		<b>\$11,491</b>	<b>\$191</b>	<b>\$2,958</b>	<b>\$910</b>	<b>\$4,974</b>	<b>\$613</b>	<b>\$1,809</b>	<b>\$37</b>	<b>\$0</b>
4471220	PRE-M FIRM SAL-UPD	\$9,545	\$159	\$2,457	\$756	\$4,132	\$509	\$1,502	\$31	\$0
<b>4471220 Total</b>		<b>\$9,545</b>	<b>\$159</b>	<b>\$2,457</b>	<b>\$756</b>	<b>\$4,132</b>	<b>\$509</b>	<b>\$1,502</b>	<b>\$31</b>	<b>\$0</b>
4471300	POST MERGER FIRM	\$83,145	\$1,382	\$21,404	\$6,584	\$35,988	\$4,433	\$13,086	\$266	\$0
<b>4471300 Total</b>		<b>\$83,145</b>	<b>\$1,382</b>	<b>\$21,404</b>	<b>\$6,584</b>	<b>\$35,988</b>	<b>\$4,433</b>	<b>\$13,086</b>	<b>\$266</b>	<b>\$0</b>
4471400	SJT FIRM WHOLESAL	\$423,613	\$7,041	\$109,053	\$33,546	\$183,357	\$22,588	\$66,673	\$1,355	\$0
<b>4471400 Total</b>		<b>\$423,613</b>	<b>\$7,041</b>	<b>\$109,053</b>	<b>\$33,546</b>	<b>\$183,357</b>	<b>\$22,588</b>	<b>\$66,673</b>	<b>\$1,355</b>	<b>\$0</b>
4472000	SLS FOR RESL-SURP	\$ (18,389)	\$ (306)	\$ (4,734)	\$ (1,456)	\$ (7,960)	\$ (981)	\$ (2,894)	\$ (59)	\$0
<b>4472000 Total</b>		<b>\$ (18,389)</b>	<b>\$ (306)</b>	<b>\$ (4,734)</b>	<b>\$ (1,456)</b>	<b>\$ (7,960)</b>	<b>\$ (981)</b>	<b>\$ (2,894)</b>	<b>\$ (59)</b>	<b>\$0</b>
4475000	OFF-SYS - NON FIRM	\$1,178	\$18	\$288	\$88	\$502	\$72	\$207	\$4	\$0
<b>4475000 Total</b>		<b>\$1,178</b>	<b>\$18</b>	<b>\$288</b>	<b>\$88</b>	<b>\$502</b>	<b>\$72</b>	<b>\$207</b>	<b>\$4</b>	<b>\$0</b>
4476100	BOOKOUTS NETTED-GAIN	\$60,924	\$1,013	\$15,684	\$4,825	\$26,370	\$3,249	\$9,589	\$195	\$0
<b>4476100 Total</b>		<b>\$60,924</b>	<b>\$1,013</b>	<b>\$15,684</b>	<b>\$4,825</b>	<b>\$26,370</b>	<b>\$3,249</b>	<b>\$9,589</b>	<b>\$195</b>	<b>\$0</b>
4476200	TRADING NETTED-GAINS	\$2,429	\$40	\$625	\$192	\$1,052	\$130	\$382	\$8	\$0
<b>4476200 Total</b>		<b>\$2,429</b>	<b>\$40</b>	<b>\$625</b>	<b>\$192</b>	<b>\$1,052</b>	<b>\$130</b>	<b>\$382</b>	<b>\$8</b>	<b>\$0</b>
4479000	TRANS SRVC	\$1,333	\$0	\$0	\$0	\$0	\$0	\$0	\$1,333	\$0
4479000	TRANS SRVC	\$6	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$0
<b>4479000 Total</b>		<b>\$1,339</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6</b>	<b>\$1,333</b>	<b>\$0</b>
4501000	FOR DISC/INT-RES	\$171	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FOR DISC/INT-RES	\$180	\$0	\$0	\$0	\$0	\$180	\$0	\$0	\$0
4501000	FOR DISC/INT-RES	\$2,047	\$0	\$2,047	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FOR DISC/INT-RES	\$2,086	\$0	\$0	\$0	\$2,086	\$0	\$0	\$0	\$0
4501000	FOR DISC/INT-RES	\$408	\$0	\$0	\$408	\$0	\$0	\$0	\$0	\$0
4501000	FOR DISC/INT-RES	\$356	\$0	\$0	\$0	\$0	\$0	\$356	\$0	\$0
4501000	FOR DISC/INT-RES	\$47	\$0	\$0	\$0	\$0	\$0	\$47	\$0	\$0
<b>4501000 Total</b>		<b>\$5,296</b>	<b>\$171</b>	<b>\$2,047</b>	<b>\$408</b>	<b>\$2,086</b>	<b>\$180</b>	<b>\$403</b>	<b>\$0</b>	<b>\$0</b>
4502000	FOR DISC/INT-COMM	\$47	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FOR DISC/INT-COMM	\$33	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0
4502000	FOR DISC/INT-COMM	\$449	\$0	\$449	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FOR DISC/INT-COMM	\$619	\$0	\$0	\$0	\$619	\$0	\$0	\$0	\$0
4502000	FOR DISC/INT-COMM	\$100	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0



**Electric Operations Revenue (Actuals)**

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
4502000	WYP	\$129	\$0	\$0	\$0	\$0	\$0	\$129	\$0	\$0
4502000	WYU	\$20	\$0	\$0	\$0	\$0	\$0	\$20	\$0	\$0
<b>4502000 Total</b>		<b>\$1,397</b>	<b>\$47</b>	<b>\$449</b>	<b>\$100</b>	<b>\$619</b>	<b>\$33</b>	<b>\$150</b>	<b>\$0</b>	<b>\$0</b>
4503000	CA	\$16	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4503000	IDU	\$200	\$0	\$0	\$0	\$0	\$200	\$0	\$0	\$0
4503000	OR	\$112	\$0	\$112	\$0	\$0	\$0	\$0	\$0	\$0
4503000	UT	\$162	\$0	\$0	\$162	\$0	\$0	\$0	\$0	\$0
4503000	WA	\$33	\$0	\$0	\$33	\$0	\$0	\$0	\$0	\$0
4503000	WYP	\$56	\$0	\$0	\$0	\$0	\$0	\$56	\$0	\$0
4503000	WYU	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0
<b>4503000 Total</b>		<b>\$587</b>	<b>\$16</b>	<b>\$112</b>	<b>\$33</b>	<b>\$162</b>	<b>\$200</b>	<b>\$63</b>	<b>\$0</b>	<b>\$0</b>
4504000	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	IDU	\$ (0)	\$0	\$0	\$0	\$0	\$ (0)	\$0	\$0	\$0
4504000	OR	\$5	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0
4504000	UT	\$68	\$0	\$0	\$68	\$0	\$0	\$0	\$0	\$0
4504000	WA	\$7	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$0
4504000	WYP	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
4504000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4504000 Total</b>		<b>\$82</b>	<b>\$0</b>	<b>\$5</b>	<b>\$7</b>	<b>\$68</b>	<b>\$ (0)</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>
4511000	CA	\$70	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	IDU	\$122	\$0	\$0	\$0	\$0	\$122	\$0	\$0	\$0
4511000	OR	\$708	\$0	\$708	\$0	\$0	\$0	\$0	\$0	\$0
4511000	UT	\$2,939	\$0	\$0	\$2,939	\$0	\$0	\$0	\$0	\$0
4511000	WA	\$141	\$0	\$0	\$141	\$0	\$0	\$0	\$0	\$0
4511000	WYP	\$193	\$0	\$0	\$0	\$0	\$0	\$193	\$0	\$0
4511000	WYU	\$33	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0
<b>4511000 Total</b>		<b>\$4,206</b>	<b>\$70</b>	<b>\$708</b>	<b>\$141</b>	<b>\$2,939</b>	<b>\$122</b>	<b>\$226</b>	<b>\$0</b>	<b>\$0</b>
4512000	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	IDU	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4512000	OR	\$22	\$0	\$22	\$0	\$0	\$0	\$0	\$0	\$0
4512000	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	UT	\$20	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0
4512000	WA	\$6	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0
4512000	WYP	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
4512000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4512000 Total</b>		<b>\$53</b>	<b>\$2</b>	<b>\$22</b>	<b>\$6</b>	<b>\$20</b>	<b>\$2</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
4513000	CA	\$169	\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0





**Electric Operations Revenue (Actuals)**

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
4513000	IDU	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
4513000	OTHER	\$456	\$0	\$456	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	\$59	\$1	\$16	\$5	\$25	\$3	\$8	\$0	\$0
4513000	OTHER	\$900	\$0	\$0	\$900	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	\$(2)	\$0	\$0	\$(2)	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	\$338	\$0	\$0	\$0	\$0	\$0	\$338	\$0	\$0
4513000	OTHER	\$215	\$0	\$0	\$0	\$0	\$0	\$215	\$0	\$0
<b>4513000 Total</b>		<b>\$2,138</b>	<b>\$171</b>	<b>\$473</b>	<b>\$2</b>	<b>\$925</b>	<b>\$7</b>	<b>\$561</b>	<b>\$0</b>	<b>\$0</b>
4513500	WEATHERIZ 12% 12MO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4513500 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>
4514100	ENERGY FINANSWER	\$31	\$0	\$0	\$0	\$31	\$0	\$0	\$0	\$0
4514100	ENERGY FINANSWER	\$3	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
<b>4514100 Total</b>		<b>\$34</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3</b>	<b>\$31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4514400	ENERGY FINANSWER LGHT	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514400	ENERGY FINANSWER LGHT	\$4	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
<b>4514400 Total</b>		<b>\$5</b>	<b>\$1</b>	<b>\$0</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4514900	ENERGY FINNSWR 12000	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4514900	ENERGY FINNSWR 12000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4514900 Total</b>		<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4530000	SLS WATER & W PWR	\$12	\$0	\$3	\$1	\$5	\$1	\$2	\$0	\$0
<b>4530000 Total</b>		<b>\$12</b>	<b>\$0</b>	<b>\$3</b>	<b>\$1</b>	<b>\$5</b>	<b>\$1</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
4541000	RENTS - COMMON	\$560	\$560	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$263	\$0	\$0	\$0	\$263	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$4,988	\$0	\$4,988	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$1,954	\$32	\$503	\$155	\$846	\$104	\$308	\$6	\$0
4541000	RENTS - COMMON	\$3,430	\$78	\$934	\$267	\$1,471	\$180	\$491	\$8	\$0
4541000	RENTS - COMMON	\$3,179	\$0	\$0	\$0	\$3,179	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$994	\$0	\$0	\$994	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	\$362	\$0	\$0	\$0	\$0	\$0	\$362	\$0	\$0
4541000	RENTS - COMMON	\$34	\$0	\$0	\$0	\$0	\$0	\$34	\$0	\$0
<b>4541000 Total</b>		<b>\$15,764</b>	<b>\$671</b>	<b>\$6,425</b>	<b>\$1,415</b>	<b>\$5,496</b>	<b>\$548</b>	<b>\$1,194</b>	<b>\$14</b>	<b>\$0</b>
4542000	RENTS - NON COMMON	\$13	\$0	\$3	\$1	\$5	\$1	\$2	\$0	\$0
4542000	RENTS - NON COMMON	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
<b>4542000 Total</b>		<b>\$16</b>	<b>\$0</b>	<b>\$3</b>	<b>\$1</b>	<b>\$9</b>	<b>\$1</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
4543000	MCI FOGWIRE REVENUES	\$3,348	\$56	\$862	\$265	\$1,449	\$179	\$527	\$11	\$0
<b>4543000 Total</b>		<b>\$3,348</b>	<b>\$56</b>	<b>\$862</b>	<b>\$265</b>	<b>\$1,449</b>	<b>\$179</b>	<b>\$527</b>	<b>\$11</b>	<b>\$0</b>
4561100	Other Wheeling Rev	\$26,013	\$432	\$6,697	\$2,060	\$11,259	\$1,387	\$4,094	\$83	\$0



**Electric Operations Revenue (Actuals)**

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 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
<b>4561100 Total</b>		<b>\$26,013</b>	<b>\$432</b>	<b>\$6,697</b>	<b>\$2,060</b>	<b>\$11,259</b>	<b>\$1,387</b>	<b>\$4,094</b>	<b>\$83</b>	<b>\$0</b>
4561910	SG	\$1,427	\$24	\$367	\$113	\$618	\$76	\$225	\$5	\$0
<b>4561910 Total</b>		<b>\$1,427</b>	<b>\$24</b>	<b>\$367</b>	<b>\$113</b>	<b>\$618</b>	<b>\$76</b>	<b>\$225</b>	<b>\$5</b>	<b>\$0</b>
4561920	SG	\$29,750	\$495	\$7,659	\$2,356	\$12,877	\$1,586	\$4,682	\$95	\$0
<b>4561920 Total</b>		<b>\$29,750</b>	<b>\$495</b>	<b>\$7,659</b>	<b>\$2,356</b>	<b>\$12,877</b>	<b>\$1,586</b>	<b>\$4,682</b>	<b>\$95</b>	<b>\$0</b>
4561930	SE	\$6,955	\$108	\$1,699	\$518	\$2,962	\$425	\$1,219	\$24	\$0
<b>4561930 Total</b>		<b>\$6,955</b>	<b>\$108</b>	<b>\$1,699</b>	<b>\$518</b>	<b>\$2,962</b>	<b>\$425</b>	<b>\$1,219</b>	<b>\$24</b>	<b>\$0</b>
4562100	SG	\$12	\$0	\$3	\$1	\$5	\$1	\$2	\$0	\$0
<b>4562100 Total</b>		<b>\$12</b>	<b>\$0</b>	<b>\$3</b>	<b>\$1</b>	<b>\$5</b>	<b>\$1</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
4562200	CA	\$(109)	\$(109)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562200	IDU	\$5,009	\$0	\$0	\$0	\$0	\$5,009	\$0	\$0	\$0
4562200	OR	\$13,540	\$0	\$13,540	\$0	\$0	\$0	\$0	\$0	\$0
4562200	OTHER	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$277
4562200	UT	\$52,334	\$0	\$0	\$0	\$52,334	\$0	\$0	\$0	\$0
4562200	WA	\$4,705	\$0	\$0	\$4,705	\$0	\$0	\$0	\$0	\$0
4562200	WYP	\$997	\$0	\$0	\$0	\$0	\$0	\$997	\$0	\$0
4562200	WYU	\$661	\$0	\$0	\$0	\$0	\$0	\$661	\$0	\$0
<b>4562200 Total</b>		<b>\$77,414</b>	<b>\$(109)</b>	<b>\$13,540</b>	<b>\$4,705</b>	<b>\$52,334</b>	<b>\$5,009</b>	<b>\$1,658</b>	<b>\$0</b>	<b>\$277</b>
4562300	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	SG	\$19,387	\$322	\$4,991	\$1,535	\$8,391	\$1,034	\$3,051	\$62	\$0
4562300	UT	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
4562300	WA	\$(52)	\$0	\$0	\$(52)	\$0	\$0	\$0	\$0	\$0
4562300	WYP	\$217	\$0	\$0	\$0	\$0	\$0	\$217	\$0	\$0
<b>4562300 Total</b>		<b>\$19,561</b>	<b>\$322</b>	<b>\$4,991</b>	<b>\$1,483</b>	<b>\$8,400</b>	<b>\$1,034</b>	<b>\$3,268</b>	<b>\$62</b>	<b>\$0</b>
4562400	OR	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
4562400	SO	\$175	\$4	\$48	\$14	\$75	\$9	\$25	\$0	\$0
4562400	UT	\$582	\$0	\$0	\$0	\$582	\$0	\$0	\$0	\$0
<b>4562400 Total</b>		<b>\$760</b>	<b>\$4</b>	<b>\$51</b>	<b>\$14</b>	<b>\$657</b>	<b>\$9</b>	<b>\$25</b>	<b>\$0</b>	<b>\$0</b>
4562500	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562500	UT	\$(651)	\$0	\$0	\$0	\$(651)	\$0	\$0	\$0	\$0
<b>4562500 Total</b>		<b>\$(651)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(651)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4562700	OTHER	\$(2,163)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(2,163)
4562700	SG	\$104,055	\$1,730	\$26,787	\$8,240	\$45,039	\$5,548	\$16,377	\$333	\$0
<b>4562700 Total</b>		<b>\$101,892</b>	<b>\$1,730</b>	<b>\$26,787</b>	<b>\$8,240</b>	<b>\$45,039</b>	<b>\$5,548</b>	<b>\$16,377</b>	<b>\$333</b>	<b>\$(2,163)</b>
<b>Grand Total</b>		<b>\$4,402,730</b>	<b>\$100,561</b>	<b>\$1,166,100</b>	<b>\$342,408</b>	<b>\$1,888,721</b>	<b>\$244,581</b>	<b>\$651,505</b>	<b>\$10,140</b>	<b>\$(1,886)</b>





### Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC Other
5000000	OPER SUPV & ENG SG	\$18,984	\$316	\$4,887	\$1,503	\$8,217	\$1,012	\$2,988	\$61
5000000	OPER SUPV & ENG SSGCH	\$1,562	\$26	\$415	\$126	\$656	\$84	\$250	\$5
<b>5000000 Total</b>		<b>\$20,546</b>	<b>\$342</b>	<b>\$5,302</b>	<b>\$1,630</b>	<b>\$8,873</b>	<b>\$1,096</b>	<b>\$3,238</b>	<b>\$66</b>
5001000	OPER SUPV & ENG SG	\$781	\$13	\$201	\$62	\$338	\$42	\$123	\$2
<b>5001000 Total</b>		<b>\$781</b>	<b>\$13</b>	<b>\$201</b>	<b>\$62</b>	<b>\$338</b>	<b>\$42</b>	<b>\$123</b>	<b>\$2</b>
5010000	FUEL CONSUMED SE	\$60	\$1	\$15	\$4	\$26	\$4	\$11	\$0
<b>5010000 Total</b>		<b>\$60</b>	<b>\$1</b>	<b>\$15</b>	<b>\$4</b>	<b>\$26</b>	<b>\$4</b>	<b>\$11</b>	<b>\$0</b>
5011000	FUEL CONSUMED-COAL SE	\$531,402	\$8,228	\$129,818	\$39,573	\$226,306	\$32,485	\$93,174	\$1,818
5011000	FUEL CONSUMED-COAL SSECH	\$51,573	\$791	\$12,902	\$3,951	\$21,645	\$2,987	\$9,123	\$174
<b>5011000 Total</b>		<b>\$582,975</b>	<b>\$9,019</b>	<b>\$142,720</b>	<b>\$43,524</b>	<b>\$247,951</b>	<b>\$35,472</b>	<b>\$102,298</b>	<b>\$1,992</b>
5011200	FUEL - OVRBDN AMORT IDU	(\$303)	\$0	\$0	\$0	\$0	(\$303)	\$0	\$0
5011200	FUEL - OVRBDN AMORT WYP	(\$810)	\$0	\$0	\$0	\$0	\$0	(\$810)	\$0
<b>5011200 Total</b>		<b>(\$1,113)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$303)</b>	<b>(\$810)</b>	<b>\$0</b>
5012000	FUEL HAND-COAL SE	\$3,895	\$60	\$952	\$290	\$1,659	\$238	\$683	\$13
5012000	FUEL HAND-COAL SSECH	\$2,922	\$45	\$731	\$224	\$1,226	\$169	\$517	\$10
<b>5012000 Total</b>		<b>\$6,817</b>	<b>\$105</b>	<b>\$1,682</b>	<b>\$514</b>	<b>\$2,885</b>	<b>\$407</b>	<b>\$1,200</b>	<b>\$23</b>
5013000	START UP FUEL - GAS SE	\$378	\$6	\$92	\$28	\$161	\$23	\$66	\$1
<b>5013000 Total</b>		<b>\$378</b>	<b>\$6</b>	<b>\$92</b>	<b>\$28</b>	<b>\$161</b>	<b>\$23</b>	<b>\$66</b>	<b>\$1</b>
5013500	FUEL CONSUMED-GAS SE	\$28,787	\$446	\$7,032	\$2,144	\$12,259	\$1,760	\$5,047	\$98
<b>5013500 Total</b>		<b>\$28,787</b>	<b>\$446</b>	<b>\$7,032</b>	<b>\$2,144</b>	<b>\$12,259</b>	<b>\$1,760</b>	<b>\$5,047</b>	<b>\$98</b>
5014000	FUEL CONSUMED-DIESEL SE	\$13	\$0	\$3	\$1	\$5	\$1	\$2	\$0
<b>5014000 Total</b>		<b>\$13</b>	<b>\$0</b>	<b>\$3</b>	<b>\$1</b>	<b>\$5</b>	<b>\$1</b>	<b>\$2</b>	<b>\$0</b>
5014500	START UP FUEL-DIESEL SE	\$6,828	\$106	\$1,668	\$508	\$2,908	\$417	\$1,197	\$23
5014500	START UP FUEL-DIESEL SSECH	\$211	\$3	\$53	\$16	\$89	\$12	\$37	\$1
<b>5014500 Total</b>		<b>\$7,040</b>	<b>\$109</b>	<b>\$1,721</b>	<b>\$525</b>	<b>\$2,997</b>	<b>\$430</b>	<b>\$1,235</b>	<b>\$24</b>
5015000	FUEL CONS-RES DISP SE	\$281	\$4	\$69	\$21	\$120	\$17	\$49	\$1
<b>5015000 Total</b>		<b>\$281</b>	<b>\$4</b>	<b>\$69</b>	<b>\$21</b>	<b>\$120</b>	<b>\$17</b>	<b>\$49</b>	<b>\$1</b>
5015100	ASH & ASH BYPRD SALE SE	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
<b>5015100 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>
5020000	STEAM EXPENSES SG	\$13,003	\$216	\$3,347	\$1,030	\$5,628	\$693	\$2,047	\$42
5020000	STEAM EXPENSES SSGCH	\$5,661	\$95	\$1,504	\$458	\$2,378	\$303	\$906	\$18
<b>5020000 Total</b>		<b>\$18,663</b>	<b>\$311</b>	<b>\$4,851</b>	<b>\$1,488</b>	<b>\$8,006</b>	<b>\$996</b>	<b>\$2,952</b>	<b>\$60</b>
5022000	STM EXP - FLYASH SG	\$1,121	\$19	\$289	\$89	\$485	\$60	\$176	\$4
<b>5022000 Total</b>		<b>\$1,121</b>	<b>\$19</b>	<b>\$289</b>	<b>\$89</b>	<b>\$485</b>	<b>\$60</b>	<b>\$176</b>	<b>\$4</b>
5024000	STM EXP SCRUBBER SG	\$2,910	\$48	\$749	\$230	\$1,260	\$155	\$458	\$9
<b>5024000 Total</b>		<b>\$2,910</b>	<b>\$48</b>	<b>\$749</b>	<b>\$230</b>	<b>\$1,260</b>	<b>\$155</b>	<b>\$458</b>	<b>\$9</b>
5029000	STM EXP - OTHER SG	\$14,509	\$241	\$3,735	\$1,149	\$6,280	\$774	\$2,284	\$46
<b>5029000 Total</b>		<b>\$14,509</b>	<b>\$241</b>	<b>\$3,735</b>	<b>\$1,149</b>	<b>\$6,280</b>	<b>\$774</b>	<b>\$2,284</b>	<b>\$46</b>
5030000	STEAM FRM OTH SRCS SE	\$3,804	\$59	\$929	\$283	\$1,620	\$233	\$667	\$13
<b>5030000 Total</b>		<b>\$3,804</b>	<b>\$59</b>	<b>\$929</b>	<b>\$283</b>	<b>\$1,620</b>	<b>\$233</b>	<b>\$667</b>	<b>\$13</b>
5050000	ELECTRIC EXPENSES SG	\$2,848	\$47	\$733	\$226	\$1,233	\$152	\$448	\$9



### Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
5050000	SSGCH	\$1,178	\$20	\$313	\$95	\$495	\$63	\$188	\$4	\$0
<b>5050000 Total</b>		<b>\$4,027</b>	<b>\$67</b>	<b>\$1,046</b>	<b>\$321</b>	<b>\$1,728</b>	<b>\$215</b>	<b>\$637</b>	<b>\$13</b>	<b>\$0</b>
5051000	SG	\$13	\$0	\$3	\$1	\$6	\$1	\$2	\$0	\$0
<b>5051000 Total</b>		<b>\$13</b>	<b>\$0</b>	<b>\$3</b>	<b>\$1</b>	<b>\$6</b>	<b>\$1</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
5060000	SG	\$62,151	\$1,033	\$16,000	\$4,922	\$26,901	\$3,314	\$9,782	\$199	\$0
5060000	SSGCH	\$1,847	\$31	\$491	\$149	\$776	\$99	\$295	\$6	\$0
<b>5060000 Total</b>		<b>\$63,998</b>	<b>\$1,064</b>	<b>\$16,491</b>	<b>\$5,071</b>	<b>\$27,677</b>	<b>\$3,413</b>	<b>\$10,077</b>	<b>\$205</b>	<b>\$0</b>
5061000	SG	\$1,205	\$20	\$310	\$95	\$522	\$64	\$190	\$4	\$0
<b>5061000 Total</b>		<b>\$1,205</b>	<b>\$20</b>	<b>\$310</b>	<b>\$95</b>	<b>\$522</b>	<b>\$64</b>	<b>\$190</b>	<b>\$4</b>	<b>\$0</b>
5061100	SG	\$1,209	\$20	\$311	\$96	\$523	\$64	\$190	\$4	\$0
<b>5061100 Total</b>		<b>\$1,209</b>	<b>\$20</b>	<b>\$311</b>	<b>\$96</b>	<b>\$523</b>	<b>\$64</b>	<b>\$190</b>	<b>\$4</b>	<b>\$0</b>
5061200	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5061200 Total</b>		<b>\$1</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>
5061300	SG	\$536	\$9	\$138	\$42	\$232	\$29	\$84	\$2	\$0
<b>5061300 Total</b>		<b>\$536</b>	<b>\$9</b>	<b>\$138</b>	<b>\$42</b>	<b>\$232</b>	<b>\$29</b>	<b>\$84</b>	<b>\$2</b>	<b>\$0</b>
5061400	SG	\$1,445	\$24	\$372	\$114	\$625	\$77	\$227	\$5	\$0
<b>5061400 Total</b>		<b>\$1,445</b>	<b>\$24</b>	<b>\$372</b>	<b>\$114</b>	<b>\$625</b>	<b>\$77</b>	<b>\$227</b>	<b>\$5</b>	<b>\$0</b>
5061500	SG	\$219	\$4	\$56	\$17	\$95	\$12	\$34	\$1	\$0
<b>5061500 Total</b>		<b>\$219</b>	<b>\$4</b>	<b>\$56</b>	<b>\$17</b>	<b>\$95</b>	<b>\$12</b>	<b>\$34</b>	<b>\$1</b>	<b>\$0</b>
5061600	SG	\$20	\$0	\$5	\$2	\$9	\$1	\$3	\$0	\$0
<b>5061600 Total</b>		<b>\$20</b>	<b>\$0</b>	<b>\$5</b>	<b>\$2</b>	<b>\$9</b>	<b>\$1</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>
5062000	SG	\$1,536	\$26	\$395	\$122	\$665	\$82	\$242	\$5	\$0
<b>5062000 Total</b>		<b>\$1,536</b>	<b>\$26</b>	<b>\$395</b>	<b>\$122</b>	<b>\$665</b>	<b>\$82</b>	<b>\$242</b>	<b>\$5</b>	<b>\$0</b>
5063000	SG	(\$32,214)	(\$535)	(\$8,293)	(\$2,551)	(\$13,943)	(\$1,718)	(\$5,070)	(\$103)	\$0
<b>5063000 Total</b>		<b>(\$32,214)</b>	<b>(\$535)</b>	<b>(\$8,293)</b>	<b>(\$2,551)</b>	<b>(\$13,943)</b>	<b>(\$1,718)</b>	<b>(\$5,070)</b>	<b>(\$103)</b>	<b>\$0</b>
5064000	SG	\$6	\$0	\$2	\$0	\$3	\$0	\$1	\$0	\$0
<b>5064000 Total</b>		<b>\$6</b>	<b>\$0</b>	<b>\$2</b>	<b>\$0</b>	<b>\$3</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5065000	SG	\$280	\$5	\$72	\$22	\$121	\$15	\$44	\$1	\$0
<b>5065000 Total</b>		<b>\$280</b>	<b>\$5</b>	<b>\$72</b>	<b>\$22</b>	<b>\$121</b>	<b>\$15</b>	<b>\$44</b>	<b>\$1</b>	<b>\$0</b>
5066000	SG	\$856	\$14	\$220	\$68	\$371	\$46	\$135	\$3	\$0
<b>5066000 Total</b>		<b>\$856</b>	<b>\$14</b>	<b>\$220</b>	<b>\$68</b>	<b>\$371</b>	<b>\$46</b>	<b>\$135</b>	<b>\$3</b>	<b>\$0</b>
5067000	SG	\$1,950	\$32	\$502	\$154	\$844	\$104	\$307	\$6	\$0
<b>5067000 Total</b>		<b>\$1,950</b>	<b>\$32</b>	<b>\$502</b>	<b>\$154</b>	<b>\$844</b>	<b>\$104</b>	<b>\$307</b>	<b>\$6</b>	<b>\$0</b>
5068000	SG	\$7	\$0	\$2	\$1	\$3	\$0	\$1	\$0	\$0
<b>5068000 Total</b>		<b>\$7</b>	<b>\$0</b>	<b>\$2</b>	<b>\$1</b>	<b>\$3</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5069000	SG	\$177	\$3	\$46	\$14	\$77	\$9	\$28	\$1	\$0
<b>5069000 Total</b>		<b>\$177</b>	<b>\$3</b>	<b>\$46</b>	<b>\$14</b>	<b>\$77</b>	<b>\$9</b>	<b>\$28</b>	<b>\$1</b>	<b>\$0</b>
5069900	SG	\$1,852	\$31	\$477	\$147	\$802	\$99	\$291	\$6	\$0
<b>5069900 Total</b>		<b>\$1,852</b>	<b>\$31</b>	<b>\$477</b>	<b>\$147</b>	<b>\$802</b>	<b>\$99</b>	<b>\$291</b>	<b>\$6</b>	<b>\$0</b>
5070000	SG	\$427	\$7	\$110	\$34	\$185	\$23	\$67	\$1	\$0
<b>5070000</b>		<b>\$427</b>	<b>\$7</b>	<b>\$110</b>	<b>\$34</b>	<b>\$185</b>	<b>\$23</b>	<b>\$67</b>	<b>\$1</b>	<b>\$0</b>
	SSGCH	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2010

Allocation Method - Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
<b>5070000 Total</b>		<b>\$428</b>	<b>\$7</b>	<b>\$110</b>	<b>\$34</b>	<b>\$185</b>	<b>\$23</b>	<b>\$67</b>	<b>\$1</b>	<b>\$0</b>
5100000	SG	\$1,664	\$28	\$428	\$132	\$720	\$89	\$262	\$5	\$0
5100000	SSGCH	\$1,928	\$32	\$512	\$156	\$810	\$103	\$308	\$6	\$0
<b>5100000 Total</b>		<b>\$3,592</b>	<b>\$60</b>	<b>\$941</b>	<b>\$288</b>	<b>\$1,530</b>	<b>\$192</b>	<b>\$570</b>	<b>\$11</b>	<b>\$0</b>
5101000	SG	\$2,733	\$45	\$704	\$216	\$1,183	\$146	\$430	\$9	\$0
<b>5101000 Total</b>		<b>\$2,733</b>	<b>\$45</b>	<b>\$704</b>	<b>\$216</b>	<b>\$1,183</b>	<b>\$146</b>	<b>\$430</b>	<b>\$9</b>	<b>\$0</b>
5110000	SG	\$2,011	\$33	\$518	\$159	\$871	\$107	\$317	\$6	\$0
5110000	SSGCH	\$983	\$16	\$261	\$79	\$413	\$53	\$157	\$3	\$0
<b>5110000 Total</b>		<b>\$2,994</b>	<b>\$50</b>	<b>\$779</b>	<b>\$239</b>	<b>\$1,283</b>	<b>\$160</b>	<b>\$474</b>	<b>\$10</b>	<b>\$0</b>
5111000	SG	\$6,616	\$110	\$1,703	\$524	\$2,864	\$353	\$1,041	\$21	\$0
<b>5111000 Total</b>		<b>\$6,616</b>	<b>\$110</b>	<b>\$1,703</b>	<b>\$524</b>	<b>\$2,864</b>	<b>\$353</b>	<b>\$1,041</b>	<b>\$21</b>	<b>\$0</b>
5111100	SG	\$1,580	\$26	\$407	\$125	\$684	\$84	\$249	\$5	\$0
5111100	SSGCH	\$1,580	\$26	\$407	\$125	\$684	\$84	\$249	\$5	\$0
<b>5111100 Total</b>		<b>\$855</b>	<b>\$14</b>	<b>\$220</b>	<b>\$68</b>	<b>\$370</b>	<b>\$46</b>	<b>\$135</b>	<b>\$3</b>	<b>\$0</b>
5112000	SG	\$8,066	\$134	\$2,077	\$639	\$3,492	\$430	\$1,270	\$26	\$0
<b>5112000 Total</b>		<b>\$8,066</b>	<b>\$134</b>	<b>\$2,077</b>	<b>\$639</b>	<b>\$3,492</b>	<b>\$430</b>	<b>\$1,270</b>	<b>\$26</b>	<b>\$0</b>
5114000	SG	\$22	\$0	\$6	\$2	\$9	\$1	\$3	\$0	\$0
<b>5114000 Total</b>		<b>\$22</b>	<b>\$0</b>	<b>\$6</b>	<b>\$2</b>	<b>\$9</b>	<b>\$1</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>
5116000	SG	\$52	\$1	\$13	\$4	\$23	\$3	\$8	\$0	\$0
<b>5116000 Total</b>		<b>\$52</b>	<b>\$1</b>	<b>\$13</b>	<b>\$4</b>	<b>\$23</b>	<b>\$3</b>	<b>\$8</b>	<b>\$0</b>	<b>\$0</b>
5117000	SG	\$1,487	\$25	\$383	\$118	\$644	\$79	\$234	\$5	\$0
5117000	SSGCH	\$1,487	\$25	\$383	\$118	\$644	\$79	\$234	\$5	\$0
<b>5117000 Total</b>		<b>\$1,487</b>	<b>\$25</b>	<b>\$383</b>	<b>\$118</b>	<b>\$644</b>	<b>\$79</b>	<b>\$234</b>	<b>\$5</b>	<b>\$0</b>
5118000	SG	\$1,651	\$27	\$425	\$131	\$714	\$88	\$260	\$5	\$0
<b>5118000 Total</b>		<b>\$1,651</b>	<b>\$27</b>	<b>\$425</b>	<b>\$131</b>	<b>\$714</b>	<b>\$88</b>	<b>\$260</b>	<b>\$5</b>	<b>\$0</b>
5119000	SG	\$1,875	\$31	\$483	\$148	\$812	\$100	\$295	\$6	\$0
<b>5119000 Total</b>		<b>\$1,875</b>	<b>\$31</b>	<b>\$483</b>	<b>\$148</b>	<b>\$812</b>	<b>\$100</b>	<b>\$295</b>	<b>\$6</b>	<b>\$0</b>
5119900	SG	\$119	\$2	\$31	\$9	\$52	\$6	\$19	\$0	\$0
<b>5119900 Total</b>		<b>\$119</b>	<b>\$2</b>	<b>\$31</b>	<b>\$9</b>	<b>\$52</b>	<b>\$6</b>	<b>\$19</b>	<b>\$0</b>	<b>\$0</b>
5120000	SG	\$10,904	\$181	\$2,807	\$863	\$4,720	\$581	\$1,716	\$35	\$0
5120000	SSGCH	\$6,965	\$116	\$1,851	\$563	\$2,926	\$373	\$1,114	\$22	\$0
<b>5120000 Total</b>		<b>\$17,869</b>	<b>\$298</b>	<b>\$4,658</b>	<b>\$1,427</b>	<b>\$7,645</b>	<b>\$954</b>	<b>\$2,830</b>	<b>\$57</b>	<b>\$0</b>
5121000	SG	\$16,948	\$282	\$4,363	\$1,342	\$7,336	\$904	\$2,667	\$54	\$0
<b>5121000 Total</b>		<b>\$16,948</b>	<b>\$282</b>	<b>\$4,363</b>	<b>\$1,342</b>	<b>\$7,336</b>	<b>\$904</b>	<b>\$2,667</b>	<b>\$54</b>	<b>\$0</b>
5121100	SG	\$136	\$2	\$35	\$11	\$59	\$7	\$21	\$0	\$0
<b>5121100 Total</b>		<b>\$136</b>	<b>\$2</b>	<b>\$35</b>	<b>\$11</b>	<b>\$59</b>	<b>\$7</b>	<b>\$21</b>	<b>\$0</b>	<b>\$0</b>
5121200	SG	\$6,488	\$108	\$1,670	\$514	\$2,808	\$346	\$1,021	\$21	\$0
<b>5121200 Total</b>		<b>\$6,488</b>	<b>\$108</b>	<b>\$1,670</b>	<b>\$514</b>	<b>\$2,808</b>	<b>\$346</b>	<b>\$1,021</b>	<b>\$21</b>	<b>\$0</b>
5121400	SG	\$733	\$12	\$189	\$58	\$317	\$39	\$115	\$2	\$0
<b>5121400 Total</b>		<b>\$733</b>	<b>\$12</b>	<b>\$189</b>	<b>\$58</b>	<b>\$317</b>	<b>\$39</b>	<b>\$115</b>	<b>\$2</b>	<b>\$0</b>
5121500	SG	\$226	\$4	\$58	\$18	\$98	\$12	\$36	\$1	\$0
<b>5121500 Total</b>		<b>\$226</b>	<b>\$4</b>	<b>\$58</b>	<b>\$18</b>	<b>\$98</b>	<b>\$12</b>	<b>\$36</b>	<b>\$1</b>	<b>\$0</b>



### Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2010

Allocation Method - Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
<b>5121500 Total</b>		<b>\$226</b>	<b>\$4</b>	<b>\$58</b>	<b>\$18</b>	<b>\$98</b>	<b>\$12</b>	<b>\$36</b>	<b>\$1</b>	<b>\$0</b>
5121600	SG	\$2,431	\$40	\$626	\$192	\$1,052	\$130	\$383	\$8	\$0
<b>5121600 Total</b>		<b>\$2,431</b>	<b>\$40</b>	<b>\$626</b>	<b>\$192</b>	<b>\$1,052</b>	<b>\$130</b>	<b>\$383</b>	<b>\$8</b>	<b>\$0</b>
5121700	SG	\$323	\$5	\$83	\$26	\$140	\$17	\$51	\$1	\$0
<b>5121700 Total</b>		<b>\$323</b>	<b>\$5</b>	<b>\$83</b>	<b>\$26</b>	<b>\$140</b>	<b>\$17</b>	<b>\$51</b>	<b>\$1</b>	<b>\$0</b>
5121800	SG	\$4,748	\$79	\$1,222	\$376	\$2,055	\$253	\$747	\$15	\$0
<b>5121800 Total</b>		<b>\$4,748</b>	<b>\$79</b>	<b>\$1,222</b>	<b>\$376</b>	<b>\$2,055</b>	<b>\$253</b>	<b>\$747</b>	<b>\$15</b>	<b>\$0</b>
5121900	SG	\$40	\$1	\$10	\$3	\$17	\$2	\$6	\$0	\$0
<b>5121900 Total</b>		<b>\$40</b>	<b>\$1</b>	<b>\$10</b>	<b>\$3</b>	<b>\$17</b>	<b>\$2</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>
5122000	SG	\$2,345	\$39	\$604	\$186	\$1,015	\$125	\$369	\$7	\$0
<b>5122000 Total</b>		<b>\$2,345</b>	<b>\$39</b>	<b>\$604</b>	<b>\$186</b>	<b>\$1,015</b>	<b>\$125</b>	<b>\$369</b>	<b>\$7</b>	<b>\$0</b>
5122100	SG	\$2,646	\$44	\$681	\$210	\$1,145	\$141	\$416	\$8	\$0
<b>5122100 Total</b>		<b>\$2,646</b>	<b>\$44</b>	<b>\$681</b>	<b>\$210</b>	<b>\$1,145</b>	<b>\$141</b>	<b>\$416</b>	<b>\$8</b>	<b>\$0</b>
5122200	SG	\$10,027	\$167	\$2,581	\$794	\$4,340	\$535	\$1,578	\$32	\$0
<b>5122200 Total</b>		<b>\$10,027</b>	<b>\$167</b>	<b>\$2,581</b>	<b>\$794</b>	<b>\$4,340</b>	<b>\$535</b>	<b>\$1,578</b>	<b>\$32</b>	<b>\$0</b>
5122300	SG	\$3,463	\$58	\$891	\$274	\$1,499	\$185	\$545	\$11	\$0
<b>5122300 Total</b>		<b>\$3,463</b>	<b>\$58</b>	<b>\$891</b>	<b>\$274</b>	<b>\$1,499</b>	<b>\$185</b>	<b>\$545</b>	<b>\$11</b>	<b>\$0</b>
5122400	SG	\$686	\$11	\$177	\$54	\$297	\$37	\$108	\$2	\$0
<b>5122400 Total</b>		<b>\$686</b>	<b>\$11</b>	<b>\$177</b>	<b>\$54</b>	<b>\$297</b>	<b>\$37</b>	<b>\$108</b>	<b>\$2</b>	<b>\$0</b>
5122500	SG	\$243	\$4	\$63	\$19	\$105	\$13	\$38	\$1	\$0
<b>5122500 Total</b>		<b>\$243</b>	<b>\$4</b>	<b>\$63</b>	<b>\$19</b>	<b>\$105</b>	<b>\$13</b>	<b>\$38</b>	<b>\$1</b>	<b>\$0</b>
5122600	SG	\$531	\$9	\$137	\$42	\$230	\$28	\$84	\$2	\$0
<b>5122600 Total</b>		<b>\$531</b>	<b>\$9</b>	<b>\$137</b>	<b>\$42</b>	<b>\$230</b>	<b>\$28</b>	<b>\$84</b>	<b>\$2</b>	<b>\$0</b>
5122800	SG	\$2,625	\$44	\$676	\$208	\$1,136	\$140	\$413	\$8	\$0
<b>5122800 Total</b>		<b>\$2,625</b>	<b>\$44</b>	<b>\$676</b>	<b>\$208</b>	<b>\$1,136</b>	<b>\$140</b>	<b>\$413</b>	<b>\$8</b>	<b>\$0</b>
5122900	SG	\$8,914	\$148	\$2,295	\$706	\$3,858	\$475	\$1,403	\$29	\$0
<b>5122900 Total</b>		<b>\$8,914</b>	<b>\$148</b>	<b>\$2,295</b>	<b>\$706</b>	<b>\$3,858</b>	<b>\$475</b>	<b>\$1,403</b>	<b>\$29</b>	<b>\$0</b>
5123000	SG	\$6,166	\$102	\$1,587	\$488	\$2,669	\$329	\$971	\$20	\$0
<b>5123000 Total</b>		<b>\$6,166</b>	<b>\$102</b>	<b>\$1,587</b>	<b>\$488</b>	<b>\$2,669</b>	<b>\$329</b>	<b>\$971</b>	<b>\$20</b>	<b>\$0</b>
5123100	SG	\$635	\$11	\$164	\$50	\$275	\$34	\$100	\$2	\$0
<b>5123100 Total</b>		<b>\$635</b>	<b>\$11</b>	<b>\$164</b>	<b>\$50</b>	<b>\$275</b>	<b>\$34</b>	<b>\$100</b>	<b>\$2</b>	<b>\$0</b>
5123200	SG	\$779	\$13	\$201	\$62	\$337	\$42	\$123	\$2	\$0
<b>5123200 Total</b>		<b>\$779</b>	<b>\$13</b>	<b>\$201</b>	<b>\$62</b>	<b>\$337</b>	<b>\$42</b>	<b>\$123</b>	<b>\$2</b>	<b>\$0</b>
5123300	SG	\$48	\$1	\$12	\$4	\$21	\$3	\$8	\$0	\$0
<b>5123300 Total</b>		<b>\$48</b>	<b>\$1</b>	<b>\$12</b>	<b>\$4</b>	<b>\$21</b>	<b>\$3</b>	<b>\$8</b>	<b>\$0</b>	<b>\$0</b>
5123400	SG	\$2,421	\$40	\$623	\$192	\$1,048	\$129	\$381	\$8	\$0
<b>5123400 Total</b>		<b>\$2,421</b>	<b>\$40</b>	<b>\$623</b>	<b>\$192</b>	<b>\$1,048</b>	<b>\$129</b>	<b>\$381</b>	<b>\$8</b>	<b>\$0</b>
5124000	SG	\$1,076	\$18	\$277	\$85	\$466	\$57	\$169	\$3	\$0
<b>5124000 Total</b>		<b>\$1,076</b>	<b>\$18</b>	<b>\$277</b>	<b>\$85</b>	<b>\$466</b>	<b>\$57</b>	<b>\$169</b>	<b>\$3</b>	<b>\$0</b>
5125000	SG	\$5,570	\$93	\$1,434	\$441	\$2,411	\$297	\$877	\$18	\$0
<b>5125000 Total</b>		<b>\$5,570</b>	<b>\$93</b>	<b>\$1,434</b>	<b>\$441</b>	<b>\$2,411</b>	<b>\$297</b>	<b>\$877</b>	<b>\$18</b>	<b>\$0</b>



**Operations & Maintenance Expense (Actuals)**

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
5126000	MNT BOILR-FIRESIDE	\$1,936	\$32	\$498	\$153	\$838	\$103	\$305	\$6	\$0
<b>5126000 Total</b>		<b>\$1,936</b>	<b>\$32</b>	<b>\$498</b>	<b>\$153</b>	<b>\$838</b>	<b>\$103</b>	<b>\$305</b>	<b>\$6</b>	<b>\$0</b>
5127000	MNT BLR-BEARNG WTR	\$164	\$3	\$42	\$13	\$71	\$9	\$26	\$1	\$0
<b>5127000 Total</b>		<b>\$164</b>	<b>\$3</b>	<b>\$42</b>	<b>\$13</b>	<b>\$71</b>	<b>\$9</b>	<b>\$26</b>	<b>\$1</b>	<b>\$0</b>
5128000	MNT BOILR WTR/STMD	\$5,296	\$88	\$1,363	\$419	\$2,293	\$282	\$834	\$17	\$0
<b>5128000 Total</b>		<b>\$5,296</b>	<b>\$88</b>	<b>\$1,363</b>	<b>\$419</b>	<b>\$2,293</b>	<b>\$282</b>	<b>\$834</b>	<b>\$17</b>	<b>\$0</b>
5129000	MNT BOIL-COMP AIR	\$572	\$9	\$147	\$45	\$247	\$30	\$90	\$2	\$0
<b>5129000 Total</b>		<b>\$572</b>	<b>\$9</b>	<b>\$147</b>	<b>\$45</b>	<b>\$247</b>	<b>\$30</b>	<b>\$90</b>	<b>\$2</b>	<b>\$0</b>
5129900	MAINT BOILER-MISC	\$372	\$6	\$96	\$29	\$161	\$20	\$59	\$1	\$0
<b>5129900 Total</b>		<b>\$372</b>	<b>\$6</b>	<b>\$96</b>	<b>\$29</b>	<b>\$161</b>	<b>\$20</b>	<b>\$59</b>	<b>\$1</b>	<b>\$0</b>
5130000	MAINT ELEC PLANT	\$1,941	\$32	\$500	\$154	\$840	\$103	\$305	\$6	\$0
5130000	MAINT ELEC PLANT	\$1,015	\$17	\$270	\$82	\$426	\$54	\$162	\$3	\$0
<b>5130000 Total</b>		<b>\$2,956</b>	<b>\$49</b>	<b>\$769</b>	<b>\$236</b>	<b>\$1,266</b>	<b>\$158</b>	<b>\$468</b>	<b>\$9</b>	<b>\$0</b>
5131000	MAINT ELEC-AC	\$17,390	\$289	\$4,477	\$1,377	\$7,527	\$927	\$2,737	\$56	\$0
<b>5131000 Total</b>		<b>\$17,390</b>	<b>\$289</b>	<b>\$4,477</b>	<b>\$1,377</b>	<b>\$7,527</b>	<b>\$927</b>	<b>\$2,737</b>	<b>\$56</b>	<b>\$0</b>
5131100	MAINT/LUBE-OIL SYS	\$876	\$15	\$225	\$69	\$379	\$47	\$138	\$3	\$0
<b>5131100 Total</b>		<b>\$876</b>	<b>\$15</b>	<b>\$225</b>	<b>\$69</b>	<b>\$379</b>	<b>\$47</b>	<b>\$138</b>	<b>\$3</b>	<b>\$0</b>
5131400	MAINT/MAIN TURBINE	\$7,916	\$132	\$2,038	\$627	\$3,426	\$422	\$1,246	\$25	\$0
<b>5131400 Total</b>		<b>\$7,916</b>	<b>\$132</b>	<b>\$2,038</b>	<b>\$627</b>	<b>\$3,426</b>	<b>\$422</b>	<b>\$1,246</b>	<b>\$25</b>	<b>\$0</b>
5132000	MAINT ALARMS/INFO	\$1,763	\$29	\$454	\$140	\$763	\$94	\$278	\$6	\$0
<b>5132000 Total</b>		<b>\$1,763</b>	<b>\$29</b>	<b>\$454</b>	<b>\$140</b>	<b>\$763</b>	<b>\$94</b>	<b>\$278</b>	<b>\$6</b>	<b>\$0</b>
5133000	MAINT/AIR-COOL-CON	\$572	\$10	\$147	\$45	\$248	\$31	\$90	\$2	\$0
<b>5133000 Total</b>		<b>\$572</b>	<b>\$10</b>	<b>\$147</b>	<b>\$45</b>	<b>\$248</b>	<b>\$31</b>	<b>\$90</b>	<b>\$2</b>	<b>\$0</b>
5134000	MAINT/COMPNT COOL	\$111	\$2	\$29	\$9	\$48	\$6	\$17	\$0	\$0
<b>5134000 Total</b>		<b>\$111</b>	<b>\$2</b>	<b>\$29</b>	<b>\$9</b>	<b>\$48</b>	<b>\$6</b>	<b>\$17</b>	<b>\$0</b>	<b>\$0</b>
5135000	MAINT/COMPNT AUXIL	\$1,156	\$19	\$298	\$92	\$500	\$62	\$182	\$4	\$0
<b>5135000 Total</b>		<b>\$1,156</b>	<b>\$19</b>	<b>\$298</b>	<b>\$92</b>	<b>\$500</b>	<b>\$62</b>	<b>\$182</b>	<b>\$4</b>	<b>\$0</b>
5137000	MAINT-COOLING TOWR	\$2,111	\$35	\$543	\$167	\$914	\$113	\$332	\$7	\$0
<b>5137000 Total</b>		<b>\$2,111</b>	<b>\$35</b>	<b>\$543</b>	<b>\$167</b>	<b>\$914</b>	<b>\$113</b>	<b>\$332</b>	<b>\$7</b>	<b>\$0</b>
5138000	MAINT-CIRCUL WATER	\$1,269	\$21	\$327	\$100	\$549	\$68	\$200	\$4	\$0
<b>5138000 Total</b>		<b>\$1,269</b>	<b>\$21</b>	<b>\$327</b>	<b>\$100</b>	<b>\$549</b>	<b>\$68</b>	<b>\$200</b>	<b>\$4</b>	<b>\$0</b>
5139000	MAINT-ELECT - DC	\$287	\$5	\$74	\$23	\$124	\$15	\$45	\$1	\$0
<b>5139000 Total</b>		<b>\$287</b>	<b>\$5</b>	<b>\$74</b>	<b>\$23</b>	<b>\$124</b>	<b>\$15</b>	<b>\$45</b>	<b>\$1</b>	<b>\$0</b>
5139900	MNT ELEC PLT-MISC	\$33	\$1	\$9	\$3	\$14	\$2	\$5	\$0	\$0
<b>5139900 Total</b>		<b>\$33</b>	<b>\$1</b>	<b>\$9</b>	<b>\$3</b>	<b>\$14</b>	<b>\$2</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>
5140000	MAINT MISC STM PLN	\$2,538	\$42	\$653	\$201	\$1,099	\$135	\$400	\$8	\$0
5140000	MAINT MISC STM PLN	\$3,264	\$55	\$867	\$264	\$1,371	\$175	\$522	\$10	\$0
<b>5140000 Total</b>		<b>\$5,802</b>	<b>\$97</b>	<b>\$1,521</b>	<b>\$465</b>	<b>\$2,470</b>	<b>\$310</b>	<b>\$922</b>	<b>\$18</b>	<b>\$0</b>
5141000	MISC STM-COMP AIR	\$2,544	\$42	\$655	\$201	\$1,101	\$136	\$400	\$8	\$0
<b>5141000 Total</b>		<b>\$2,544</b>	<b>\$42</b>	<b>\$655</b>	<b>\$201</b>	<b>\$1,101</b>	<b>\$136</b>	<b>\$400</b>	<b>\$8</b>	<b>\$0</b>
5142000	MISC STM PLT-CONSU	\$22	\$0	\$6	\$2	\$10	\$1	\$3	\$0	\$0
<b>5142000 Total</b>		<b>\$22</b>	<b>\$0</b>	<b>\$6</b>	<b>\$2</b>	<b>\$10</b>	<b>\$1</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>





**Operations & Maintenance Expense (Actuals)**

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
<b>5142000 Total</b>		<b>\$22</b>	<b>\$0</b>	<b>\$6</b>	<b>\$2</b>	<b>\$10</b>	<b>\$1</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>
5144000	SG	\$369	\$6	\$95	\$29	\$160	\$20	\$58	\$1	\$0
<b>5144000 Total</b>		<b>\$369</b>	<b>\$6</b>	<b>\$95</b>	<b>\$29</b>	<b>\$160</b>	<b>\$20</b>	<b>\$58</b>	<b>\$1</b>	<b>\$0</b>
5145000	SG	\$399	\$7	\$103	\$32	\$173	\$21	\$63	\$1	\$0
<b>5145000 Total</b>		<b>\$399</b>	<b>\$7</b>	<b>\$103</b>	<b>\$32</b>	<b>\$173</b>	<b>\$21</b>	<b>\$63</b>	<b>\$1</b>	<b>\$0</b>
5146000	SG	\$163	\$3	\$42	\$13	\$71	\$9	\$26	\$1	\$0
<b>5146000 Total</b>		<b>\$163</b>	<b>\$3</b>	<b>\$42</b>	<b>\$13</b>	<b>\$71</b>	<b>\$9</b>	<b>\$26</b>	<b>\$1</b>	<b>\$0</b>
5147000	SG	\$2,282	\$38	\$587	\$181	\$988	\$122	\$359	\$7	\$0
<b>5147000 Total</b>		<b>\$2,282</b>	<b>\$38</b>	<b>\$587</b>	<b>\$181</b>	<b>\$988</b>	<b>\$122</b>	<b>\$359</b>	<b>\$7</b>	<b>\$0</b>
5148000	SG	\$1,037	\$17	\$267	\$82	\$449	\$55	\$163	\$3	\$0
<b>5148000 Total</b>		<b>\$1,037</b>	<b>\$17</b>	<b>\$267</b>	<b>\$82</b>	<b>\$449</b>	<b>\$55</b>	<b>\$163</b>	<b>\$3</b>	<b>\$0</b>
5149000	SG	\$114	\$2	\$29	\$9	\$49	\$6	\$18	\$0	\$0
<b>5149000 Total</b>		<b>\$114</b>	<b>\$2</b>	<b>\$29</b>	<b>\$9</b>	<b>\$49</b>	<b>\$6</b>	<b>\$18</b>	<b>\$0</b>	<b>\$0</b>
5350000	SG-P	\$6,800	\$113	\$1,751	\$539	\$2,943	\$363	\$1,070	\$22	\$0
5350000	SG-U	\$319	\$5	\$82	\$25	\$138	\$17	\$50	\$1	\$0
<b>5350000 Total</b>		<b>\$7,120</b>	<b>\$118</b>	<b>\$1,833</b>	<b>\$564</b>	<b>\$3,082</b>	<b>\$380</b>	<b>\$1,121</b>	<b>\$23</b>	<b>\$0</b>
5360000	SG-P	\$233	\$4	\$60	\$18	\$101	\$12	\$37	\$1	\$0
<b>5360000 Total</b>		<b>\$233</b>	<b>\$4</b>	<b>\$60</b>	<b>\$18</b>	<b>\$101</b>	<b>\$12</b>	<b>\$37</b>	<b>\$1</b>	<b>\$0</b>
5370000	SG-P	\$1,706	\$28	\$439	\$135	\$738	\$91	\$269	\$5	\$0
<b>5370000 Total</b>		<b>\$1,706</b>	<b>\$28</b>	<b>\$439</b>	<b>\$135</b>	<b>\$738</b>	<b>\$91</b>	<b>\$269</b>	<b>\$5</b>	<b>\$0</b>
5371000	SG-P	\$31	\$1	\$8	\$2	\$13	\$2	\$5	\$0	\$0
5371000	SG-U	\$94	\$2	\$24	\$7	\$41	\$5	\$15	\$0	\$0
<b>5371000 Total</b>		<b>\$124</b>	<b>\$2</b>	<b>\$32</b>	<b>\$10</b>	<b>\$54</b>	<b>\$7</b>	<b>\$20</b>	<b>\$0</b>	<b>\$0</b>
5372000	SG-P	\$92	\$2	\$24	\$7	\$40	\$5	\$14	\$0	\$0
<b>5372000 Total</b>		<b>\$92</b>	<b>\$2</b>	<b>\$24</b>	<b>\$7</b>	<b>\$40</b>	<b>\$5</b>	<b>\$14</b>	<b>\$0</b>	<b>\$0</b>
5374000	SG-P	\$274	\$5	\$70	\$22	\$119	\$15	\$43	\$1	\$0
5374000	SG-U	\$5	\$0	\$1	\$0	\$2	\$0	\$1	\$0	\$0
<b>5374000 Total</b>		<b>\$279</b>	<b>\$5</b>	<b>\$72</b>	<b>\$22</b>	<b>\$121</b>	<b>\$15</b>	<b>\$44</b>	<b>\$1</b>	<b>\$0</b>
5379000	SG-P	\$942	\$16	\$242	\$75	\$408	\$50	\$148	\$3	\$0
5379000	SG-U	\$182	\$3	\$47	\$14	\$79	\$10	\$29	\$1	\$0
<b>5379000 Total</b>		<b>\$1,124</b>	<b>\$19</b>	<b>\$289</b>	<b>\$89</b>	<b>\$486</b>	<b>\$60</b>	<b>\$177</b>	<b>\$4</b>	<b>\$0</b>
5390000	SG-P	\$12,845	\$214	\$3,307	\$1,017	\$5,560	\$685	\$2,022	\$41	\$0
5390000	SG-U	\$6,827	\$113	\$1,757	\$541	\$2,955	\$364	\$1,074	\$22	\$0
<b>5390000 Total</b>		<b>\$19,672</b>	<b>\$327</b>	<b>\$5,064</b>	<b>\$1,558</b>	<b>\$8,515</b>	<b>\$1,049</b>	<b>\$3,096</b>	<b>\$63</b>	<b>\$0</b>
5400000	SG-P	\$238	\$4	\$61	\$19	\$103	\$13	\$37	\$1	\$0
5400000	SG-U	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5400000 Total</b>		<b>\$239</b>	<b>\$4</b>	<b>\$62</b>	<b>\$19</b>	<b>\$103</b>	<b>\$13</b>	<b>\$38</b>	<b>\$1</b>	<b>\$0</b>
5410000	SG-P	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5410000 Total</b>		<b>\$1</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>
5420000	SG-P	\$1,175	\$20	\$303	\$93	\$509	\$63	\$185	\$4	\$0
5420000	SG-U	\$186	\$3	\$48	\$15	\$81	\$10	\$29	\$1	\$0



### Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
5420000	MAINT OF STRUCTURE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5420000 Total</b>	SNPPH-P	<b>\$1,362</b>	<b>\$23</b>	<b>\$351</b>	<b>\$108</b>	<b>\$589</b>	<b>\$73</b>	<b>\$214</b>	<b>\$4</b>	<b>\$0</b>
5430000	MNT DAMS & WTR SYS	\$1,472	\$24	\$379	\$117	\$637	\$78	\$232	\$5	\$0
5430000	MNT DAMS & WTR SYS	\$534	\$9	\$137	\$42	\$231	\$28	\$84	\$2	\$0
<b>5430000 Total</b>		<b>\$2,006</b>	<b>\$33</b>	<b>\$516</b>	<b>\$159</b>	<b>\$868</b>	<b>\$107</b>	<b>\$316</b>	<b>\$6</b>	<b>\$0</b>
5440000	MAINT OF ELEC PLNT	\$121	\$2	\$31	\$10	\$53	\$6	\$19	\$0	\$0
<b>5440000 Total</b>	SG-U	<b>\$121</b>	<b>\$2</b>	<b>\$31</b>	<b>\$10</b>	<b>\$53</b>	<b>\$6</b>	<b>\$19</b>	<b>\$0</b>	<b>\$0</b>
5441000	PRIME MOVERS & GEN	\$722	\$12	\$186	\$57	\$312	\$38	\$114	\$2	\$0
5441000	PRIME MOVERS & GEN	\$46	\$1	\$12	\$4	\$20	\$2	\$7	\$0	\$0
<b>5441000 Total</b>		<b>\$768</b>	<b>\$13</b>	<b>\$198</b>	<b>\$61</b>	<b>\$332</b>	<b>\$41</b>	<b>\$121</b>	<b>\$2</b>	<b>\$0</b>
5442000	ACCESS ELEC EQUIP	\$764	\$13	\$197	\$60	\$331	\$41	\$120	\$2	\$0
5442000	ACCESS ELEC EQUIP	\$205	\$3	\$53	\$16	\$89	\$11	\$32	\$1	\$0
<b>5442000 Total</b>		<b>\$969</b>	<b>\$16</b>	<b>\$249</b>	<b>\$77</b>	<b>\$419</b>	<b>\$52</b>	<b>\$153</b>	<b>\$3</b>	<b>\$0</b>
5450000	MNT MISC HYDRO PLT	\$4	\$0	\$1	\$0	\$2	\$0	\$1	\$0	\$0
<b>5450000 Total</b>	SG-P	<b>\$4</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$2</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
5451000	MNT-FISH/WILDLIFE	\$328	\$5	\$85	\$26	\$142	\$18	\$52	\$1	\$0
<b>5451000 Total</b>	SG-P	<b>\$328</b>	<b>\$5</b>	<b>\$85</b>	<b>\$26</b>	<b>\$142</b>	<b>\$18</b>	<b>\$52</b>	<b>\$1</b>	<b>\$0</b>
5454000	MAINT-OTH REC FAC	\$53	\$1	\$14	\$4	\$23	\$3	\$8	\$0	\$0
5454000	MAINT-OTH REC FAC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5454000 Total</b>	SG-U	<b>\$53</b>	<b>\$1</b>	<b>\$14</b>	<b>\$4</b>	<b>\$23</b>	<b>\$3</b>	<b>\$8</b>	<b>\$0</b>	<b>\$0</b>
5455000	MAINT-RDS/TRAIL/BR	\$570	\$9	\$147	\$45	\$247	\$30	\$90	\$2	\$0
5455000	MAINT-RDS/TRAIL/BR	\$340	\$6	\$88	\$27	\$147	\$18	\$54	\$1	\$0
<b>5455000 Total</b>		<b>\$911</b>	<b>\$15</b>	<b>\$234</b>	<b>\$72</b>	<b>\$394</b>	<b>\$49</b>	<b>\$143</b>	<b>\$3</b>	<b>\$0</b>
5459000	MAINT HYDRO-OTHER	\$938	\$16	\$242	\$74	\$406	\$50	\$148	\$3	\$0
5459000	MAINT HYDRO-OTHER	\$342	\$6	\$88	\$27	\$148	\$18	\$54	\$1	\$0
<b>5459000 Total</b>		<b>\$1,281</b>	<b>\$21</b>	<b>\$330</b>	<b>\$101</b>	<b>\$554</b>	<b>\$68</b>	<b>\$202</b>	<b>\$4</b>	<b>\$0</b>
5460000	OPER SUPERV & ENG	\$292	\$5	\$75	\$23	\$127	\$16	\$46	\$1	\$0
<b>5460000 Total</b>	SG	<b>\$292</b>	<b>\$5</b>	<b>\$75</b>	<b>\$23</b>	<b>\$127</b>	<b>\$16</b>	<b>\$46</b>	<b>\$1</b>	<b>\$0</b>
5471000	NATURAL GAS	\$426,045	\$6,596	\$104,080	\$31,727	\$181,438	\$26,045	\$74,701	\$1,457	\$0
5471000	NATURAL GAS	\$32,789	\$508	\$8,008	\$2,442	\$13,965	\$2,006	\$5,748	\$112	\$0
<b>5471000 Total</b>	SE SSECT	<b>\$458,834</b>	<b>\$7,104</b>	<b>\$112,088</b>	<b>\$34,169</b>	<b>\$195,404</b>	<b>\$28,051</b>	<b>\$80,449</b>	<b>\$1,569</b>	<b>\$0</b>
5480000	GENERATION EXP	\$13,626	\$226	\$3,508	\$1,079	\$5,898	\$727	\$2,145	\$44	\$0
5480000	GENERATION EXP	\$1,433	\$24	\$369	\$113	\$621	\$76	\$226	\$5	\$0
<b>5480000 Total</b>	SG SSGCT	<b>\$15,059</b>	<b>\$250</b>	<b>\$3,877</b>	<b>\$1,193</b>	<b>\$6,519</b>	<b>\$803</b>	<b>\$2,370</b>	<b>\$48</b>	<b>\$0</b>
5490000	MIS OTH PWR GEN EX	\$19,260	\$320	\$4,958	\$1,525	\$8,337	\$1,027	\$3,031	\$62	\$0
<b>5490000 Total</b>	SG	<b>\$19,260</b>	<b>\$320</b>	<b>\$4,958</b>	<b>\$1,525</b>	<b>\$8,337</b>	<b>\$1,027</b>	<b>\$3,031</b>	<b>\$62</b>	<b>\$0</b>
5500000	RENTS (OTHER GEN)	\$2,596	\$43	\$668	\$206	\$1,124	\$138	\$409	\$8	\$0
<b>5500000 Total</b>	SG	<b>\$2,596</b>	<b>\$43</b>	<b>\$668</b>	<b>\$206</b>	<b>\$1,124</b>	<b>\$138</b>	<b>\$409</b>	<b>\$8</b>	<b>\$0</b>
5520000	MAINT OF STRUCTURE	\$1,458	\$24	\$375	\$115	\$631	\$78	\$229	\$5	\$0
5520000	MAINT OF STRUCTURE	\$230	\$4	\$59	\$18	\$100	\$12	\$36	\$1	\$0
<b>5520000 Total</b>	SG SSGCT	<b>\$1,688</b>	<b>\$28</b>	<b>\$434</b>	<b>\$134</b>	<b>\$731</b>	<b>\$90</b>	<b>\$266</b>	<b>\$5</b>	<b>\$0</b>



### Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
5530000	MNT GEN & ELEC PLT	\$8,789	\$146	\$2,263	\$696	\$3,804	\$469	\$1,383	\$28	\$0
5530000	MNT GEN & ELEC PLT	\$3,663	\$61	\$942	\$290	\$1,586	\$195	\$576	\$12	\$0
<b>5530000 Total</b>		<b>\$12,451</b>	<b>\$207</b>	<b>\$3,205</b>	<b>\$986</b>	<b>\$5,390</b>	<b>\$664</b>	<b>\$1,960</b>	<b>\$40</b>	<b>\$0</b>
5540000	MNT MSC OTH PWR GN	\$1,966	\$33	\$506	\$156	\$851	\$105	\$309	\$6	\$0
5540000	MNT MSC OTH PWR GN	\$144	\$2	\$37	\$11	\$62	\$8	\$23	\$0	\$0
<b>5540000 Total</b>		<b>\$2,110</b>	<b>\$35</b>	<b>\$543</b>	<b>\$167</b>	<b>\$913</b>	<b>\$112</b>	<b>\$332</b>	<b>\$7</b>	<b>\$0</b>
5546000	MISC PLANT EQUIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5546000 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>
5550000	PURCHASED POWER	(\$185,809)	(\$3,088)	(\$47,834)	(\$14,714)	(\$80,426)	(\$9,908)	(\$29,245)	(\$594)	\$0
<b>5550000 Total</b>		<b>(\$185,809)</b>	<b>(\$3,088)</b>	<b>(\$47,834)</b>	<b>(\$14,714)</b>	<b>(\$80,426)</b>	<b>(\$9,908)</b>	<b>(\$29,245)</b>	<b>(\$594)</b>	<b>\$0</b>
5551100	REG BILL OR-(PACF)	(\$28,357)	\$0	(\$28,357)	\$0	\$0	\$0	\$0	\$0	\$0
<b>5551100 Total</b>		<b>(\$28,357)</b>	<b>\$0</b>	<b>(\$28,357)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5551200	REG BILL-WA (PACF)	(\$8,686)	\$0	\$0	(\$8,686)	\$0	\$0	\$0	\$0	\$0
<b>5551200 Total</b>		<b>(\$8,686)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$8,686)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5551330	REG BILL-ID (UTAH)	\$1,310	\$0	\$0	\$0	\$0	\$1,310	\$0	\$0	\$0
<b>5551330 Total</b>		<b>\$1,310</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,310</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5552500	OTH/INT/REC/DEL	(\$7,596)	(\$118)	(\$1,856)	(\$566)	(\$3,235)	(\$464)	(\$1,332)	(\$26)	\$0
<b>5552500 Total</b>		<b>(\$7,596)</b>	<b>(\$118)</b>	<b>(\$1,856)</b>	<b>(\$566)</b>	<b>(\$3,235)</b>	<b>(\$464)</b>	<b>(\$1,332)</b>	<b>(\$26)</b>	<b>\$0</b>
5555500	IPP ENERGY PURCH	\$26,301	\$437	\$6,771	\$2,083	\$11,384	\$1,402	\$4,140	\$84	\$0
<b>5555500 Total</b>		<b>\$26,301</b>	<b>\$437</b>	<b>\$6,771</b>	<b>\$2,083</b>	<b>\$11,384</b>	<b>\$1,402</b>	<b>\$4,140</b>	<b>\$84</b>	<b>\$0</b>
5556200	TRADING NETTED-LOSS	\$818	\$14	\$211	\$65	\$354	\$44	\$129	\$3	\$0
<b>5556200 Total</b>		<b>\$818</b>	<b>\$14</b>	<b>\$211</b>	<b>\$65</b>	<b>\$354</b>	<b>\$44</b>	<b>\$129</b>	<b>\$3</b>	<b>\$0</b>
5556300	FIRM ENERGY PURCH	\$400,697	\$6,660	\$103,153	\$31,732	\$173,438	\$21,366	\$63,066	\$1,281	\$0
<b>5556300 Total</b>		<b>\$400,697</b>	<b>\$6,660</b>	<b>\$103,153</b>	<b>\$31,732</b>	<b>\$173,438</b>	<b>\$21,366</b>	<b>\$63,066</b>	<b>\$1,281</b>	<b>\$0</b>
5556400	FIRM DEMAND PURCH	\$73,951	\$1,229	\$19,038	\$5,856	\$32,009	\$3,943	\$11,639	\$236	\$0
<b>5556400 Total</b>		<b>\$73,951</b>	<b>\$1,229</b>	<b>\$19,038</b>	<b>\$5,856</b>	<b>\$32,009</b>	<b>\$3,943</b>	<b>\$11,639</b>	<b>\$236</b>	<b>\$0</b>
5556500	PRE-MERG FIRM PURC	\$28,563	\$442	\$6,978	\$2,127	\$12,164	\$1,746	\$5,008	\$98	\$0
<b>5556500 Total</b>		<b>\$28,563</b>	<b>\$442</b>	<b>\$6,978</b>	<b>\$2,127</b>	<b>\$12,164</b>	<b>\$1,746</b>	<b>\$5,008</b>	<b>\$98</b>	<b>\$0</b>
5556600	PRE-MERG DEM P-PPL	\$22,357	\$372	\$5,755	\$1,770	\$9,677	\$1,192	\$3,519	\$71	\$0
<b>5556600 Total</b>		<b>\$22,357</b>	<b>\$372</b>	<b>\$5,755</b>	<b>\$1,770</b>	<b>\$9,677</b>	<b>\$1,192</b>	<b>\$3,519</b>	<b>\$71</b>	<b>\$0</b>
5556700	POST-MERG FIRM PUR	\$48,171	\$801	\$12,401	\$3,815	\$20,851	\$2,569	\$7,582	\$154	\$0
<b>5556700 Total</b>		<b>\$48,171</b>	<b>\$801</b>	<b>\$12,401</b>	<b>\$3,815</b>	<b>\$20,851</b>	<b>\$2,569</b>	<b>\$7,582</b>	<b>\$154</b>	<b>\$0</b>
5556800	PRE-MERG DEM P-UPL	\$1,817	\$30	\$468	\$144	\$786	\$97	\$286	\$6	\$0
<b>5556800 Total</b>		<b>\$1,817</b>	<b>\$30</b>	<b>\$468</b>	<b>\$144</b>	<b>\$786</b>	<b>\$97</b>	<b>\$286</b>	<b>\$6</b>	<b>\$0</b>
5556900	PRE-MRG ENERGY-UPL	\$15,730	\$244	\$3,843	\$1,171	\$6,699	\$962	\$2,758	\$54	\$0
<b>5556900 Total</b>		<b>\$15,730</b>	<b>\$244</b>	<b>\$3,843</b>	<b>\$1,171</b>	<b>\$6,699</b>	<b>\$962</b>	<b>\$2,758</b>	<b>\$54</b>	<b>\$0</b>
5558000	PUR PWR-UNDR CAP LEA	\$3,631	\$60	\$935	\$288	\$1,572	\$194	\$572	\$12	\$0
<b>5558000 Total</b>		<b>\$3,631</b>	<b>\$60</b>	<b>\$935</b>	<b>\$288</b>	<b>\$1,572</b>	<b>\$194</b>	<b>\$572</b>	<b>\$12</b>	<b>\$0</b>
5560000	SYS CTRL & LD DISP	\$1,054	\$18	\$271	\$83	\$456	\$56	\$166	\$3	\$0
<b>5560000 Total</b>		<b>\$1,054</b>	<b>\$18</b>	<b>\$271</b>	<b>\$83</b>	<b>\$456</b>	<b>\$56</b>	<b>\$166</b>	<b>\$3</b>	<b>\$0</b>
5570000	OTHER EXPENSES	\$49,035	\$815	\$12,623	\$3,883	\$21,224	\$2,615	\$7,718	\$157	\$0



### Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
<b>5570000 Total</b>		<b>\$49,035</b>	<b>\$815</b>	<b>\$12,623</b>	<b>\$3,883</b>	<b>\$21,224</b>	<b>\$2,615</b>	<b>\$7,718</b>	<b>\$157</b>	<b>\$0</b>
5573000 OTHER EXPENSES-DSM I	SG	\$70	\$1	\$18	\$6	\$30	\$4	\$11	\$0	\$0
<b>5573000 Total</b>		<b>\$70</b>	<b>\$1</b>	<b>\$18</b>	<b>\$6</b>	<b>\$30</b>	<b>\$4</b>	<b>\$11</b>	<b>\$0</b>	<b>\$0</b>
5578000 OTH EXP-CHOLLA REG	IDU	(\$33)	\$0	\$0	\$0	\$0	(\$33)	\$0	\$0	\$0
5578000 OTH EXP-CHOLLA REG	OR	(\$54)	\$0	(\$54)	\$0	\$0	\$0	\$0	\$0	\$0
5578000 OTH EXP-CHOLLA REG	SGCT	\$1,122	\$19	\$290	\$89	\$487	\$60	\$177	\$0	\$0
5578000 OTH EXP-CHOLLA REG	WA	(\$97)	\$0	\$0	(\$97)	\$0	\$0	\$0	\$0	\$0
<b>5578000 Total</b>		<b>\$939</b>	<b>\$19</b>	<b>\$236</b>	<b>(\$8)</b>	<b>\$487</b>	<b>\$27</b>	<b>\$177</b>	<b>\$0</b>	<b>\$0</b>
5600000 OPER SUPERV & ENG	SG	\$4,167	\$69	\$1,073	\$330	\$1,804	\$222	\$656	\$13	\$0
<b>5600000 Total</b>		<b>\$4,167</b>	<b>\$69</b>	<b>\$1,073</b>	<b>\$330</b>	<b>\$1,804</b>	<b>\$222</b>	<b>\$656</b>	<b>\$13</b>	<b>\$0</b>
5612000 LD - MONITOR & OPER	SG	\$8,746	\$145	\$2,252	\$693	\$3,786	\$466	\$1,377	\$28	\$0
<b>5612000 Total</b>		<b>\$8,746</b>	<b>\$145</b>	<b>\$2,252</b>	<b>\$693</b>	<b>\$3,786</b>	<b>\$466</b>	<b>\$1,377</b>	<b>\$28</b>	<b>\$0</b>
5616000 TRANS SVC STUDIES	SG	\$101	\$2	\$26	\$8	\$44	\$5	\$16	\$0	\$0
<b>5616000 Total</b>		<b>\$101</b>	<b>\$2</b>	<b>\$26</b>	<b>\$8</b>	<b>\$44</b>	<b>\$5</b>	<b>\$16</b>	<b>\$0</b>	<b>\$0</b>
5617000 GEN INTERCNCCT STUD	SG	\$867	\$14	\$223	\$69	\$375	\$46	\$136	\$3	\$0
<b>5617000 Total</b>		<b>\$867</b>	<b>\$14</b>	<b>\$223</b>	<b>\$69</b>	<b>\$375</b>	<b>\$46</b>	<b>\$136</b>	<b>\$3</b>	<b>\$0</b>
5620000 STATION EXP(TRANS)	SG	\$1,395	\$23	\$359	\$110	\$604	\$74	\$220	\$4	\$0
<b>5620000 Total</b>		<b>\$1,395</b>	<b>\$23</b>	<b>\$359</b>	<b>\$110</b>	<b>\$604</b>	<b>\$74</b>	<b>\$220</b>	<b>\$4</b>	<b>\$0</b>
5630000 OVERHEAD LINE EXP	SG	\$118	\$2	\$30	\$9	\$51	\$6	\$19	\$0	\$0
<b>5630000 Total</b>		<b>\$118</b>	<b>\$2</b>	<b>\$30</b>	<b>\$9</b>	<b>\$51</b>	<b>\$6</b>	<b>\$19</b>	<b>\$0</b>	<b>\$0</b>
5650000 TRNS ELEC BY OTHERS	SG	\$1,598	\$27	\$411	\$127	\$692	\$85	\$252	\$5	\$0
<b>5650000 Total</b>		<b>\$1,598</b>	<b>\$27</b>	<b>\$411</b>	<b>\$127</b>	<b>\$692</b>	<b>\$85</b>	<b>\$252</b>	<b>\$5</b>	<b>\$0</b>
5651000 S/T FIRM WHEELING	SG	\$7,284	\$121	\$1,875	\$577	\$3,153	\$388	\$1,146	\$23	\$0
<b>5651000 Total</b>		<b>\$7,284</b>	<b>\$121</b>	<b>\$1,875</b>	<b>\$577</b>	<b>\$3,153</b>	<b>\$388</b>	<b>\$1,146</b>	<b>\$23</b>	<b>\$0</b>
5652500 NON-FIRM WHEEL EXP	SE	\$4,668	\$72	\$1,140	\$348	\$1,988	\$285	\$818	\$16	\$0
<b>5652500 Total</b>		<b>\$4,668</b>	<b>\$72</b>	<b>\$1,140</b>	<b>\$348</b>	<b>\$1,988</b>	<b>\$285</b>	<b>\$818</b>	<b>\$16</b>	<b>\$0</b>
5652600 PRE-MERG FRM W-PPL	SG	\$13,260	\$220	\$3,414	\$1,050	\$5,739	\$707	\$2,087	\$42	\$0
<b>5652600 Total</b>		<b>\$13,260</b>	<b>\$220</b>	<b>\$3,414</b>	<b>\$1,050</b>	<b>\$5,739</b>	<b>\$707</b>	<b>\$2,087</b>	<b>\$42</b>	<b>\$0</b>
5652700 PRE-MERG WHEEL-UPL	SG	\$667	\$11	\$172	\$53	\$289	\$36	\$105	\$2	\$0
<b>5652700 Total</b>		<b>\$667</b>	<b>\$11</b>	<b>\$172</b>	<b>\$53</b>	<b>\$289</b>	<b>\$36</b>	<b>\$105</b>	<b>\$2</b>	<b>\$0</b>
5654600 POST-MRG WHEEL EXP	SG	\$99,999	\$1,662	\$25,743	\$7,919	\$43,284	\$5,332	\$15,739	\$320	\$0
<b>5654600 Total</b>		<b>\$99,999</b>	<b>\$1,662</b>	<b>\$25,743</b>	<b>\$7,919</b>	<b>\$43,284</b>	<b>\$5,332</b>	<b>\$15,739</b>	<b>\$320</b>	<b>\$0</b>
5660000 MISC TRANS EXPENSE	SG	\$3,737	\$62	\$962	\$296	\$1,618	\$199	\$588	\$12	\$0
<b>5660000 Total</b>		<b>\$3,737</b>	<b>\$62</b>	<b>\$962</b>	<b>\$296</b>	<b>\$1,618</b>	<b>\$199</b>	<b>\$588</b>	<b>\$12</b>	<b>\$0</b>
5670000 RENTS-TRANSMISSION	SG	\$1,747	\$29	\$450	\$138	\$756	\$93	\$275	\$6	\$0
<b>5670000 Total</b>		<b>\$1,747</b>	<b>\$29</b>	<b>\$450</b>	<b>\$138</b>	<b>\$756</b>	<b>\$93</b>	<b>\$275</b>	<b>\$6</b>	<b>\$0</b>
5680000 MNT SUPERV & ENG	SG	\$54	\$1	\$14	\$4	\$23	\$3	\$8	\$0	\$0
<b>5680000 Total</b>		<b>\$54</b>	<b>\$1</b>	<b>\$14</b>	<b>\$4</b>	<b>\$23</b>	<b>\$3</b>	<b>\$8</b>	<b>\$0</b>	<b>\$0</b>
5690000 MAINT OF STRUCTURE	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5690000 Total</b>		<b>\$1</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>
5691000 MAINT-COMP HW TRANS	SG	\$69	\$1	\$18	\$5	\$30	\$4	\$11	\$0	\$0
<b>5691000 Total</b>		<b>\$69</b>	<b>\$1</b>	<b>\$18</b>	<b>\$5</b>	<b>\$30</b>	<b>\$4</b>	<b>\$11</b>	<b>\$0</b>	<b>\$0</b>



**Operations & Maintenance Expense (Actuals)**

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
<b>5691000 Total</b>		<b>\$69</b>	<b>\$1</b>	<b>\$18</b>	<b>\$5</b>	<b>\$30</b>	<b>\$4</b>	<b>\$11</b>	<b>\$0</b>	<b>\$0</b>
5692000	MAINT-COMP SW TRANS	\$94	\$16	\$253	\$78	\$426	\$52	\$155	\$3	\$0
<b>5692000 Total</b>		<b>\$94</b>	<b>\$16</b>	<b>\$253</b>	<b>\$78</b>	<b>\$426</b>	<b>\$52</b>	<b>\$155</b>	<b>\$3</b>	<b>\$0</b>
5693000	MAINT-COM EQP TRANS	\$3,235	\$54	\$833	\$256	\$1,400	\$173	\$509	\$10	\$0
<b>5693000 Total</b>		<b>\$3,235</b>	<b>\$54</b>	<b>\$833</b>	<b>\$256</b>	<b>\$1,400</b>	<b>\$173</b>	<b>\$509</b>	<b>\$10</b>	<b>\$0</b>
5700000	MAINT STATION EQIP	\$10,258	\$171	\$2,641	\$812	\$4,440	\$547	\$1,615	\$33	\$0
<b>5700000 Total</b>		<b>\$10,258</b>	<b>\$171</b>	<b>\$2,641</b>	<b>\$812</b>	<b>\$4,440</b>	<b>\$547</b>	<b>\$1,615</b>	<b>\$33</b>	<b>\$0</b>
5710000	MAINT OVHD LINES	\$18,538	\$308	\$4,772	\$1,468	\$8,024	\$988	\$2,918	\$59	\$0
<b>5710000 Total</b>		<b>\$18,538</b>	<b>\$308</b>	<b>\$4,772</b>	<b>\$1,468</b>	<b>\$8,024</b>	<b>\$988</b>	<b>\$2,918</b>	<b>\$59</b>	<b>\$0</b>
5720000	MNT UNDERGRD LINES	\$69	\$1	\$18	\$5	\$30	\$4	\$11	\$0	\$0
<b>5720000 Total</b>		<b>\$69</b>	<b>\$1</b>	<b>\$18</b>	<b>\$5</b>	<b>\$30</b>	<b>\$4</b>	<b>\$11</b>	<b>\$0</b>	<b>\$0</b>
5730000	MNT MSC TRANS PLNT	\$259	\$4	\$67	\$21	\$112	\$14	\$41	\$1	\$0
<b>5730000 Total</b>		<b>\$259</b>	<b>\$4</b>	<b>\$67</b>	<b>\$21</b>	<b>\$112</b>	<b>\$14</b>	<b>\$41</b>	<b>\$1</b>	<b>\$0</b>
5800000	OPER SUPERV & ENG	\$34	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	(\$46)	\$0	\$0	\$0	\$0	(\$46)	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	\$17,999	\$593	\$4,994	\$1,169	\$8,613	\$819	\$1,812	\$0	\$0
5800000	OPER SUPERV & ENG	\$17	\$0	\$0	\$0	\$17	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	\$24	\$0	\$0	\$24	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	(\$139)	\$0	\$0	\$0	\$0	\$0	(\$139)	\$0	\$0
5800000	OPER SUPERV & ENG	\$126	\$0	\$0	\$0	\$0	\$0	\$126	\$0	\$0
<b>5800000 Total</b>		<b>\$18,016</b>	<b>\$627</b>	<b>\$4,994</b>	<b>\$1,192</b>	<b>\$8,630</b>	<b>\$773</b>	<b>\$1,799</b>	<b>\$0</b>	<b>\$0</b>
5810000	LOAD DISPATCHING	\$13,629	\$449	\$3,781	\$885	\$6,522	\$620	\$1,372	\$0	\$0
<b>5810000 Total</b>		<b>\$13,629</b>	<b>\$449</b>	<b>\$3,781</b>	<b>\$885</b>	<b>\$6,522</b>	<b>\$620</b>	<b>\$1,372</b>	<b>\$0</b>	<b>\$0</b>
5820000	STATION EXP(DIST)	\$119	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	\$239	\$0	\$0	\$0	\$0	\$239	\$0	\$0	\$0
5820000	STATION EXP(DIST)	\$947	\$0	\$947	\$0	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	\$22	\$1	\$6	\$1	\$11	\$1	\$2	\$0	\$0
5820000	STATION EXP(DIST)	\$1,820	\$0	\$0	\$0	\$1,820	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	\$248	\$0	\$0	\$248	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	\$401	\$0	\$0	\$0	\$0	\$0	\$401	\$0	\$0
<b>5820000 Total</b>		<b>\$3,796</b>	<b>\$120</b>	<b>\$953</b>	<b>\$250</b>	<b>\$1,831</b>	<b>\$240</b>	<b>\$403</b>	<b>\$0</b>	<b>\$0</b>
5830000	OVHD LINE EXPENSES	\$406	\$406	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	\$220	\$0	\$0	\$0	\$0	\$220	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	\$2,916	\$0	\$2,916	\$0	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	\$26	\$1	\$7	\$2	\$13	\$1	\$3	\$0	\$0
5830000	OVHD LINE EXPENSES	\$1,537	\$0	\$0	\$0	\$1,537	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	\$393	\$0	\$0	\$393	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	\$288	\$0	\$0	\$0	\$0	\$0	\$288	\$0	\$0
5830000	OVHD LINE EXPENSES	\$112	\$0	\$0	\$0	\$0	\$0	\$112	\$0	\$0
<b>5830000 Total</b>		<b>\$5,898</b>	<b>\$407</b>	<b>\$2,923</b>	<b>\$394</b>	<b>\$1,550</b>	<b>\$221</b>	<b>\$403</b>	<b>\$0</b>	<b>\$0</b>
5840000	UDRGRND LINE EXP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - June 2010

Allocation Method - Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
5840000	UDGRND LINE EXP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000	UDGRND LINE EXP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>5840000</b>	<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>
5850000	STRT LGHT-SGNL SYS	\$208	\$7	\$58	\$14	\$100	\$9	\$21	\$0	\$0
<b>5850000</b>	<b>Total</b>	<b>\$208</b>	<b>\$7</b>	<b>\$58</b>	<b>\$14</b>	<b>\$100</b>	<b>\$9</b>	<b>\$21</b>	<b>\$0</b>	<b>\$0</b>
5860000	METER EXPENSES	\$228	\$228	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	METER EXPENSES	\$277	\$0	\$0	\$0	\$0	\$277	\$0	\$0	\$0
5860000	METER EXPENSES	\$2,367	\$0	\$2,367	\$0	\$0	\$0	\$0	\$0	\$0
5860000	METER EXPENSES	\$1,086	\$36	\$301	\$71	\$520	\$49	\$109	\$0	\$0
5860000	METER EXPENSES	\$1,366	\$0	\$0	\$0	\$1,366	\$0	\$0	\$0	\$0
5860000	METER EXPENSES	\$380	\$0	\$0	\$380	\$0	\$0	\$0	\$0	\$0
5860000	METER EXPENSES	\$555	\$0	\$0	\$0	\$0	\$0	\$555	\$0	\$0
5860000	METER EXPENSES	\$76	\$0	\$0	\$0	\$0	\$0	\$76	\$0	\$0
<b>5860000</b>	<b>Total</b>	<b>\$6,335</b>	<b>\$264</b>	<b>\$2,669</b>	<b>\$451</b>	<b>\$1,885</b>	<b>\$326</b>	<b>\$740</b>	<b>\$0</b>	<b>\$0</b>
5870000	CUST INSTL EXPENSE	\$622	\$622	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE	\$428	\$0	\$0	\$0	\$0	\$428	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE	\$5,009	\$0	\$5,009	\$0	\$0	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE	\$5,281	\$0	\$0	\$0	\$5,281	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE	\$986	\$0	\$0	\$986	\$0	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE	\$987	\$0	\$0	\$0	\$0	\$0	\$987	\$0	\$0
5870000	CUST INSTL EXPENSE	\$81	\$0	\$0	\$0	\$0	\$0	\$81	\$0	\$0
<b>5870000</b>	<b>Total</b>	<b>\$13,395</b>	<b>\$622</b>	<b>\$5,009</b>	<b>\$986</b>	<b>\$5,281</b>	<b>\$428</b>	<b>\$1,068</b>	<b>\$0</b>	<b>\$0</b>
5880000	MSC DISTR EXPENSES	\$51	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	\$66	\$0	\$0	\$0	\$0	\$66	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	\$795	\$0	\$795	\$0	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	\$5,055	\$167	\$1,402	\$328	\$2,419	\$230	\$509	\$0	\$0
5880000	MSC DISTR EXPENSES	\$1,007	\$0	\$0	\$0	\$1,007	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	\$151	\$0	\$0	\$151	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	\$115	\$0	\$0	\$0	\$0	\$0	\$115	\$0	\$0
5880000	MSC DISTR EXPENSES	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0
<b>5880000</b>	<b>Total</b>	<b>\$7,244</b>	<b>\$217</b>	<b>\$2,197</b>	<b>\$479</b>	<b>\$3,426</b>	<b>\$296</b>	<b>\$629</b>	<b>\$0</b>	<b>\$0</b>
5890000	RENTS-DISTRIBUTION	\$94	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	\$25	\$0	\$0	\$0	\$0	\$25	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	\$1,900	\$0	\$1,900	\$0	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	\$48	\$2	\$13	\$3	\$23	\$2	\$5	\$0	\$0
5890000	RENTS-DISTRIBUTION	\$511	\$0	\$0	\$0	\$511	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	\$79	\$0	\$0	\$79	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	\$517	\$0	\$0	\$0	\$0	\$0	\$517	\$0	\$0
5890000	RENTS-DISTRIBUTION	\$81	\$0	\$0	\$0	\$0	\$0	\$81	\$0	\$0
<b>5890000</b>	<b>Total</b>	<b>\$3,255</b>	<b>\$95</b>	<b>\$1,913</b>	<b>\$82</b>	<b>\$534</b>	<b>\$27</b>	<b>\$603</b>	<b>\$0</b>	<b>\$0</b>



### Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
59000000	CA	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59000000	IDU	\$75	\$0	\$0	\$0	\$0	\$75	\$0	\$0	\$0
59000000	OR	\$268	\$0	\$268	\$0	\$0	\$0	\$0	\$0	\$0
59000000	SNPD	\$5,665	\$187	\$1,572	\$368	\$2,711	\$258	\$570	\$0	\$0
59000000	UT	\$388	\$0	\$0	\$0	\$388	\$0	\$0	\$0	\$0
59000000	WA	\$14	\$0	\$0	\$14	\$0	\$0	\$0	\$0	\$0
59000000	WYP	\$440	\$0	\$0	\$0	\$0	\$0	\$440	\$0	\$0
<b>59000000 Total</b>		<b>\$6,883</b>	<b>\$220</b>	<b>\$1,839</b>	<b>\$381</b>	<b>\$3,099</b>	<b>\$333</b>	<b>\$1,010</b>	<b>\$0</b>	<b>\$0</b>
59100000	CA	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59100000	IDU	\$138	\$0	\$0	\$0	\$0	\$138	\$0	\$0	\$0
59100000	OR	\$500	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$0
59100000	SNPD	\$144	\$5	\$40	\$9	\$69	\$7	\$14	\$0	\$0
59100000	UT	\$661	\$0	\$0	\$0	\$661	\$0	\$0	\$0	\$0
59100000	WA	\$98	\$0	\$0	\$98	\$0	\$0	\$0	\$0	\$0
59100000	WYP	\$172	\$0	\$0	\$0	\$0	\$0	\$172	\$0	\$0
59100000	WYU	\$49	\$0	\$0	\$0	\$0	\$0	\$49	\$0	\$0
<b>59100000 Total</b>		<b>\$1,797</b>	<b>\$38</b>	<b>\$540</b>	<b>\$107</b>	<b>\$730</b>	<b>\$145</b>	<b>\$236</b>	<b>\$0</b>	<b>\$0</b>
59200000	CA	\$524	\$524	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59200000	IDU	\$776	\$0	\$0	\$0	\$0	\$776	\$0	\$0	\$0
59200000	OR	\$3,508	\$0	\$3,508	\$0	\$0	\$0	\$0	\$0	\$0
59200000	SNPD	\$1,914	\$63	\$531	\$124	\$916	\$87	\$193	\$0	\$0
59200000	UT	\$3,666	\$0	\$0	\$0	\$3,666	\$0	\$0	\$0	\$0
59200000	WA	\$663	\$0	\$0	\$663	\$0	\$0	\$0	\$0	\$0
59200000	WYP	\$1,207	\$0	\$0	\$0	\$0	\$0	\$1,207	\$0	\$0
59200000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>59200000 Total</b>		<b>\$12,259</b>	<b>\$587</b>	<b>\$4,039</b>	<b>\$787</b>	<b>\$4,582</b>	<b>\$863</b>	<b>\$1,400</b>	<b>\$0</b>	<b>\$0</b>
59300000	CA	\$5,734	\$5,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59300000	IDU	\$5,768	\$0	\$0	\$0	\$0	\$5,768	\$0	\$0	\$0
59300000	MT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59300000	OR	\$27,982	\$0	\$27,982	\$0	\$0	\$0	\$0	\$0	\$0
59300000	SNPD	\$1,268	\$42	\$352	\$82	\$607	\$58	\$128	\$0	\$0
59300000	UT	\$33,567	\$0	\$0	\$0	\$33,567	\$0	\$0	\$0	\$0
59300000	WA	\$4,468	\$0	\$0	\$4,468	\$0	\$0	\$0	\$0	\$0
59300000	WYP	\$5,545	\$0	\$0	\$0	\$0	\$0	\$5,545	\$0	\$0
59300000	WYU	\$1,516	\$0	\$0	\$0	\$0	\$0	\$1,516	\$0	\$0
<b>59300000 Total</b>		<b>\$85,848</b>	<b>\$5,775</b>	<b>\$28,334</b>	<b>\$4,550</b>	<b>\$34,174</b>	<b>\$5,826</b>	<b>\$7,189</b>	<b>\$0</b>	<b>\$0</b>
59310000	CA	(\$136)	(\$136)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59310000	IDU	(\$18)	\$0	\$0	\$0	\$0	(\$18)	\$0	\$0	\$0
59310000	OR	(\$1,113)	\$0	(\$1,113)	\$0	\$0	\$0	\$0	\$0	\$0
59310000	UT	(\$230)	\$0	\$0	\$0	(\$230)	\$0	\$0	\$0	\$0
59310000	WA	(\$132)	\$0	\$0	(\$132)	\$0	\$0	\$0	\$0	\$0



### Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
5931000	WYP	\$203	\$0	\$0	\$0	\$0	\$0	\$203	\$0	\$0
<b>5931000 Total</b>		<b>(\$1,426)</b>	<b>(\$136)</b>	<b>(\$1,113)</b>	<b>(\$132)</b>	<b>(\$230)</b>	<b>(\$18)</b>	<b>\$203</b>	<b>\$0</b>	<b>\$0</b>
5940000	CA	\$491	\$491	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	IDU	\$696	\$0	\$0	\$0	\$0	\$696	\$0	\$0	\$0
5940000	OR	\$5,788	\$0	\$5,788	\$0	\$0	\$0	\$0	\$0	\$0
5940000	SNPD	\$2	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0
5940000	UT	\$12,199	\$0	\$0	\$0	\$12,199	\$0	\$0	\$0	\$0
5940000	WA	\$1,365	\$0	\$0	\$1,365	\$0	\$0	\$0	\$0	\$0
5940000	WYP	\$1,833	\$0	\$0	\$0	\$0	\$0	\$1,833	\$0	\$0
5940000	WYU	\$287	\$0	\$0	\$0	\$0	\$0	\$287	\$0	\$0
<b>5940000 Total</b>		<b>\$22,661</b>	<b>\$491</b>	<b>\$5,789</b>	<b>\$1,365</b>	<b>\$12,200</b>	<b>\$696</b>	<b>\$2,120</b>	<b>\$0</b>	<b>\$0</b>
5950000	SNPD	\$987	\$33	\$274	\$64	\$472	\$45	\$99	\$0	\$0
5950000	WYP	\$25	\$0	\$0	\$0	\$0	\$0	\$25	\$0	\$0
<b>5950000 Total</b>		<b>\$1,012</b>	<b>\$33</b>	<b>\$274</b>	<b>\$64</b>	<b>\$472</b>	<b>\$45</b>	<b>\$124</b>	<b>\$0</b>	<b>\$0</b>
5960000	CA	\$136	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5960000	IDU	\$144	\$0	\$0	\$0	\$0	\$144	\$0	\$0	\$0
5960000	OR	\$1,032	\$0	\$1,032	\$0	\$0	\$0	\$0	\$0	\$0
5960000	UT	\$2,190	\$0	\$0	\$0	\$2,190	\$0	\$0	\$0	\$0
5960000	WA	\$177	\$0	\$0	\$177	\$0	\$0	\$0	\$0	\$0
5960000	WYP	\$407	\$0	\$0	\$0	\$0	\$0	\$407	\$0	\$0
5960000	WYU	\$91	\$0	\$0	\$0	\$0	\$0	\$91	\$0	\$0
<b>5960000 Total</b>		<b>\$4,177</b>	<b>\$136</b>	<b>\$1,032</b>	<b>\$177</b>	<b>\$2,190</b>	<b>\$144</b>	<b>\$498</b>	<b>\$0</b>	<b>\$0</b>
5970000	CA	\$69	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	IDU	\$304	\$0	\$0	\$0	\$0	\$304	\$0	\$0	\$0
5970000	OR	\$1,120	\$0	\$1,120	\$0	\$0	\$0	\$0	\$0	\$0
5970000	SNPD	\$1,135	\$37	\$315	\$74	\$543	\$52	\$114	\$0	\$0
5970000	UT	\$2,104	\$0	\$0	\$0	\$2,104	\$0	\$0	\$0	\$0
5970000	WA	\$405	\$0	\$0	\$405	\$0	\$0	\$0	\$0	\$0
5970000	WYP	\$593	\$0	\$0	\$0	\$0	\$0	\$593	\$0	\$0
5970000	WYU	\$74	\$0	\$0	\$0	\$0	\$0	\$74	\$0	\$0
<b>5970000 Total</b>		<b>\$5,804</b>	<b>\$106</b>	<b>\$1,435</b>	<b>\$478</b>	<b>\$2,647</b>	<b>\$356</b>	<b>\$781</b>	<b>\$0</b>	<b>\$0</b>
5980000	CA	\$158	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	IDU	\$58	\$0	\$0	\$0	\$0	\$58	\$0	\$0	\$0
5980000	OR	\$599	\$0	\$599	\$0	\$0	\$0	\$0	\$0	\$0
5980000	SNPD	\$527	\$17	\$146	\$34	\$252	\$24	\$53	\$0	\$0
5980000	UT	\$1,174	\$0	\$0	\$0	\$1,174	\$0	\$0	\$0	\$0
5980000	WA	\$104	\$0	\$0	\$104	\$0	\$0	\$0	\$0	\$0
5980000	WYP	\$258	\$0	\$0	\$0	\$0	\$0	\$258	\$0	\$0
5980000	WYU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
<b>5980000 Total</b>		<b>\$2,879</b>	<b>\$175</b>	<b>\$745</b>	<b>\$138</b>	<b>\$1,426</b>	<b>\$82</b>	<b>\$312</b>	<b>\$0</b>	<b>\$0</b>
7071000	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0





**Operations & Maintenance Expense (Actuals)**

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
<b>7071000 Total</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7072000	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>7072000 Total</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SNPRV (CUST ACCT)	\$2,449	\$65	\$788	\$179	\$1,123	\$102	\$192	\$0	\$0
9010000	SNPRV (CUST ACCT)	\$9	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0
9010000	SNPRV (CUST ACCT)	\$12	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SNPRV (CUST ACCT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SNPRV (CUST ACCT)	\$17	\$0	\$0	\$17	\$0	\$0	\$0	\$0	\$0
9010000	SNPRV (CUST ACCT)	\$13	\$0	\$0	\$0	\$0	\$0	\$13	\$0	\$0
<b>9010000 Total</b>		<b>\$2,500</b>	<b>\$65</b>	<b>\$799</b>	<b>\$196</b>	<b>\$1,123</b>	<b>\$111</b>	<b>\$205</b>	<b>\$0</b>	<b>\$0</b>
9020000	METER READING EXP	\$864	\$864	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	\$1,722	\$45	\$554	\$126	\$790	\$71	\$135	\$0	\$0
9020000	METER READING EXP	\$1,664	\$0	\$0	\$0	\$0	\$1,664	\$0	\$0	\$0
9020000	METER READING EXP	\$8,703	\$0	\$8,703	\$0	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	\$4,798	\$0	\$0	\$0	\$4,798	\$0	\$0	\$0	\$0
9020000	METER READING EXP	\$2,169	\$0	\$0	\$2,169	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	\$1,788	\$0	\$0	\$0	\$0	\$0	\$1,788	\$0	\$0
9020000	METER READING EXP	\$252	\$0	\$0	\$0	\$0	\$0	\$252	\$0	\$0
<b>9020000 Total</b>		<b>\$21,960</b>	<b>\$909</b>	<b>\$9,257</b>	<b>\$2,296</b>	<b>\$5,588</b>	<b>\$1,736</b>	<b>\$2,175</b>	<b>\$0</b>	<b>\$0</b>
9030000	CUST RCRD/COLL EXP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9030000	CUST RCRD/COLL EXP	\$837	\$22	\$269	\$61	\$384	\$35	\$66	\$0	\$0
9030000	CUST RCRD/COLL EXP	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
9030000	CUST RCRD/COLL EXP	\$7	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0
<b>9030000 Total</b>		<b>\$847</b>	<b>\$22</b>	<b>\$272</b>	<b>\$61</b>	<b>\$391</b>	<b>\$35</b>	<b>\$66</b>	<b>\$0</b>	<b>\$0</b>
9031000	CUST RCRD/CUST SYS	\$3,296	\$87	\$1,060	\$241	\$1,512	\$137	\$259	\$0	\$0
<b>9031000 Total</b>		<b>\$3,296</b>	<b>\$87</b>	<b>\$1,060</b>	<b>\$241</b>	<b>\$1,512</b>	<b>\$137</b>	<b>\$259</b>	<b>\$0</b>	<b>\$0</b>
9032000	CUST ACCTG/BILL	\$12,685	\$335	\$4,081	\$929	\$5,819	\$526	\$995	\$0	\$0
9032000	CUST ACCTG/BILL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	(\$4)	\$0	\$0	\$0	(\$4)	\$0	\$0	\$0	\$0
<b>9032000 Total</b>		<b>\$12,681</b>	<b>\$335</b>	<b>\$4,081</b>	<b>\$929</b>	<b>\$5,815</b>	<b>\$526</b>	<b>\$995</b>	<b>\$0</b>	<b>\$0</b>
9033000	CUST ACCTG/COLL	\$221	\$221	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	\$9,485	\$250	\$3,051	\$695	\$4,351	\$393	\$744	\$0	\$0
9033000	CUST ACCTG/COLL	\$310	\$0	\$0	\$0	\$310	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	\$1,929	\$0	\$1,929	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	\$3,662	\$0	\$0	\$0	\$3,662	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	\$597	\$0	\$0	\$597	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	\$362	\$0	\$0	\$0	\$0	\$0	\$362	\$0	\$0
9033000	CUST ACCTG/COLL	\$97	\$0	\$0	\$0	\$0	\$0	\$97	\$0	\$0
<b>9033000 Total</b>		<b>\$16,664</b>	<b>\$471</b>	<b>\$4,981</b>	<b>\$1,292</b>	<b>\$8,013</b>	<b>\$704</b>	<b>\$1,203</b>	<b>\$0</b>	<b>\$0</b>
9035000	CUST ACCTG/REQ	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Operations & Maintenance Expense (Actuals)**

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
9035000	IDU	\$45	\$0	\$0	\$0	\$0	\$45	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	\$26	\$0	\$26	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	\$94	\$0	\$0	\$0	\$94	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
9035000	CUST ACCTG/REQ	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0
<b>9035000 Total</b>		<b>\$173</b>	<b>\$1</b>	<b>\$26</b>	<b>\$1</b>	<b>\$94</b>	<b>\$45</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>
9036000	CUST ACCTG/COMMON	\$19,772	\$522	\$6,360	\$1,449	\$9,071	\$820	\$1,551	\$0	\$0
9036000	CUST ACCTG/COMMON	\$76	\$0	\$76	\$0	\$0	\$0	\$0	\$0	\$0
<b>9036000 Total</b>		<b>\$19,848</b>	<b>\$522</b>	<b>\$6,436</b>	<b>\$1,449</b>	<b>\$9,071</b>	<b>\$820</b>	<b>\$1,551</b>	<b>\$0</b>	<b>\$0</b>
9040000	UNCOLLECT ACCOUNTS	\$421	\$421	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	\$113	\$3	\$36	\$8	\$52	\$5	\$9	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	\$576	\$0	\$0	\$0	\$0	\$576	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	\$4,139	\$0	\$4,139	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	\$4,713	\$0	\$0	\$0	\$4,713	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	\$1,425	\$0	\$0	\$1,425	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	\$1,174	\$0	\$0	\$0	\$0	\$0	\$1,174	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>9040000 Total</b>		<b>\$12,561</b>	<b>\$424</b>	<b>\$4,176</b>	<b>\$1,434</b>	<b>\$4,765</b>	<b>\$581</b>	<b>\$1,183</b>	<b>\$0</b>	<b>\$0</b>
9042000	UNCOLL ACCTS-JOINT U	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	(\$10)	\$0	\$0	\$0	\$0	(\$10)	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	(\$3)	\$0	\$0	\$0	(\$3)	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	\$45	\$0	\$0	\$45	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
<b>9042000 Total</b>		<b>\$63</b>	<b>\$27</b>	<b>\$0</b>	<b>\$45</b>	<b>(\$3)</b>	<b>(\$10)</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
9050000	MISC CUST ACCT EXP	\$173	\$5	\$56	\$13	\$79	\$7	\$14	\$0	\$0
9050000	MISC CUST ACCT EXP	\$8	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0
<b>9050000 Total</b>		<b>\$180</b>	<b>\$5</b>	<b>\$63</b>	<b>\$13</b>	<b>\$79</b>	<b>\$7</b>	<b>\$14</b>	<b>\$0</b>	<b>\$0</b>
9051000	MISC CUST ACCT EXP	\$6	\$0	\$2	\$0	\$3	\$0	\$0	\$0	\$0
<b>9051000 Total</b>		<b>\$6</b>	<b>\$0</b>	<b>\$2</b>	<b>\$0</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
9070000	SUPRV (CUST SERV)	\$293	\$8	\$94	\$21	\$134	\$12	\$23	\$0	\$0
<b>9070000 Total</b>		<b>\$293</b>	<b>\$8</b>	<b>\$94</b>	<b>\$21</b>	<b>\$134</b>	<b>\$12</b>	<b>\$23</b>	<b>\$0</b>	<b>\$0</b>
9080000	CUST ASSIST EXP	\$2,081	\$55	\$669	\$152	\$955	\$86	\$163	\$0	\$0
<b>9080000 Total</b>		<b>\$2,081</b>	<b>\$55</b>	<b>\$669</b>	<b>\$152</b>	<b>\$955</b>	<b>\$86</b>	<b>\$163</b>	<b>\$0</b>	<b>\$0</b>
9081000	CUST ASST EXP-GENL	\$14	\$0	\$4	\$1	\$6	\$1	\$1	\$0	\$0
9081000	CUST ASST EXP-GENL	\$401	\$0	\$0	\$0	\$401	\$0	\$0	\$0	\$0
<b>9081000 Total</b>		<b>\$415</b>	<b>\$0</b>	<b>\$4</b>	<b>\$1</b>	<b>\$408</b>	<b>\$1</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
9084000	DSM DIRECT	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9084000	DSM DIRECT	\$390	\$10	\$125	\$29	\$179	\$16	\$31	\$0	\$0
9084000	DSM DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Operations & Maintenance Expense (Actuals)**

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 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
9084000	OTHER	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41
9084000	DSM DIRECT	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
9084000	DSM DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>9084000 Total</b>		<b>\$434</b>	<b>\$13</b>	<b>\$125</b>	<b>\$29</b>	<b>\$180</b>	<b>\$16</b>	<b>\$31</b>	<b>\$0</b>	<b>\$41</b>
9085000	DSM AMORT	\$714	\$0	\$0	\$0	\$0	\$714	\$0	\$0	\$0
9085000	DSM AMORT	\$257	\$0	\$0	\$0	\$257	\$0	\$0	\$0	\$0
9085000	DSM AMORT	\$51	\$0	\$0	\$0	\$0	\$0	\$51	\$0	\$0
<b>9085000 Total</b>		<b>\$1,021</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$257</b>	<b>\$714</b>	<b>\$51</b>	<b>\$0</b>	<b>\$0</b>
9085100	DSM AMORT-SBC/ECC	\$832	\$832	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	\$5,009	\$0	\$0	\$0	\$0	\$5,009	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	\$13,540	\$0	\$13,540	\$0	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	\$63,184	\$0	\$0	\$63,184	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	\$7,318	\$0	\$0	\$7,318	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	\$1,658	\$0	\$0	\$0	\$0	\$0	\$1,658	\$0	\$0
<b>9085100 Total</b>		<b>\$91,541</b>	<b>\$832</b>	<b>\$13,540</b>	<b>\$7,318</b>	<b>\$63,184</b>	<b>\$5,009</b>	<b>\$1,658</b>	<b>\$0</b>	<b>\$0</b>
9086000	CUST SERV	\$333	\$333	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	\$366	\$10	\$118	\$27	\$168	\$15	\$29	\$0	\$0
9086000	CUST SERV	\$448	\$0	\$0	\$0	\$0	\$448	\$0	\$0	\$0
9086000	CUST SERV	\$1,224	\$0	\$1,224	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	\$2,027	\$0	\$0	\$0	\$2,027	\$0	\$0	\$0	\$0
9086000	CUST SERV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	\$843	\$0	\$0	\$0	\$0	\$0	\$843	\$0	\$0
<b>9086000 Total</b>		<b>\$5,241</b>	<b>\$342</b>	<b>\$1,341</b>	<b>\$27</b>	<b>\$2,195</b>	<b>\$463</b>	<b>\$872</b>	<b>\$0</b>	<b>\$0</b>
9090000	INFOR/INSTRUCT ADV	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRUCT ADV	\$4,031	\$106	\$1,297	\$295	\$1,849	\$167	\$316	\$0	\$0
9090000	INFOR/INSTRUCT ADV	\$9	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0
9090000	INFOR/INSTRUCT ADV	\$267	\$0	\$267	\$0	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRUCT ADV	\$40	\$0	\$0	\$0	\$40	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRUCT ADV	\$14	\$0	\$0	\$14	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRUCT ADV	\$75	\$0	\$0	\$0	\$0	\$0	\$75	\$0	\$0
9090000	INFOR/INSTRUCT ADV	\$55	\$0	\$0	\$0	\$0	\$0	\$55	\$0	\$0
<b>9090000 Total</b>		<b>\$4,515</b>	<b>\$129</b>	<b>\$1,564</b>	<b>\$310</b>	<b>\$1,889</b>	<b>\$176</b>	<b>\$447</b>	<b>\$0</b>	<b>\$0</b>
9100000	MISC CUST SERV/INF	\$101	\$3	\$33	\$7	\$46	\$4	\$8	\$0	\$0
<b>9100000 Total</b>		<b>\$101</b>	<b>\$3</b>	<b>\$33</b>	<b>\$7</b>	<b>\$46</b>	<b>\$4</b>	<b>\$8</b>	<b>\$0</b>	<b>\$0</b>
9101000	MISC CUST SERV/INF	\$26	\$1	\$8	\$2	\$12	\$1	\$2	\$0	\$0
<b>9101000 Total</b>		<b>\$26</b>	<b>\$1</b>	<b>\$8</b>	<b>\$2</b>	<b>\$12</b>	<b>\$1</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
9200000	ADMIN & GEN SALARY	(\$70)	(\$70)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	\$494	\$0	\$0	\$0	\$0	\$494	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	(\$296)	\$0	(\$296)	\$0	\$0	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	\$72,641	\$1,658	\$19,784	\$5,649	\$31,162	\$3,823	\$10,399	\$167	\$0
9200000	ADMIN & GEN SALARY	(\$5,132)	\$0	\$0	\$0	(\$5,132)	\$0	\$0	\$0	\$0



### Operations & Maintenance Expense (Actuals)

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
9200000	WA	\$52	\$0	\$0	\$52	\$0	\$0	\$0	\$0	\$0
9200000	WYP	\$324	\$0	\$0	\$0	\$0	\$0	\$324	\$0	\$0
<b>9200000 Total</b>		<b>\$68,013</b>	<b>\$1,588</b>	<b>\$19,488</b>	<b>\$5,701</b>	<b>\$26,031</b>	<b>\$4,317</b>	<b>\$10,722</b>	<b>\$167</b>	<b>\$0</b>
9210000	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9210000	SO	\$10,480	\$239	\$2,854	\$815	\$4,496	\$552	\$1,500	\$24	\$0
9210000	UT	(\$93)	\$0	\$0	\$0	(\$93)	\$0	\$0	\$0	\$0
9210000	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>9210000 Total</b>		<b>\$10,388</b>	<b>\$239</b>	<b>\$2,854</b>	<b>\$816</b>	<b>\$4,403</b>	<b>\$552</b>	<b>\$1,500</b>	<b>\$24</b>	<b>\$0</b>
9220000	SO	(\$28,745)	(\$656)	(\$7,829)	(\$2,235)	(\$12,331)	(\$1,513)	(\$4,115)	(\$66)	\$0
<b>9220000 Total</b>		<b>(\$28,745)</b>	<b>(\$656)</b>	<b>(\$7,829)</b>	<b>(\$2,235)</b>	<b>(\$12,331)</b>	<b>(\$1,513)</b>	<b>(\$4,115)</b>	<b>(\$66)</b>	<b>\$0</b>
9230000	SO	\$11,047	\$252	\$3,009	\$859	\$4,739	\$581	\$1,581	\$25	\$0
<b>9230000 Total</b>		<b>\$11,047</b>	<b>\$252</b>	<b>\$3,009</b>	<b>\$859</b>	<b>\$4,739</b>	<b>\$581</b>	<b>\$1,581</b>	<b>\$25</b>	<b>\$0</b>
9240000	SO	\$23,886	\$545	\$6,505	\$1,858	\$10,247	\$1,257	\$3,419	\$55	\$0
<b>9240000 Total</b>		<b>\$23,886</b>	<b>\$545</b>	<b>\$6,505</b>	<b>\$1,858</b>	<b>\$10,247</b>	<b>\$1,257</b>	<b>\$3,419</b>	<b>\$55</b>	<b>\$0</b>
9250000	SO	\$8,706	\$199	\$2,371	\$677	\$3,735	\$458	\$1,246	\$20	\$0
<b>9250000 Total</b>		<b>\$8,706</b>	<b>\$199</b>	<b>\$2,371</b>	<b>\$677</b>	<b>\$3,735</b>	<b>\$458</b>	<b>\$1,246</b>	<b>\$20</b>	<b>\$0</b>
9280000	CA	\$605	\$605	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9280000	IDU	\$230	\$0	\$0	\$0	\$0	\$230	\$0	\$0	\$0
9280000	OR	\$1,081	\$0	\$1,081	\$0	\$0	\$0	\$0	\$0	\$0
9280000	UT	\$2,373	\$54	\$646	\$185	\$1,018	\$125	\$340	\$5	\$0
9280000	WA	\$1,753	\$0	\$0	\$0	\$1,753	\$0	\$0	\$0	\$0
9280000	WYP	\$287	\$0	\$0	\$287	\$0	\$0	\$0	\$0	\$0
<b>9280000 Total</b>		<b>\$7,201</b>	<b>\$659</b>	<b>\$1,727</b>	<b>\$471</b>	<b>\$2,771</b>	<b>\$355</b>	<b>\$1,212</b>	<b>\$5</b>	<b>\$0</b>
9282000	CA	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9282000	IDU	\$346	\$0	\$0	\$0	\$0	\$346	\$0	\$0	\$0
9282000	OR	\$2,824	\$0	\$2,824	\$0	\$0	\$0	\$0	\$0	\$0
9282000	UT	\$3,936	\$0	\$0	\$0	\$3,936	\$0	\$0	\$0	\$0
9282000	WA	\$568	\$0	\$0	\$568	\$0	\$0	\$0	\$0	\$0
9282000	WYP	\$1,333	\$0	\$0	\$0	\$0	\$0	\$1,333	\$0	\$0
<b>9282000 Total</b>		<b>\$9,040</b>	<b>\$33</b>	<b>\$2,824</b>	<b>\$568</b>	<b>\$3,936</b>	<b>\$346</b>	<b>\$1,333</b>	<b>\$0</b>	<b>\$0</b>
9283000	SG	\$2,283	\$38	\$588	\$181	\$988	\$122	\$359	\$7	\$0
<b>9283000 Total</b>		<b>\$2,283</b>	<b>\$38</b>	<b>\$588</b>	<b>\$181</b>	<b>\$988</b>	<b>\$122</b>	<b>\$359</b>	<b>\$7</b>	<b>\$0</b>
9290000	SO	(\$4,061)	(\$93)	(\$1,106)	(\$316)	(\$1,742)	(\$214)	(\$581)	(\$9)	\$0
<b>9290000 Total</b>		<b>(\$4,061)</b>	<b>(\$93)</b>	<b>(\$1,106)</b>	<b>(\$316)</b>	<b>(\$1,742)</b>	<b>(\$214)</b>	<b>(\$581)</b>	<b>(\$9)</b>	<b>\$0</b>
9301000	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9301000	SO	\$39	\$1	\$11	\$3	\$17	\$2	\$6	\$0	\$0
<b>9301000 Total</b>		<b>\$39</b>	<b>\$1</b>	<b>\$11</b>	<b>\$3</b>	<b>\$17</b>	<b>\$2</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>
9302000	CA	(\$2)	(\$2)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	CN	\$7	\$0	\$2	\$1	\$3	\$0	\$1	\$0	\$0
9302000	IDU	\$9	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0



**Operations & Maintenance Expense (Actuals)**

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
9302000	OR	\$3,067	\$0	\$3,067	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	\$13,702	\$313	\$3,732	\$1,066	\$5,878	\$721	\$1,962	\$31	\$0
9302000	SO	\$637	\$0	\$0	\$0	\$637	\$0	\$0	\$0	\$0
9302000	UT	\$19	\$0	\$0	\$19	\$0	\$0	\$0	\$0	\$0
9302000	WA	\$42	\$0	\$0	\$0	\$0	\$0	\$42	\$0	\$0
9302000	MISC GEN EXP-OTHER	\$17,483	\$311	\$6,801	\$1,085	\$6,519	\$731	\$2,004	\$31	\$0
9310000	OR	\$974	\$0	\$974	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	\$5,330	\$122	\$1,452	\$414	\$2,286	\$280	\$763	\$12	\$0
9310000	SO	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
9310000	UT	\$6,305	\$122	\$2,426	\$414	\$2,287	\$280	\$763	\$12	\$0
9350000	OR	\$12	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	\$21,860	\$499	\$5,954	\$1,700	\$9,378	\$1,150	\$3,129	\$50	\$0
9350000	SO	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	\$4	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
9350000	UT	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9350000	WA	\$21,877	\$499	\$5,965	\$1,704	\$9,379	\$1,150	\$3,129	\$50	\$0
9350000 Total		\$2,662,471	\$52,431	\$668,696	\$195,443	\$1,173,724	\$154,533	\$410,204	\$7,398	\$41
Grand Total										





**Depreciation Expense (Actuals)**

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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
4030000	3102000	SG	\$825	\$14	\$212	\$65	\$357	\$44	\$130	\$3
4030000	3102000	SSGCH	\$35	\$1	\$9	\$3	\$15	\$2	\$6	\$0
	<b>3102000 Total</b>		<b>\$860</b>	<b>\$14</b>	<b>\$222</b>	<b>\$68</b>	<b>\$372</b>	<b>\$46</b>	<b>\$136</b>	<b>\$3</b>
4030000	3110000	SG	\$14,100	\$234	\$3,630	\$1,117	\$6,103	\$752	\$2,219	\$45
4030000	3110000	SSGCH	\$905	\$15	\$240	\$73	\$380	\$48	\$145	\$3
	<b>3110000 Total</b>		<b>\$15,005</b>	<b>\$249</b>	<b>\$3,870</b>	<b>\$1,190</b>	<b>\$6,483</b>	<b>\$800</b>	<b>\$2,364</b>	<b>\$48</b>
4030000	3120000	SG	\$65,097	\$1,082	\$16,758	\$5,155	\$28,177	\$3,471	\$10,246	\$208
4030000	3120000	SSGCH	\$4,887	\$82	\$1,298	\$395	\$2,053	\$261	\$782	\$16
	<b>3120000 Total</b>		<b>\$69,984</b>	<b>\$1,164</b>	<b>\$18,057</b>	<b>\$5,550</b>	<b>\$30,229</b>	<b>\$3,733</b>	<b>\$11,028</b>	<b>\$224</b>
4030000	3140000	SG	\$19,308	\$321	\$4,971	\$1,529	\$8,357	\$1,030	\$3,039	\$62
4030000	3140000	SSGCH	\$1,090	\$18	\$290	\$88	\$458	\$58	\$174	\$3
	<b>3140000 Total</b>		<b>\$20,398</b>	<b>\$339</b>	<b>\$5,260</b>	<b>\$1,617</b>	<b>\$8,815</b>	<b>\$1,088</b>	<b>\$3,213</b>	<b>\$65</b>
4030000	3150000	SG	\$5,264	\$98	\$1,355	\$417	\$2,279	\$281	\$829	\$17
4030000	3150000	SSGCH	\$857	\$14	\$228	\$69	\$360	\$46	\$137	\$3
	<b>3150000 Total</b>		<b>\$6,121</b>	<b>\$102</b>	<b>\$1,583</b>	<b>\$486</b>	<b>\$2,639</b>	<b>\$327</b>	<b>\$966</b>	<b>\$20</b>
4030000	3157000	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>3157000 Total</b>		<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4030000	3160000	SG	\$706	\$12	\$182	\$56	\$305	\$38	\$111	\$2
4030000	3160000	SSGCH	\$68	\$1	\$18	\$5	\$28	\$4	\$11	\$0
	<b>3160000 Total</b>		<b>\$773</b>	<b>\$13</b>	<b>\$200</b>	<b>\$61</b>	<b>\$334</b>	<b>\$41</b>	<b>\$122</b>	<b>\$2</b>
4030000	3302000	SG-P	\$90	\$1	\$23	\$7	\$39	\$5	\$14	\$0
4030000	3302000	SG-U	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
	<b>3302000 Total</b>		<b>\$91</b>	<b>\$2</b>	<b>\$24</b>	<b>\$7</b>	<b>\$40</b>	<b>\$5</b>	<b>\$14</b>	<b>\$0</b>
4030000	3303000	SG-U	\$2	\$0	\$0	\$0	\$1	\$0	\$0	\$0
	<b>3303000 Total</b>		<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4030000	3304000	SG-P	\$3	\$0	\$1	\$0	\$2	\$0	\$1	\$0
4030000	3304000	SG-U	\$2	\$0	\$1	\$0	\$1	\$0	\$0	\$0
	<b>3304000 Total</b>		<b>\$6</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$2</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>
4030000	3305000	SG-P	\$3	\$0	\$1	\$0	\$1	\$0	\$0	\$0
	<b>3305000 Total</b>		<b>\$3</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4030000	3310000	SG-P	\$184	\$0	\$47	\$15	\$80	\$10	\$29	\$1
4030000	3310000	SSGCH	\$184	\$3	\$47	\$15	\$80	\$10	\$29	\$1
	<b>3310000 Total</b>		<b>\$368</b>	<b>\$3</b>	<b>\$94</b>	<b>\$30</b>	<b>\$160</b>	<b>\$20</b>	<b>\$58</b>	<b>\$2</b>
4030000	3311000	SG-P	\$881	\$15	\$227	\$70	\$381	\$47	\$139	\$3
4030000	3311000	SSGCH	\$87	\$1	\$22	\$7	\$38	\$5	\$14	\$0
	<b>3311000 Total</b>		<b>\$968</b>	<b>\$16</b>	<b>\$249</b>	<b>\$77</b>	<b>\$419</b>	<b>\$52</b>	<b>\$152</b>	<b>\$3</b>
4030000	3312000	SG-P	\$409	\$7	\$105	\$32	\$177	\$22	\$64	\$1
4030000	3312000	SSGCH	\$10	\$0	\$3	\$1	\$5	\$1	\$2	\$0
	<b>3312000 Total</b>		<b>\$420</b>	<b>\$7</b>	<b>\$108</b>	<b>\$33</b>	<b>\$182</b>	<b>\$22</b>	<b>\$66</b>	<b>\$1</b>
4030000	3313000	SG-P	\$212	\$4	\$55	\$17	\$92	\$11	\$33	\$1



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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
4030000	3313000	SG-U	\$66	\$1	\$17	\$5	\$29	\$4	\$0	\$0
	3313000	Total	\$279	\$5	\$72	\$22	\$121	\$15	\$44	\$1
4030000	3320000	SG-P	\$83	\$1	\$21	\$7	\$36	\$4	\$13	\$0
4030000	3320000	SG-U	\$551	\$9	\$142	\$44	\$238	\$29	\$87	\$2
	3320000	Total	\$634	\$11	\$163	\$50	\$275	\$34	\$100	\$2
4030000	3321000	SG-P	\$3,986	\$66	\$1,026	\$316	\$1,725	\$213	\$627	\$13
4030000	3321000	SG-U	\$845	\$14	\$218	\$67	\$366	\$45	\$133	\$3
	3321000	Total	\$4,831	\$80	\$1,244	\$383	\$2,091	\$258	\$760	\$15
4030000	3322000	SG-P	\$223	\$4	\$57	\$18	\$97	\$12	\$35	\$1
4030000	3322000	SG-U	\$15	\$0	\$4	\$1	\$7	\$1	\$2	\$0
	3322000	Total	\$238	\$4	\$61	\$19	\$103	\$13	\$38	\$1
4030000	3323000	SG-P	\$2	\$0	\$1	\$0	\$1	\$0	\$0	\$0
4030000	3323000	SG-U	\$2	\$0	\$0	\$0	\$1	\$0	\$0	\$0
	3323000	Total	\$4	\$0	\$1	\$0	\$2	\$0	\$0	\$0
4030000	3330000	SG-P	\$1,386	\$23	\$357	\$110	\$600	\$74	\$218	\$4
4030000	3330000	SG-U	\$1,029	\$17	\$265	\$82	\$446	\$55	\$162	\$3
	3330000	Total	\$2,415	\$40	\$622	\$191	\$1,045	\$129	\$380	\$8
4030000	3340000	SG-P	\$1,079	\$18	\$278	\$85	\$467	\$58	\$170	\$3
4030000	3340000	SG-U	\$321	\$5	\$83	\$25	\$139	\$17	\$51	\$1
	3340000	Total	\$1,401	\$23	\$361	\$111	\$606	\$75	\$220	\$4
4030000	3347000	SG-P	\$67	\$1	\$17	\$5	\$29	\$4	\$11	\$0
4030000	3347000	SG-U	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
	3347000	Total	\$69	\$1	\$18	\$5	\$30	\$4	\$11	\$0
4030000	3350000	SG-U	\$5	\$0	\$1	\$0	\$2	\$0	\$1	\$0
	3350000	Total	\$5	\$0	\$1	\$0	\$2	\$0	\$1	\$0
4030000	3351000	SG-P	\$41	\$1	\$11	\$3	\$18	\$2	\$6	\$0
4030000	3351000	SG-P	\$41	\$1	\$11	\$3	\$18	\$2	\$6	\$0
	3351000	Total	\$82	\$2	\$22	\$6	\$36	\$4	\$12	\$0
4030000	3352000	SG-P	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3352000	SG-P	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3352000	Total	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3353000	SG-P	\$280	\$5	\$72	\$22	\$121	\$15	\$44	\$1
4030000	3353000	SG-U	\$44	\$1	\$11	\$3	\$19	\$2	\$7	\$0
	3353000	Total	\$324	\$5	\$83	\$26	\$140	\$17	\$51	\$1
4030000	3410000	SG	\$4,264	\$71	\$1,098	\$338	\$1,846	\$227	\$671	\$14
4030000	3410000	SSGCT	\$138	\$2	\$35	\$22	\$60	\$7	\$22	\$1
	3410000	Total	\$4,402	\$73	\$1,133	\$349	\$1,905	\$235	\$693	\$14
4030000	3420000	SG	\$229	\$4	\$59	\$18	\$99	\$12	\$36	\$1
4030000	3420000	SSGCT	\$76	\$1	\$19	\$6	\$33	\$4	\$12	\$0
	3420000	Total	\$304	\$5	\$78	\$24	\$132	\$16	\$48	\$1





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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
4030000	3430000	SG	\$79,860	\$1,327	\$20,559	\$6,324	\$34,567	\$4,258	\$12,569	\$255
4030000	3430000	SSGCT	\$1,742	\$29	\$448	\$138	\$754	\$93	\$274	\$6
	<b>3430000 Total</b>		<b>\$81,602</b>	<b>\$1,356</b>	<b>\$21,007</b>	<b>\$6,462</b>	<b>\$35,321</b>	<b>\$4,351</b>	<b>\$12,843</b>	<b>\$261</b>
4030000	3440000	SG	\$9,313	\$155	\$2,398	\$738	\$4,031	\$497	\$1,466	\$30
4030000	3440000	SSGCT	\$516	\$9	\$133	\$41	\$24	\$28	\$81	\$2
	<b>3440000 Total</b>		<b>\$9,830</b>	<b>\$163</b>	<b>\$2,530</b>	<b>\$778</b>	<b>\$4,255</b>	<b>\$524</b>	<b>\$1,547</b>	<b>\$31</b>
4030000	3450000	SG	\$6,670	\$111	\$1,717	\$528	\$2,887	\$366	\$1,050	\$21
4030000	3450000	SSGCT	\$98	\$2	\$25	\$8	\$42	\$5	\$15	\$0
	<b>3450000 Total</b>		<b>\$6,768</b>	<b>\$112</b>	<b>\$1,742</b>	<b>\$536</b>	<b>\$2,929</b>	<b>\$361</b>	<b>\$1,065</b>	<b>\$22</b>
4030000	3460000	SG	\$332	\$6	\$85	\$26	\$144	\$18	\$52	\$1
<b>3460000 Total</b>			<b>\$332</b>	<b>\$6</b>	<b>\$85</b>	<b>\$26</b>	<b>\$144</b>	<b>\$18</b>	<b>\$52</b>	<b>\$1</b>
4030000	3502000	SG	\$935	\$16	\$241	\$74	\$405	\$50	\$147	\$3
<b>3502000 Total</b>			<b>\$935</b>	<b>\$16</b>	<b>\$241</b>	<b>\$74</b>	<b>\$405</b>	<b>\$50</b>	<b>\$147</b>	<b>\$3</b>
4030000	3520000	SG	\$1,094	\$18	\$282	\$87	\$473	\$58	\$172	\$3
<b>3520000 Total</b>			<b>\$1,094</b>	<b>\$18</b>	<b>\$282</b>	<b>\$87</b>	<b>\$473</b>	<b>\$58</b>	<b>\$172</b>	<b>\$3</b>
4030000	3530000	SG	\$19,582	\$325	\$5,041	\$1,551	\$8,476	\$1,044	\$3,082	\$63
<b>3530000 Total</b>			<b>\$19,582</b>	<b>\$325</b>	<b>\$5,041</b>	<b>\$1,551</b>	<b>\$8,476</b>	<b>\$1,044</b>	<b>\$3,082</b>	<b>\$63</b>
4030000	3534000	SG	\$1,994	\$33	\$513	\$158	\$863	\$106	\$314	\$6
<b>3534000 Total</b>			<b>\$1,994</b>	<b>\$33</b>	<b>\$513</b>	<b>\$158</b>	<b>\$863</b>	<b>\$106</b>	<b>\$314</b>	<b>\$6</b>
4030000	3537000	SG	\$1,741	\$29	\$448	\$138	\$754	\$93	\$274	\$6
<b>3537000 Total</b>			<b>\$1,741</b>	<b>\$29</b>	<b>\$448</b>	<b>\$138</b>	<b>\$754</b>	<b>\$93</b>	<b>\$274</b>	<b>\$6</b>
4030000	3540000	SG	\$7,195	\$120	\$1,852	\$570	\$3,115	\$384	\$1,133	\$23
<b>3540000 Total</b>			<b>\$7,195</b>	<b>\$120</b>	<b>\$1,852</b>	<b>\$570</b>	<b>\$3,115</b>	<b>\$384</b>	<b>\$1,133</b>	<b>\$23</b>
4030000	3550000	SG	\$14,770	\$245	\$3,802	\$1,170	\$6,393	\$788	\$2,325	\$47
<b>3550000 Total</b>			<b>\$14,770</b>	<b>\$245</b>	<b>\$3,802</b>	<b>\$1,170</b>	<b>\$6,393</b>	<b>\$788</b>	<b>\$2,325</b>	<b>\$47</b>
4030000	3560000	SG	\$16,182	\$269	\$4,166	\$1,281	\$7,004	\$863	\$2,547	\$52
<b>3560000 Total</b>			<b>\$16,182</b>	<b>\$269</b>	<b>\$4,166</b>	<b>\$1,281</b>	<b>\$7,004</b>	<b>\$863</b>	<b>\$2,547</b>	<b>\$52</b>
4030000	3562000	SG	\$271	\$5	\$70	\$21	\$117	\$14	\$43	\$1
<b>3562000 Total</b>			<b>\$271</b>	<b>\$5</b>	<b>\$70</b>	<b>\$21</b>	<b>\$117</b>	<b>\$14</b>	<b>\$43</b>	<b>\$1</b>
4030000	3570000	SG	\$53	\$1	\$14	\$4	\$23	\$3	\$8	\$0
<b>3570000 Total</b>			<b>\$53</b>	<b>\$1</b>	<b>\$14</b>	<b>\$4</b>	<b>\$23</b>	<b>\$3</b>	<b>\$8</b>	<b>\$0</b>
4030000	3580000	SG	\$124	\$2	\$32	\$10	\$54	\$7	\$20	\$0
<b>3580000 Total</b>			<b>\$124</b>	<b>\$2</b>	<b>\$32</b>	<b>\$10</b>	<b>\$54</b>	<b>\$7</b>	<b>\$20</b>	<b>\$0</b>
4030000	3590000	SG	\$160	\$3	\$41	\$13	\$69	\$9	\$25	\$1
<b>3590000 Total</b>			<b>\$160</b>	<b>\$3</b>	<b>\$41</b>	<b>\$13</b>	<b>\$69</b>	<b>\$9</b>	<b>\$25</b>	<b>\$1</b>
4030000	3602000	CA	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3602000	IDU	\$18	\$0	\$0	\$0	\$0	\$18	\$0	\$0
4030000	3602000	OR	\$62	\$0	\$62	\$0	\$0	\$0	\$0	\$0
4030000	3602000	UT	\$129	\$0	\$0	\$0	\$129	\$0	\$0	\$0
4030000	3602000	WA	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0



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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
4030000	3602000	WYP	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$35
4030000	3602000	WYU	\$0	\$31	\$0	\$0	\$0	\$0	\$0	\$31
	<b>3602000 Total</b>			<b>\$301</b>	<b>\$21</b>	<b>\$62</b>	<b>\$5</b>	<b>\$129</b>	<b>\$18</b>	<b>\$66</b>
4030000	3610000	CA	\$0	\$46	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3610000	IDU	\$0	\$23	\$0	\$0	\$0	\$0	\$23	\$0
4030000	3610000	OR	\$0	\$258	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3610000	UT	\$0	\$559	\$0	\$0	\$559	\$0	\$0	\$0
4030000	3610000	WA	\$0	\$39	\$0	\$39	\$0	\$0	\$0	\$0
4030000	3610000	WYP	\$0	\$154	\$0	\$0	\$0	\$0	\$0	\$154
4030000	3610000	WYU	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$3
	<b>3610000 Total</b>			<b>\$1,083</b>	<b>\$46</b>	<b>\$258</b>	<b>\$39</b>	<b>\$559</b>	<b>\$23</b>	<b>\$157</b>
4030000	3620000	CA	\$0	\$526	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3620000	IDU	\$0	\$579	\$0	\$0	\$0	\$0	\$579	\$0
4030000	3620000	OR	\$0	\$3,823	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3620000	UT	\$0	\$8,602	\$0	\$0	\$8,602	\$0	\$0	\$0
4030000	3620000	WA	\$0	\$932	\$0	\$932	\$0	\$0	\$0	\$0
4030000	3620000	WYP	\$0	\$2,072	\$0	\$0	\$0	\$0	\$0	\$2,072
4030000	3620000	WYU	\$0	\$123	\$0	\$0	\$0	\$0	\$0	\$123
	<b>3620000 Total</b>			<b>\$16,657</b>	<b>\$526</b>	<b>\$3,823</b>	<b>\$932</b>	<b>\$8,602</b>	<b>\$579</b>	<b>\$2,195</b>
4030000	3627000	CA	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3627000	IDU	\$0	\$11	\$0	\$0	\$0	\$0	\$11	\$0
4030000	3627000	OR	\$0	\$120	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3627000	UT	\$0	\$414	\$0	\$0	\$414	\$0	\$0	\$0
4030000	3627000	WA	\$0	\$35	\$0	\$35	\$0	\$0	\$0	\$0
4030000	3627000	WYP	\$0	\$79	\$0	\$79	\$0	\$0	\$0	\$79
4030000	3627000	WYU	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$2
	<b>3627000 Total</b>			<b>\$676</b>	<b>\$15</b>	<b>\$120</b>	<b>\$35</b>	<b>\$414</b>	<b>\$11</b>	<b>\$81</b>
4030000	3630000	UT	\$0	\$69	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3630000	UT	\$0	\$69	\$0	\$0	\$0	\$0	\$0	\$0
	<b>3630000 Total</b>			<b>\$69</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4030000	3637000	UT	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3637000	UT	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0
	<b>3637000 Total</b>			<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4030000	3640000	CA	\$0	\$2,341	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3640000	IDU	\$0	\$2,076	\$0	\$0	\$0	\$2,076	\$0	\$0
4030000	3640000	OR	\$0	\$12,231	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3640000	UT	\$0	\$10,279	\$0	\$0	\$10,279	\$0	\$0	\$0
4030000	3640000	WA	\$0	\$3,602	\$0	\$3,602	\$0	\$0	\$0	\$0
4030000	3640000	WYP	\$0	\$2,893	\$0	\$0	\$0	\$0	\$0	\$2,893
4030000	3640000	WYU	\$0	\$566	\$0	\$0	\$0	\$0	\$0	\$566
	<b>3640000 Total</b>			<b>\$33,987</b>	<b>\$2,341</b>	<b>\$12,231</b>	<b>\$3,602</b>	<b>\$10,279</b>	<b>\$2,076</b>	<b>\$3,459</b>
4030000	3650000	CA	\$0	\$999	\$0	\$0	\$0	\$0	\$0	\$0
	<b>3650000 Total</b>			<b>\$999</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2010

Allocation Method - Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
4030000	OVERHEAD CONDUCTORS & DEVICES	IDU	\$965	\$0	\$0	\$0	\$0	\$0	\$965	\$0
4030000	OVERHEAD CONDUCTORS & DEVICES	OR	\$6,754	\$0	\$6,754	\$0	\$0	\$0	\$0	\$0
4030000	OVERHEAD CONDUCTORS & DEVICES	UT	\$6,201	\$0	\$0	\$0	\$6,201	\$0	\$0	\$0
4030000	OVERHEAD CONDUCTORS & DEVICES	WA	\$1,669	\$0	\$1,669	\$0	\$0	\$0	\$0	\$0
4030000	OVERHEAD CONDUCTORS & DEVICES	WYP	\$2,130	\$0	\$0	\$0	\$0	\$0	\$0	\$2,130
4030000	OVERHEAD CONDUCTORS & DEVICES	WYU	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$285
	<b>3650000 Total</b>		<b>\$19,002</b>	<b>\$999</b>	<b>\$6,754</b>	<b>\$1,669</b>	<b>\$6,201</b>	<b>\$965</b>	<b>\$2,414</b>	<b>\$0</b>
4030000	UNDERGROUND CONDUIT	CA	\$518	\$518	\$0	\$0	\$0	\$0	\$0	\$0
4030000	UNDERGROUND CONDUIT	IDU	\$160	\$0	\$0	\$0	\$0	\$160	\$0	\$0
4030000	UNDERGROUND CONDUIT	OR	\$2,110	\$0	\$2,110	\$0	\$0	\$0	\$0	\$0
4030000	UNDERGROUND CONDUIT	UT	\$3,608	\$0	\$0	\$0	\$3,608	\$0	\$0	\$0
4030000	UNDERGROUND CONDUIT	WA	\$667	\$0	\$667	\$0	\$0	\$0	\$0	\$0
4030000	UNDERGROUND CONDUIT	WYP	\$456	\$0	\$0	\$0	\$0	\$0	\$0	\$456
4030000	UNDERGROUND CONDUIT	WYU	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$142
	<b>3660000 Total</b>		<b>\$7,662</b>	<b>\$518</b>	<b>\$2,110</b>	<b>\$667</b>	<b>\$3,608</b>	<b>\$160</b>	<b>\$599</b>	<b>\$0</b>
4030000	UNDERGROUND CONDUCTORS & DEVICES	CA	\$939	\$939	\$0	\$0	\$0	\$0	\$0	\$0
4030000	UNDERGROUND CONDUCTORS & DEVICES	IDU	\$478	\$0	\$0	\$0	\$0	\$478	\$0	\$0
4030000	UNDERGROUND CONDUCTORS & DEVICES	OR	\$3,667	\$0	\$3,667	\$0	\$0	\$0	\$0	\$0
4030000	UNDERGROUND CONDUCTORS & DEVICES	UT	\$10,418	\$0	\$0	\$0	\$10,418	\$0	\$0	\$0
4030000	UNDERGROUND CONDUCTORS & DEVICES	WA	\$609	\$0	\$609	\$0	\$0	\$0	\$0	\$0
4030000	UNDERGROUND CONDUCTORS & DEVICES	WYP	\$1,002	\$0	\$0	\$0	\$0	\$0	\$0	\$1,002
4030000	UNDERGROUND CONDUCTORS & DEVICES	WYU	\$556	\$0	\$0	\$0	\$0	\$0	\$0	\$556
	<b>3670000 Total</b>		<b>\$17,671</b>	<b>\$939</b>	<b>\$3,667</b>	<b>\$609</b>	<b>\$10,418</b>	<b>\$478</b>	<b>\$1,559</b>	<b>\$0</b>
4030000	LINE TRANSFORMERS	CA	\$1,444	\$1,444	\$0	\$0	\$0	\$0	\$0	\$0
4030000	LINE TRANSFORMERS	IDU	\$1,443	\$0	\$0	\$0	\$0	\$1,443	\$0	\$0
4030000	LINE TRANSFORMERS	OR	\$10,833	\$0	\$10,833	\$0	\$0	\$0	\$0	\$0
4030000	LINE TRANSFORMERS	UT	\$8,254	\$0	\$0	\$0	\$8,254	\$0	\$0	\$0
4030000	LINE TRANSFORMERS	WA	\$2,692	\$0	\$0	\$2,692	\$0	\$0	\$0	\$0
4030000	LINE TRANSFORMERS	WYP	\$2,230	\$0	\$0	\$0	\$0	\$0	\$0	\$2,230
4030000	LINE TRANSFORMERS	WYU	\$363	\$0	\$0	\$0	\$0	\$0	\$0	\$363
	<b>3680000 Total</b>		<b>\$27,258</b>	<b>\$1,444</b>	<b>\$10,833</b>	<b>\$2,692</b>	<b>\$8,254</b>	<b>\$1,443</b>	<b>\$2,593</b>	<b>\$0</b>
4030000	SERVICES - OVERHEAD	CA	\$337	\$337	\$0	\$0	\$0	\$0	\$0	\$0
4030000	SERVICES - OVERHEAD	IDU	\$119	\$0	\$0	\$0	\$0	\$119	\$0	\$0
4030000	SERVICES - OVERHEAD	OR	\$1,306	\$0	\$1,306	\$0	\$0	\$0	\$0	\$0
4030000	SERVICES - OVERHEAD	UT	\$1,223	\$0	\$0	\$0	\$1,223	\$0	\$0	\$0
4030000	SERVICES - OVERHEAD	WA	\$380	\$0	\$380	\$0	\$0	\$0	\$0	\$0
4030000	SERVICES - OVERHEAD	WYP	\$237	\$0	\$0	\$0	\$0	\$0	\$0	\$237
4030000	SERVICES - OVERHEAD	WYU	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$38
	<b>3691000 Total</b>		<b>\$3,640</b>	<b>\$337</b>	<b>\$1,306</b>	<b>\$380</b>	<b>\$1,223</b>	<b>\$119</b>	<b>\$275</b>	<b>\$0</b>
4030000	SERVICES - UNDERGROUND	CA	\$484	\$484	\$0	\$0	\$0	\$0	\$0	\$0



**Depreciation Expense (Actuals)**

Twelve Months Ending - June 2010

Allocation Method - Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
4030000	3692000	IDU	\$410	\$0	\$0	\$0	\$0	\$0	\$410	\$0
4030000	3692000	OR	\$3,060	\$0	\$3,060	\$0	\$0	\$0	\$0	\$0
4030000	3692000	UT	\$2,534	\$0	\$0	\$0	\$2,534	\$0	\$0	\$0
4030000	3692000	WA	\$791	\$0	\$791	\$0	\$0	\$0	\$0	\$0
4030000	3692000	WYP	\$658	\$0	\$0	\$0	\$0	\$0	\$0	\$658
4030000	3692000	WYU	\$202	\$0	\$0	\$0	\$0	\$0	\$0	\$202
<b>3692000 Total</b>			<b>\$8,140</b>	<b>\$484</b>	<b>\$3,060</b>	<b>\$791</b>	<b>\$2,534</b>	<b>\$410</b>	<b>\$410</b>	<b>\$861</b>
4030000	3700000	CA	\$181	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3700000	IDU	\$446	\$0	\$0	\$0	\$0	\$0	\$446	\$0
4030000	3700000	OR	\$2,195	\$0	\$2,195	\$0	\$0	\$0	\$0	\$0
4030000	3700000	UT	\$2,604	\$0	\$0	\$0	\$2,604	\$0	\$0	\$0
4030000	3700000	WA	\$528	\$0	\$0	\$628	\$0	\$0	\$0	\$0
4030000	3700000	WYP	\$449	\$0	\$0	\$0	\$0	\$0	\$0	\$449
4030000	3700000	WYU	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$96
<b>3700000 Total</b>			<b>\$6,500</b>	<b>\$181</b>	<b>\$2,195</b>	<b>\$528</b>	<b>\$2,604</b>	<b>\$446</b>	<b>\$446</b>	<b>\$545</b>
4030000	3710000	CA	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3710000	IDU	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0
4030000	3710000	OR	\$117	\$0	\$117	\$0	\$0	\$0	\$0	\$0
4030000	3710000	UT	\$274	\$0	\$0	\$0	\$274	\$0	\$0	\$0
4030000	3710000	WA	\$19	\$0	\$0	\$19	\$0	\$0	\$0	\$0
4030000	3710000	WYP	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$46
4030000	3710000	WYU	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$9
<b>3710000 Total</b>			<b>\$496</b>	<b>\$24</b>	<b>\$117</b>	<b>\$19</b>	<b>\$274</b>	<b>\$8</b>	<b>\$8</b>	<b>\$55</b>
4030000	3730000	CA	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3730000	IDU	\$29	\$0	\$0	\$0	\$0	\$0	\$29	\$0
4030000	3730000	OR	\$662	\$0	\$662	\$0	\$0	\$0	\$0	\$0
4030000	3730000	UT	\$1,147	\$0	\$0	\$0	\$1,147	\$0	\$0	\$0
4030000	3730000	WA	\$122	\$0	\$0	\$122	\$0	\$0	\$0	\$0
4030000	3730000	WYP	\$203	\$0	\$0	\$0	\$0	\$0	\$0	\$203
4030000	3730000	WYU	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$62
<b>3730000 Total</b>			<b>\$2,262</b>	<b>\$38</b>	<b>\$662</b>	<b>\$122</b>	<b>\$1,147</b>	<b>\$29</b>	<b>\$29</b>	<b>\$264</b>
4030000	3892000	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3892000	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3892000	UT	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3892000	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
4030000	3892000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>3892000 Total</b>			<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>
4030000	3900000	CA	\$36	\$36	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3900000	CN	\$174	\$5	\$56	\$13	\$80	\$7	\$14	\$0
4030000	3900000	IDU	\$206	\$0	\$0	\$0	\$0	\$206	\$0	\$0



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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
4030000	3900000	OR	\$549	\$0	\$549	\$0	\$0	\$0	\$0	\$0
4030000	3900000	SG	\$127	\$2	\$127	\$10	\$56	\$7	\$20	\$0
4030000	3900000	SO	\$1,667	\$38	\$454	\$130	\$715	\$88	\$239	\$4
4030000	3900000	UT	\$799	\$0	\$0	\$0	\$799	\$0	\$0	\$0
4030000	3900000	WA	\$413	\$0	\$0	\$413	\$0	\$0	\$0	\$0
4030000	3900000	WYP	\$83	\$0	\$0	\$0	\$0	\$0	\$83	\$0
4030000	3900000	WYU	\$88	\$0	\$0	\$0	\$0	\$0	\$88	\$0
	<b>3900000 Total</b>		<b>\$4,141</b>	<b>\$80</b>	<b>\$1,091</b>	<b>\$565</b>	<b>\$1,649</b>	<b>\$307</b>	<b>\$443</b>	<b>\$4</b>
4030000	3903000	CA	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3903000	CN	\$62	\$2	\$20	\$5	\$28	\$3	\$5	\$0
4030000	3903000	IDU	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0
4030000	3903000	OR	\$28	\$0	\$28	\$0	\$0	\$0	\$0	\$0
4030000	3903000	SG	\$5	\$0	\$1	\$0	\$2	\$0	\$1	\$0
4030000	3903000	SO	\$775	\$18	\$211	\$60	\$332	\$41	\$111	\$2
4030000	3903000	UT	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0
4030000	3903000	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	3903000	WYP	\$16	\$0	\$0	\$16	\$0	\$0	\$16	\$0
4030000	3903000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>3903000 Total</b>		<b>\$905</b>	<b>\$25</b>	<b>\$260</b>	<b>\$66</b>	<b>\$374</b>	<b>\$46</b>	<b>\$133</b>	<b>\$2</b>
4030000	3910000	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3910000	CN	\$101	\$3	\$32	\$7	\$46	\$4	\$8	\$0
4030000	3910000	IDU	\$9	\$0	\$0	\$0	\$0	\$9	\$0	\$0
4030000	3910000	OR	\$130	\$0	\$130	\$0	\$0	\$0	\$0	\$0
4030000	3910000	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3910000	SG	\$168	\$3	\$43	\$13	\$73	\$9	\$26	\$1
4030000	3910000	SO	\$775	\$18	\$211	\$60	\$333	\$41	\$111	\$2
4030000	3910000	SSGCH	\$4	\$0	\$1	\$0	\$2	\$0	\$1	\$0
4030000	3910000	UT	\$48	\$0	\$0	\$0	\$48	\$0	\$0	\$0
4030000	3910000	WA	\$43	\$0	\$0	\$43	\$0	\$0	\$0	\$0
4030000	3910000	WYP	\$46	\$0	\$0	\$0	\$0	\$0	\$46	\$0
4030000	3910000	WYU	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0
	<b>3910000 Total</b>		<b>\$1,330</b>	<b>\$25</b>	<b>\$417</b>	<b>\$124</b>	<b>\$501</b>	<b>\$63</b>	<b>\$196</b>	<b>\$2</b>
4030000	3911000	SO	\$747	\$17	\$204	\$58	\$321	\$107	\$107	\$2
	<b>3911000 Total</b>		<b>\$747</b>	<b>\$17</b>	<b>\$204</b>	<b>\$58</b>	<b>\$321</b>	<b>\$39</b>	<b>\$107</b>	<b>\$2</b>
4030000	3912000	CA	\$31	\$31	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3912000	CN	\$1,266	\$33	\$407	\$93	\$581	\$52	\$99	\$0
4030000	3912000	IDU	\$132	\$0	\$0	\$0	\$0	\$132	\$0	\$0
4030000	3912000	OR	\$309	\$0	\$309	\$0	\$0	\$0	\$0	\$0
4030000	3912000	SE	\$19	\$0	\$5	\$1	\$8	\$1	\$3	\$0
4030000	3912000	SG	\$280	\$5	\$72	\$22	\$121	\$15	\$44	\$1



**Depreciation Expense (Actuals)**

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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
4030000	3912000	SO	\$7,288	\$166	\$1,985	\$567	\$3,126	\$384	\$1,043	\$17
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$366	\$0	\$0	\$0	\$366	\$0	\$0	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$142	\$0	\$0	\$142	\$0	\$0	\$0	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$403	\$0	\$0	\$0	\$0	\$0	\$403	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	\$16	\$0	\$0	\$0	\$0	\$0	\$16	\$0
	<b>3912000 Total</b>		<b>\$10,252</b>	<b>\$236</b>	<b>\$2,778</b>	<b>\$825</b>	<b>\$4,203</b>	<b>\$584</b>	<b>\$1,609</b>	<b>\$18</b>
4030000	3913000	OFFICE EQUIPMENT	\$2	\$0	\$1	\$0	\$1	\$0	\$0	\$0
4030000	3913000	OFFICE EQUIPMENT	\$4	\$0	\$4	\$0	\$0	\$0	\$0	\$0
4030000	3913000	OFFICE EQUIPMENT	\$69	\$1	\$18	\$5	\$30	\$4	\$11	\$0
4030000	3913000	OFFICE EQUIPMENT	\$19	\$0	\$5	\$1	\$8	\$1	\$3	\$0
4030000	3913000	OFFICE EQUIPMENT	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0
4030000	3913000	OFFICE EQUIPMENT	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	3913000	OFFICE EQUIPMENT	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0
	<b>3913000 Total</b>		<b>\$99</b>	<b>\$2</b>	<b>\$27</b>	<b>\$8</b>	<b>\$42</b>	<b>\$5</b>	<b>\$16</b>	<b>\$0</b>
4030000	3923000	TRANSPORTATION EQUIPMENT	\$131	\$3	\$36	\$10	\$56	\$7	\$19	\$0
	<b>3923000 Total</b>		<b>\$131</b>	<b>\$3</b>	<b>\$36</b>	<b>\$10</b>	<b>\$56</b>	<b>\$7</b>	<b>\$19</b>	<b>\$0</b>
4030000	3930000	STORES EQUIPMENT	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3930000	STORES EQUIPMENT	\$28	\$0	\$0	\$0	\$0	\$28	\$0	\$0
4030000	3930000	STORES EQUIPMENT	\$139	\$0	\$139	\$0	\$0	\$0	\$0	\$0
4030000	3930000	STORES EQUIPMENT	\$177	\$3	\$46	\$14	\$77	\$9	\$28	\$1
4030000	3930000	STORES EQUIPMENT	\$22	\$0	\$6	\$2	\$9	\$1	\$3	\$0
4030000	3930000	STORES EQUIPMENT	\$2	\$0	\$1	\$0	\$1	\$0	\$0	\$0
4030000	3930000	STORES EQUIPMENT	\$181	\$0	\$0	\$0	\$181	\$0	\$0	\$0
4030000	3930000	STORES EQUIPMENT	\$23	\$0	\$0	\$23	\$0	\$0	\$0	\$0
4030000	3930000	STORES EQUIPMENT	\$53	\$0	\$0	\$0	\$0	\$0	\$53	\$0
4030000	3930000	STORES EQUIPMENT	\$15	\$0	\$0	\$0	\$0	\$0	\$15	\$0
	<b>3930000 Total</b>		<b>\$645</b>	<b>\$9</b>	<b>\$192</b>	<b>\$39</b>	<b>\$268</b>	<b>\$39</b>	<b>\$99</b>	<b>\$1</b>
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	\$80	\$0	\$0	\$0	\$0	\$80	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	\$467	\$0	\$467	\$0	\$0	\$0	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	\$1,314	\$22	\$338	\$104	\$569	\$70	\$207	\$4
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	\$207	\$5	\$56	\$16	\$89	\$11	\$30	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	\$95	\$2	\$25	\$8	\$40	\$5	\$15	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	\$4	\$0	\$1	\$0	\$2	\$0	\$1	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	\$608	\$0	\$0	\$0	\$608	\$0	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	\$91	\$0	\$91	\$0	\$0	\$0	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	\$187	\$0	\$0	\$0	\$0	\$0	\$187	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	\$35	\$0	\$0	\$0	\$0	\$0	\$35	\$0
	<b>3940000 Total</b>		<b>\$3,110</b>	<b>\$50</b>	<b>\$888</b>	<b>\$219</b>	<b>\$1,307</b>	<b>\$166</b>	<b>\$474</b>	<b>\$5</b>



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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
4030000	3950000	CA	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3950000	IDU	\$74	\$0	\$0	\$0	\$0	\$0	\$74	\$0
4030000	3950000	OR	\$737	\$0	\$737	\$0	\$0	\$0	\$0	\$0
4030000	3950000	SE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3950000	SG	\$369	\$6	\$95	\$29	\$160	\$20	\$58	\$1
4030000	3950000	SO	\$333	\$8	\$91	\$26	\$143	\$18	\$48	\$1
4030000	3950000	SSGCH	\$13	\$0	\$3	\$1	\$5	\$1	\$2	\$0
4030000	3950000	UT	\$421	\$0	\$0	\$0	\$421	\$0	\$0	\$0
4030000	3950000	WA	\$109	\$0	\$0	\$109	\$0	\$0	\$0	\$0
4030000	3950000	WYP	\$222	\$0	\$0	\$0	\$0	\$0	\$222	\$0
4030000	3950000	WYU	\$40	\$0	\$0	\$0	\$0	\$0	\$40	\$0
	<b>3950000 Total</b>		<b>\$2,332</b>	<b>\$29</b>	<b>\$926</b>	<b>\$165</b>	<b>\$729</b>	<b>\$112</b>	<b>\$369</b>	<b>\$2</b>
4030000	3970000	CA	\$110	\$110	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3970000	CN	\$105	\$3	\$34	\$8	\$48	\$4	\$8	\$0
4030000	3970000	IDU	\$187	\$0	\$0	\$0	\$0	\$187	\$0	\$0
4030000	3970000	OR	\$1,437	\$0	\$1,437	\$0	\$0	\$0	\$0	\$0
4030000	3970000	SE	\$5	\$0	\$1	\$0	\$2	\$0	\$1	\$0
4030000	3970000	SG	\$3,908	\$65	\$1,006	\$309	\$1,692	\$208	\$615	\$12
4030000	3970000	SO	\$2,059	\$47	\$561	\$160	\$883	\$108	\$295	\$5
4030000	3970000	SSGCH	\$33	\$1	\$9	\$3	\$14	\$2	\$5	\$0
4030000	3970000	SSGCT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3970000	UT	\$1,185	\$0	\$0	\$0	\$1,185	\$0	\$0	\$0
4030000	3970000	WA	\$444	\$0	\$0	\$444	\$0	\$0	\$0	\$0
4030000	3970000	WYP	\$800	\$0	\$0	\$0	\$0	\$0	\$800	\$0
4030000	3970000	WYU	\$180	\$0	\$0	\$0	\$0	\$0	\$180	\$0
	<b>3970000 Total</b>		<b>\$10,453</b>	<b>\$225</b>	<b>\$3,047</b>	<b>\$924</b>	<b>\$3,824</b>	<b>\$510</b>	<b>\$1,904</b>	<b>\$17</b>
4030000	3972000	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3972000	CN	\$3	\$0	\$1	\$0	\$1	\$0	\$0	\$0
4030000	3972000	IDU	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0
4030000	3972000	OR	\$48	\$0	\$48	\$0	\$0	\$0	\$0	\$0
4030000	3972000	SG	\$28	\$0	\$7	\$2	\$12	\$2	\$4	\$0
4030000	3972000	SO	\$27	\$1	\$7	\$2	\$11	\$1	\$1	\$0
4030000	3972000	SSGCH	\$4	\$0	\$1	\$0	\$2	\$0	\$1	\$0
4030000	3972000	SSGCT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3972000	UT	\$125	\$0	\$0	\$0	\$125	\$0	\$0	\$0
4030000	3972000	WA	\$26	\$0	\$0	\$26	\$0	\$0	\$0	\$0
4030000	3972000	WYP	\$35	\$0	\$0	\$0	\$0	\$0	\$35	\$0
4030000	3972000	WYU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0
	<b>3972000 Total</b>		<b>\$313</b>	<b>\$4</b>	<b>\$65</b>	<b>\$31</b>	<b>\$152</b>	<b>\$14</b>	<b>\$48</b>	<b>\$0</b>
4030000	3980000	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0
	<b>3980000 Total</b>		<b>\$2</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
4030000	3980000	CN	\$11	\$0	\$4	\$1	\$5	\$0	\$0	\$1
4030000	3980000	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0
4030000	3980000	OR	\$37	\$0	\$37	\$0	\$0	\$0	\$0	\$0
4030000	3980000	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3980000	SG	\$99	\$2	\$26	\$8	\$43	\$5	\$5	\$16
4030000	3980000	SO	\$226	\$5	\$62	\$18	\$97	\$12	\$32	\$1
4030000	3980000	UT	\$19	\$0	\$0	\$0	\$19	\$0	\$0	\$0
4030000	3980000	WA	\$7	\$0	\$0	\$7	\$0	\$0	\$0	\$0
4030000	3980000	WYP	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$9
4030000	3980000	WYU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
<b>4030000 Total</b>	<b>3980000 Total</b>		<b>\$415</b>	<b>\$9</b>	<b>\$128</b>	<b>\$33</b>	<b>\$164</b>	<b>\$21</b>	<b>\$59</b>	<b>\$1</b>
<b>4032000 Total</b>	<b>565131 DEPR - PROD STEAM NOT CLASSIFIED</b>	SG	<b>\$472,678</b>	<b>\$13,488</b>	<b>\$132,593</b>	<b>\$38,327</b>	<b>\$196,370</b>	<b>\$24,270</b>	<b>\$66,641</b>	<b>\$989</b>
4032000	565131	SG	\$38	\$1	\$10	\$3	\$17	\$2	\$6	\$0
<b>4032000 Total</b>	<b>565131 Total</b>		<b>\$38</b>	<b>\$1</b>	<b>\$10</b>	<b>\$3</b>	<b>\$17</b>	<b>\$2</b>	<b>\$6</b>	<b>\$0</b>
<b>4033000 Total</b>	<b>565133 DEPR - PROD HYDRO NOT CLASSIFIED</b>	SG-P	<b>\$2,235</b>	<b>\$37</b>	<b>\$575</b>	<b>\$177</b>	<b>\$968</b>	<b>\$119</b>	<b>\$352</b>	<b>\$7</b>
4033000	565133	SG-U	\$1,351	\$22	\$348	\$107	\$585	\$72	\$213	\$4
<b>4033000 Total</b>	<b>565133 Total</b>		<b>\$3,586</b>	<b>\$60</b>	<b>\$923</b>	<b>\$284</b>	<b>\$1,552</b>	<b>\$191</b>	<b>\$564</b>	<b>\$11</b>
<b>4034000 Total</b>	<b>565134 DEPR - PROD OTHER NOT CLASSIFIED</b>	SG	<b>\$21</b>	<b>\$0</b>	<b>\$5</b>	<b>\$2</b>	<b>\$9</b>	<b>\$1</b>	<b>\$3</b>	<b>\$0</b>
4034000	565134	SG	\$21	\$0	\$5	\$2	\$9	\$1	\$3	\$0
<b>4034000 Total</b>	<b>565134 Total</b>		<b>\$21</b>	<b>\$0</b>	<b>\$5</b>	<b>\$2</b>	<b>\$9</b>	<b>\$1</b>	<b>\$3</b>	<b>\$0</b>
<b>4035000 Total</b>	<b>565141 DEPR - TRANS ASSETS NOT CLASSIFIED</b>	SG	<b>\$2,254</b>	<b>\$37</b>	<b>\$580</b>	<b>\$178</b>	<b>\$976</b>	<b>\$120</b>	<b>\$355</b>	<b>\$7</b>
4035000	565141	SG	\$2,254	\$37	\$580	\$178	\$976	\$120	\$355	\$7
<b>4035000 Total</b>	<b>565141 Total</b>		<b>\$2,254</b>	<b>\$37</b>	<b>\$580</b>	<b>\$178</b>	<b>\$976</b>	<b>\$120</b>	<b>\$355</b>	<b>\$7</b>
<b>4036000 Total</b>	<b>565161 DEPR - DIST ASSETS NOT CLASSIFIED</b>	CA	<b>\$18</b>	<b>\$18</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4036000	565161	IDU	\$25	\$0	\$0	\$0	\$0	\$25	\$0	\$0
4036000	565161	OR	\$143	\$0	\$143	\$0	\$0	\$0	\$0	\$0
4036000	565161	UT	\$227	\$0	\$0	\$0	\$227	\$0	\$0	\$0
4036000	565161	WA	\$43	\$0	\$0	\$43	\$0	\$0	\$0	\$0
4036000	565161	WYP	\$62	\$0	\$0	\$0	\$0	\$0	\$62	\$0
<b>4036000 Total</b>	<b>565161 Total</b>		<b>\$518</b>	<b>\$18</b>	<b>\$143</b>	<b>\$43</b>	<b>\$227</b>	<b>\$25</b>	<b>\$62</b>	<b>\$0</b>
<b>4037000 Total</b>	<b>565201 DEPR - GEN ASSETS NOT CLASSIFIED</b>	SG	<b>\$37</b>	<b>\$1</b>	<b>\$10</b>	<b>\$3</b>	<b>\$16</b>	<b>\$2</b>	<b>\$6</b>	<b>\$0</b>
4037000	565201	SG	\$37	\$1	\$10	\$3	\$16	\$2	\$6	\$0
<b>4037000 Total</b>	<b>565201 Total</b>		<b>\$37</b>	<b>\$1</b>	<b>\$10</b>	<b>\$3</b>	<b>\$16</b>	<b>\$2</b>	<b>\$6</b>	<b>\$0</b>
<b>Grand Total</b>			<b>\$479,132</b>	<b>\$13,605</b>	<b>\$134,264</b>	<b>\$38,839</b>	<b>\$199,166</b>	<b>\$24,612</b>	<b>\$67,637</b>	<b>\$1,008</b>







**Amortization Expense (Actuals)**

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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
4040000	3020000	IDU	\$20	\$0	\$0	\$0	\$0	\$20	\$0	\$0	\$0
4040000	3020000	FRANCHISES AND CONSENTS	\$481	\$8	\$124	\$38	\$208	\$26	\$76	\$2	\$0
4040000	3020000	FRANCHISES AND CONSENTS	\$2,602	\$43	\$670	\$206	\$1,126	\$139	\$410	\$8	\$0
4040000	3020000	FRANCHISES AND CONSENTS	\$327	\$5	\$84	\$26	\$141	\$17	\$51	\$1	\$0
4040000	3020000	FRANCHISES AND CONSENTS	\$3,430	\$57	\$878	\$270	\$1,476	\$202	\$537	\$11	\$0
4040000	3031040	OR	\$12	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3031040	INTANGIBLE PLANT	\$334	\$6	\$86	\$26	\$145	\$18	\$53	\$1	\$0
4040000	3031040	INTANGIBLE PLANT	\$346	\$6	\$98	\$26	\$145	\$18	\$53	\$1	\$0
4040000	3031050	SO	\$324	\$7	\$88	\$25	\$139	\$17	\$46	\$1	\$0
4040000	3031050	RWT - RCMS WORK TRACKING	\$324	\$7	\$88	\$25	\$139	\$17	\$46	\$1	\$0
4040000	3031050	RWT - RCMS WORK TRACKING	\$324	\$7	\$88	\$25	\$139	\$17	\$46	\$1	\$0
4040000	3031080	SO	\$9	\$0	\$2	\$1	\$4	\$0	\$1	\$0	\$0
4040000	3031080	FMS - FUEL MANAGEMENT SYSTEM	\$9	\$0	\$2	\$1	\$4	\$0	\$1	\$0	\$0
4040000	3031080	FMS - FUEL MANAGEMENT SYSTEM	\$9	\$0	\$2	\$1	\$4	\$0	\$1	\$0	\$0
4040000	3031680	SO	\$435	\$10	\$118	\$34	\$187	\$23	\$62	\$1	\$0
4040000	3031680	DISTRIBUTION AUTOMATION PILOT	\$435	\$10	\$118	\$34	\$187	\$23	\$62	\$1	\$0
4040000	3031760	SO	\$23	\$1	\$6	\$2	\$10	\$1	\$3	\$0	\$0
4040000	3031760	RECORD CENTER MGMT SOFTWARE	\$23	\$1	\$6	\$2	\$10	\$1	\$3	\$0	\$0
4040000	3031760	RECORD CENTER MGMT SOFTWARE	\$23	\$1	\$6	\$2	\$10	\$1	\$3	\$0	\$0
4040000	3031830	CN	\$4,023	\$106	\$1,294	\$295	\$1,846	\$167	\$316	\$0	\$0
4040000	3031830	CUSTOMER SERVICE SYSTEM	\$4,023	\$106	\$1,294	\$295	\$1,846	\$167	\$316	\$0	\$0
4040000	3032040	SO	\$4,982	\$114	\$1,357	\$387	\$2,137	\$262	\$713	\$11	\$0
4040000	3032040	SAP	\$4,982	\$114	\$1,357	\$387	\$2,137	\$262	\$713	\$11	\$0
4040000	3032090	SO	\$28	\$1	\$8	\$2	\$12	\$1	\$4	\$0	\$0
4040000	3032090	ENERGY COMMODITY SYS SOFTWARE	\$28	\$1	\$8	\$2	\$12	\$1	\$4	\$0	\$0
4040000	3032090	ENERGY COMMODITY SYS SOFTWARE	\$28	\$1	\$8	\$2	\$12	\$1	\$4	\$0	\$0
4040000	3032220	SO	\$112	\$3	\$30	\$9	\$48	\$6	\$16	\$0	\$0
4040000	3032220	ENTERPRISE DATA WRHSE - BIRPTG TOOL	\$112	\$3	\$30	\$9	\$48	\$6	\$16	\$0	\$0
4040000	3032220	ENTERPRISE DATA WRHSE - BIRPTG TOOL	\$112	\$3	\$30	\$9	\$48	\$6	\$16	\$0	\$0
4040000	3032270	SO	\$221	\$5	\$60	\$17	\$95	\$12	\$32	\$1	\$0
4040000	3032270	ENTERPRISE DATA WAREHOUSE	\$221	\$5	\$60	\$17	\$95	\$12	\$32	\$1	\$0
4040000	3032340	SO	\$73	\$2	\$20	\$6	\$31	\$4	\$10	\$0	\$0
4040000	3032340	FACILITY INSPECTION REPORTING SYSTEM	\$73	\$2	\$20	\$6	\$31	\$4	\$10	\$0	\$0
4040000	3032340	FACILITY INSPECTION REPORTING SYSTEM	\$73	\$2	\$20	\$6	\$31	\$4	\$10	\$0	\$0
4040000	3032360	SO	\$144	\$3	\$39	\$11	\$62	\$8	\$21	\$0	\$0
4040000	3032360	2002 GRID NET POWER COST MODELING	\$144	\$3	\$39	\$11	\$62	\$8	\$21	\$0	\$0
4040000	3032510	SO	\$29	\$1	\$8	\$2	\$12	\$2	\$4	\$0	\$0
4040000	3032510	OPERATIONS MAPPING SYSTEM	\$29	\$1	\$8	\$2	\$12	\$2	\$4	\$0	\$0
4040000	3032530	SO	\$45	\$1	\$12	\$4	\$19	\$2	\$6	\$0	\$0
4040000	3032530	POLE ATTACHMENT MGMT SYSTEM	\$45	\$1	\$12	\$4	\$19	\$2	\$6	\$0	\$0
4040000	3032590	SO	\$56	\$1	\$15	\$4	\$24	\$3	\$8	\$0	\$0
4040000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	\$56	\$1	\$15	\$4	\$24	\$3	\$8	\$0	\$0
4040000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	\$56	\$1	\$15	\$4	\$24	\$3	\$8	\$0	\$0



**Amortization Expense (Actuals)**

Twelve Months Ending - June 2010

Allocation Method - Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
4040000	3032800	SO	\$324	\$7	\$88	\$25	\$139	\$17	\$46	\$1	\$0
	<b>3032800 Total</b>		<b>\$324</b>	<b>\$7</b>	<b>\$88</b>	<b>\$25</b>	<b>\$139</b>	<b>\$17</b>	<b>\$46</b>	<b>\$1</b>	<b>\$0</b>
4040000	3032670	SO	\$4	\$0	\$1	\$0	\$2	\$0	\$1	\$0	\$0
	C&T OFFICIAL RECORD INFO SYSTEM										
4040000	<b>3032670 Total</b>		<b>\$4</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$2</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
4040000	3032710	SG	\$6	\$0	\$2	\$0	\$3	\$0	\$1	\$0	\$0
	ROUGE RIVER HYDRO INTANGIBLES										
4040000	<b>3032710 Total</b>		<b>\$6</b>	<b>\$0</b>	<b>\$2</b>	<b>\$0</b>	<b>\$3</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
4040000	3032730	SG	\$707	\$12	\$182	\$56	\$306	\$38	\$111	\$2	\$0
	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV										
4040000	<b>3032730 Total</b>		<b>\$707</b>	<b>\$12</b>	<b>\$182</b>	<b>\$56</b>	<b>\$306</b>	<b>\$38</b>	<b>\$111</b>	<b>\$2</b>	<b>\$0</b>
4040000	3032750	SG	\$96	\$2	\$25	\$8	\$42	\$5	\$15	\$0	\$0
	EAGLE POINT HYDRO ASSETS										
4040000	<b>3032750 Total</b>		<b>\$96</b>	<b>\$2</b>	<b>\$25</b>	<b>\$8</b>	<b>\$42</b>	<b>\$5</b>	<b>\$15</b>	<b>\$0</b>	<b>\$0</b>
4040000	3032760	SG	\$500	\$8	\$129	\$40	\$217	\$27	\$79	\$2	\$0
	SWIFT 2 IMPROVEMENTS										
4040000	<b>3032760 Total</b>		<b>\$500</b>	<b>\$8</b>	<b>\$129</b>	<b>\$40</b>	<b>\$217</b>	<b>\$27</b>	<b>\$79</b>	<b>\$2</b>	<b>\$0</b>
4040000	3032770	SG	\$12	\$0	\$3	\$1	\$5	\$1	\$2	\$0	\$0
	NORTH UMPQUA - SETTLEMENT AGREEMENT										
4040000	<b>3032770 Total</b>		<b>\$12</b>	<b>\$0</b>	<b>\$3</b>	<b>\$1</b>	<b>\$5</b>	<b>\$1</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
4040000	3032780	SG	\$5	\$0	\$1	\$0	\$2	\$0	\$1	\$0	\$0
	BEAR RIVER-SETTLEMENT AGREEMENT										
4040000	<b>3032780 Total</b>		<b>\$5</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$2</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
4040000	3032780	SG-U	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	BEAR RIVER-SETTLEMENT AGREEMENT										
4040000	<b>3032780 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>
4040000	3032860	SO	\$265	\$6	\$72	\$21	\$114	\$14	\$38	\$1	\$0
	WEB SOFTWARE										
4040000	<b>3032860 Total</b>		<b>\$265</b>	<b>\$6</b>	<b>\$72</b>	<b>\$21</b>	<b>\$114</b>	<b>\$14</b>	<b>\$38</b>	<b>\$1</b>	<b>\$0</b>
4040000	3032900	SG	\$11	\$0	\$3	\$1	\$5	\$1	\$2	\$0	\$0
	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS										
4040000	<b>3032900 Total</b>		<b>\$11</b>	<b>\$0</b>	<b>\$3</b>	<b>\$1</b>	<b>\$5</b>	<b>\$1</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>
4040000	3032990	SO	\$44	\$1	\$12	\$3	\$19	\$2	\$6	\$0	\$0
	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E										
4040000	<b>3032990 Total</b>		<b>\$44</b>	<b>\$1</b>	<b>\$12</b>	<b>\$3</b>	<b>\$19</b>	<b>\$2</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>
4040000	3033090	SG	\$1,118	\$19	\$288	\$89	\$484	\$60	\$176	\$4	\$0
	STEAM PLANT INTANGIBLE ASSETS										
4040000	<b>3033090 Total</b>		<b>\$1,118</b>	<b>\$19</b>	<b>\$288</b>	<b>\$89</b>	<b>\$484</b>	<b>\$60</b>	<b>\$176</b>	<b>\$4</b>	<b>\$0</b>
4040000	3033120	SG	\$21	\$0	\$5	\$2	\$9	\$1	\$3	\$0	\$0
	RANGER EMS/SCADA SYSTEM										
4040000	<b>3033120 Total</b>		<b>\$21</b>	<b>\$0</b>	<b>\$5</b>	<b>\$2</b>	<b>\$9</b>	<b>\$1</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>
4040000	3033120	SO	\$3,878	\$88	\$1,056	\$302	\$1,664	\$204	\$555	\$9	\$0
	RANGER EMS/SCADA SYSTEM										
4040000	<b>3033120 Total</b>		<b>\$3,878</b>	<b>\$88</b>	<b>\$1,056</b>	<b>\$302</b>	<b>\$1,664</b>	<b>\$204</b>	<b>\$555</b>	<b>\$9</b>	<b>\$0</b>
4040000	3033120	WYP	\$66	\$0	\$0	\$0	\$0	\$0	\$66	\$0	\$0
	RANGER EMS/SCADA SYSTEM										
4040000	<b>3033120 Total</b>		<b>\$66</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$66</b>	<b>\$0</b>	<b>\$0</b>
4040000	3033140	SO	\$7	\$0	\$2	\$1	\$3	\$0	\$1	\$0	\$0
	ETAGM - Electronic Tagging Sys-Merchant										
4040000	<b>3033140 Total</b>		<b>\$7</b>	<b>\$0</b>	<b>\$2</b>	<b>\$1</b>	<b>\$3</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
4040000	3033170	CN	\$517	\$14	\$166	\$38	\$237	\$21	\$41	\$0	\$0
	GTX VERSION 7 SOFTWARE										
4040000	<b>3033170 Total</b>		<b>\$517</b>	<b>\$14</b>	<b>\$166</b>	<b>\$38</b>	<b>\$237</b>	<b>\$21</b>	<b>\$41</b>	<b>\$0</b>	<b>\$0</b>
4040000	3033180	SO	\$397	\$9	\$108	\$31	\$170	\$21	\$57	\$1	\$0
	HPOV - HP Openview Software										
4040000	<b>3033180 Total</b>		<b>\$397</b>	<b>\$9</b>	<b>\$108</b>	<b>\$31</b>	<b>\$170</b>	<b>\$21</b>	<b>\$57</b>	<b>\$1</b>	<b>\$0</b>
4040000	3033190	CN	\$500	\$13	\$161	\$37	\$230	\$21	\$39	\$0	\$0
	ITRON METER READING SOFTWARE										
4040000	<b>3033190 Total</b>		<b>\$500</b>	<b>\$13</b>	<b>\$161</b>	<b>\$37</b>	<b>\$230</b>	<b>\$21</b>	<b>\$39</b>	<b>\$0</b>	<b>\$0</b>



**Amortization Expense (Actuals)**

Twelve Months Ending - June 2010

Allocation Method - Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
4040000	3033190 Total	\$500	\$500	\$13	\$161	\$37	\$230	\$21	\$39	\$0	\$0
4040000	3033300	CN	\$218	\$6	\$70	\$16	\$100	\$9	\$17	\$0	\$0
4040000	3033300 Total	\$218	\$218	\$6	\$70	\$16	\$100	\$9	\$17	\$0	\$0
4040000	3033310	SO	\$584	\$13	\$159	\$45	\$251	\$31	\$84	\$1	\$0
4040000	3033310 Total	\$584	\$584	\$13	\$159	\$45	\$251	\$31	\$84	\$1	\$0
4040000	3033320	SO	\$755	\$17	\$206	\$59	\$324	\$40	\$108	\$2	\$0
4040000	3033320 Total	\$755	\$755	\$17	\$206	\$59	\$324	\$40	\$108	\$2	\$0
4040000	3033360	SO	\$132	\$3	\$36	\$10	\$57	\$7	\$19	\$0	\$0
4040000	3033360 Total	\$132	\$132	\$3	\$36	\$10	\$57	\$7	\$19	\$0	\$0
4040000	3034900	CN	\$12	\$0	\$4	\$1	\$6	\$0	\$1	\$0	\$0
4040000	3034900	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3034900	OR	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3034900	SE	\$13	\$0	\$3	\$1	\$6	\$1	\$2	\$0	\$0
4040000	3034900	SG	\$5,521	\$92	\$1,421	\$437	\$2,390	\$294	\$869	\$18	\$0
4040000	3034900	SG-P	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3034900	SO	\$400	\$9	\$109	\$31	\$172	\$21	\$57	\$1	\$0
4040000	3034900	SSGCH	\$52	\$1	\$14	\$4	\$22	\$3	\$8	\$0	\$0
4040000	3034900	UT	\$12	\$0	\$0	\$0	\$12	\$0	\$0	\$0	\$0
4040000	3034900	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3034900	WYP	\$35	\$0	\$0	\$0	\$0	\$0	\$35	\$0	\$0
4040000	3034900 Total	\$6,052	\$6,052	\$102	\$1,556	\$475	\$2,607	\$320	\$973	\$19	\$0
4040000	3316000	SG-P	\$65	\$1	\$17	\$5	\$28	\$3	\$10	\$0	\$0
4040000	3316000	SG-U	\$13	\$0	\$3	\$1	\$6	\$1	\$2	\$0	\$0
4040000	3316000 Total	\$78	\$78	\$1	\$20	\$6	\$34	\$4	\$12	\$0	\$0
4040000	3326000	SG-U	\$31	\$1	\$8	\$2	\$13	\$2	\$5	\$0	\$0
4040000	3326000 Total	\$31	\$31	\$1	\$8	\$2	\$13	\$2	\$5	\$0	\$0
4040000	3901000	CA	\$178	\$178	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3901000	CN	\$272	\$7	\$87	\$20	\$125	\$11	\$21	\$0	\$0
4040000	3901000	OR	\$586	\$0	\$586	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3901000	SO	\$1,009	\$23	\$275	\$78	\$433	\$53	\$144	\$2	\$0
4040000	3901000	UT	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4040000	3901000	WA	\$103	\$0	\$0	\$103	\$0	\$0	\$0	\$0	\$0
4040000	3901000	WYP	\$510	\$0	\$0	\$0	\$0	\$0	\$510	\$0	\$0
4040000	3901000	WYU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
4040000	3901000 Total	\$2,661	\$2,661	\$208	\$949	\$202	\$558	\$64	\$678	\$2	\$0
4040000	Total	\$33,271	\$33,271	\$848	\$9,343	\$2,564	\$13,840	\$1,637	\$4,968	\$71	\$0



**Amortization Expense (Actuals)**

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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
4061000	566920	AMORT ELEC PLANT ACQ ADJ	\$5,496	\$91	\$1,415	\$435	\$2,379	\$293	\$865	\$18	\$0
	<b>566920 Total</b>		<b>\$5,496</b>	<b>\$91</b>	<b>\$1,415</b>	<b>\$435</b>	<b>\$2,379</b>	<b>\$293</b>	<b>\$865</b>	<b>\$18</b>	<b>\$0</b>
<b>4061000 Total</b>			<b>\$5,496</b>	<b>\$91</b>	<b>\$1,415</b>	<b>\$435</b>	<b>\$2,379</b>	<b>\$293</b>	<b>\$865</b>	<b>\$18</b>	<b>\$0</b>
4070000	566930	AMORTIZATION OF UNREC PLNT-POWERDALE	\$3,274	\$54	\$843	\$259	\$1,417	\$175	\$515	\$10	\$0
	<b>566930 Total</b>		<b>\$3,274</b>	<b>\$54</b>	<b>\$843</b>	<b>\$259</b>	<b>\$1,417</b>	<b>\$175</b>	<b>\$515</b>	<b>\$10</b>	<b>\$0</b>
<b>4070000 Total</b>			<b>\$3,274</b>	<b>\$54</b>	<b>\$843</b>	<b>\$259</b>	<b>\$1,417</b>	<b>\$175</b>	<b>\$515</b>	<b>\$10</b>	<b>\$0</b>
4071500	566941	AMORT OF UNREC PLANT - TROJAN	\$(68)	\$0	\$(68)	\$0	\$0	\$0	\$0	\$0	\$0
4071500	566941	AMORT OF UNREC PLANT - TROJAN	\$2,014	\$33	\$514	\$158	\$869	\$110	\$322	\$7	\$0
4071500	566941	AMORT OF UNREC PLANT - TROJAN	\$(276)	\$0	\$0	\$(276)	\$0	\$0	\$0	\$0	\$0
	<b>566941 Total</b>		<b>\$1,670</b>	<b>\$33</b>	<b>\$446</b>	<b>\$(118)</b>	<b>\$869</b>	<b>\$110</b>	<b>\$322</b>	<b>\$7</b>	<b>\$0</b>
<b>4071500 Total</b>			<b>\$1,670</b>	<b>\$33</b>	<b>\$446</b>	<b>\$(118)</b>	<b>\$869</b>	<b>\$110</b>	<b>\$322</b>	<b>\$7</b>	<b>\$0</b>
4073000	566950	AMORT OF SB1149 REGUL ASSETS	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113
	<b>566950 Total</b>		<b>\$113</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$113</b>
<b>4073000 Total</b>			<b>\$113</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$113</b>
<b>Grand Total</b>			<b>\$43,824</b>	<b>\$1,027</b>	<b>\$12,047</b>	<b>\$3,141</b>	<b>\$18,505</b>	<b>\$2,215</b>	<b>\$6,671</b>	<b>\$105</b>	<b>\$113</b>





**Taxes Other Than Income (Actuals)**

Twelve Months Ending - June 2010

Allocation Method - Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
4081000	583150	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081000	584960	SO	\$(398)	\$(9)	\$(108)	\$(31)	\$(171)	\$(21)	\$(57)	\$(1)
<b>4081000 Total</b>			<b>\$(398)</b>	<b>\$(9)</b>	<b>\$(108)</b>	<b>\$(31)</b>	<b>\$(171)</b>	<b>\$(21)</b>	<b>\$(57)</b>	<b>\$(1)</b>
4081500	579000	GPS	\$92,836	\$2,118	\$25,284	\$7,220	\$39,826	\$4,886	\$13,290	\$213
<b>4081500 Total</b>			<b>\$92,836</b>	<b>\$2,118</b>	<b>\$25,284</b>	<b>\$7,220</b>	<b>\$39,826</b>	<b>\$4,886</b>	<b>\$13,290</b>	<b>\$213</b>
4081800	578000	CA	\$1,091	\$1,091	\$0	\$0	\$0	\$0	\$0	\$0
4081800	578000	OR	\$21,977	\$0	\$21,977	\$0	\$0	\$0	\$0	\$0
4081800	578000	WYP	\$1,558	\$0	\$0	\$0	\$0	\$0	\$1,558	\$0
<b>4081800 Total</b>			<b>\$24,626</b>	<b>\$1,091</b>	<b>\$21,977</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,558</b>	<b>\$0</b>
4081990	583260	SO	\$10,561	\$241	\$2,876	\$821	\$4,530	\$556	\$1,512	\$24
4081990	583261	OR	\$715	\$0	\$715	\$0	\$0	\$0	\$0	\$0
4081990	583262	UT	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4081990	583263	SE	\$180	\$3	\$44	\$13	\$77	\$11	\$32	\$1
4081990	583265	WA	\$32	\$0	\$0	\$32	\$0	\$0	\$0	\$0
4081990	583266	SE	\$28	\$0	\$7	\$2	\$12	\$2	\$5	\$0
4081990	583267	WYP	\$53	\$0	\$0	\$0	\$0	\$0	\$53	\$0
4081990	583269	SE	\$128	\$2	\$31	\$10	\$55	\$8	\$22	\$0
4081990	583272	UT	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4081990	583800	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4081990	584100	SE	\$398	\$6	\$97	\$30	\$170	\$24	\$70	\$1
<b>4081990 Total</b>			<b>\$12,098</b>	<b>\$252</b>	<b>\$3,770</b>	<b>\$909</b>	<b>\$4,845</b>	<b>\$601</b>	<b>\$1,694</b>	<b>\$27</b>
<b>Grand Total</b>			<b>\$129,162</b>	<b>\$3,452</b>	<b>\$50,923</b>	<b>\$8,098</b>	<b>\$44,500</b>	<b>\$5,465</b>	<b>\$16,485</b>	<b>\$239</b>







**Schedule M (Actuals)**

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

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other	Nurtl
SCHMAP	105105	SO	\$1,585	\$36	\$432	\$123	\$680	\$63	\$227	\$4	\$0	\$0
SCHMAP	105127	SCHMDEXP	\$301	\$8	\$84	\$24	\$126	\$15	\$43	\$1	\$0	\$0
SCHMAP	130100	SO	\$1,174	\$27	\$320	\$91	\$504	\$62	\$168	\$3	\$0	\$0
SCHMAP	130400	SE	\$11	\$0	\$3	\$1	\$5	\$1	\$2	\$0	\$0	\$0
SCHMAP	130550	SO	\$7,247	\$165	\$1,974	\$564	\$3,109	\$381	\$1,037	\$17	\$0	\$0
SCHMAP	130700	SE	\$31	\$0	\$7	\$2	\$13	\$2	\$5	\$0	\$0	\$0
SCHMAP	505505	SO	\$2,666	\$61	\$726	\$207	\$1,144	\$140	\$382	\$6	\$0	\$0
SCHMAP	610106	SE	\$15	\$0	\$4	\$1	\$7	\$1	\$3	\$0	\$0	\$0
SCHMAP	610107	OTHER	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29	\$0
SCHMAP	920145	SE	\$15	\$0	\$4	\$1	\$6	\$1	\$3	\$0	\$0	\$0
<b>SCHMAP Total</b>			<b>\$13,074</b>	<b>\$299</b>	<b>\$3,552</b>	<b>\$1,015</b>	<b>\$5,592</b>	<b>\$687</b>	<b>\$1,870</b>	<b>\$30</b>	<b>\$29</b>	<b>\$0</b>
SCHMAT	105100	SO	\$25,611	\$584	\$1,992	\$10,987	\$10,987	\$1,348	\$3,666	\$59	\$0	\$0
SCHMAT	105120	SCHMDEXP	\$573,628	\$15,700	\$159,088	\$46,503	\$239,367	\$29,451	\$82,256	\$1,264	\$0	\$0
SCHMAT	105121	SE	\$15,299	\$237	\$1,139	\$6,515	\$935	\$2,683	\$52	\$0	\$0	\$0
SCHMAT	105123	SG	\$24,329	\$404	\$6,263	\$1,927	\$10,531	\$1,297	\$3,829	\$78	\$0	\$0
SCHMAT	105130	CIAC	\$68,837	\$2,268	\$19,099	\$4,470	\$32,939	\$3,133	\$6,929	\$0	\$0	\$0
SCHMAT	105140	SNPD	\$5,135	\$169	\$1,425	\$333	\$2,457	\$234	\$517	\$0	\$0	\$0
SCHMAT	105142	SNP	\$98,039	\$2,041	\$25,874	\$7,437	\$43,251	\$5,097	\$14,105	\$233	\$0	\$0
SCHMAT	105146	SG	\$187	\$3	\$48	\$15	\$81	\$10	\$29	\$1	\$0	\$0
SCHMAT	110100	SE	\$2,639	\$41	\$645	\$197	\$1,124	\$161	\$463	\$9	\$0	\$0
SCHMAT	120105	WA	\$105	\$0	\$0	\$105	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	145030	SNPD	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	205100	SE	\$1,199	\$19	\$293	\$89	\$511	\$73	\$210	\$4	\$0	\$0
SCHMAT	210120	UT	\$7	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$0
SCHMAT	210130	IDU	\$67	\$0	\$0	\$0	\$0	\$67	\$0	\$0	\$0	\$0
SCHMAT	320115	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320140	OR	\$3,892	\$0	\$3,892	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320220	UT	\$1,014	\$0	\$0	\$0	\$1,014	\$0	\$0	\$0	\$0	\$0
SCHMAT	415300	SO	\$555	\$13	\$151	\$43	\$238	\$29	\$79	\$1	\$0	\$0
SCHMAT	415301	WA	\$44	\$0	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415500	SGCT	\$939	\$16	\$242	\$75	\$408	\$50	\$148	\$0	\$0	\$0
SCHMAT	415510	WA	\$52	\$0	\$0	\$52	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415700	OTHER	\$1,431	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,431	\$0
SCHMAT	415701	CA	\$180	\$180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415702	WYP	\$18	\$0	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0
SCHMAT	415803	WA	\$47	\$0	\$0	\$47	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415805	WYP	\$138	\$0	\$0	\$0	\$0	\$0	\$138	\$0	\$0	\$0
SCHMAT	415806	IDU	\$27	\$0	\$0	\$0	\$0	\$27	\$0	\$0	\$0	\$0
SCHMAT	415822	UT	\$338	\$0	\$0	\$0	\$338	\$0	\$0	\$0	\$0	\$0
SCHMAT	415828	WYP	\$278	\$0	\$0	\$0	\$0	\$0	\$278	\$0	\$0	\$0
SCHMAT	415829	UT	\$333	\$0	\$0	\$0	\$333	\$0	\$0	\$0	\$0	\$0
SCHMAT	415840	OTHER	\$194	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$194	\$0
SCHMAT	415850	SG	\$4,070	\$68	\$1,048	\$322	\$1,762	\$217	\$641	\$13	\$0	\$0
SCHMAT	415870	CA	\$2,129	\$2,129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415871	WYP	\$8,635	\$0	\$0	\$0	\$0	\$0	\$8,635	\$0	\$0	\$0
SCHMAT	415872	WYP	\$14,261	\$0	\$0	\$0	\$0	\$0	\$14,261	\$0	\$0	\$0
SCHMAT	415873	WA	\$1,653	\$0	\$0	\$1,653	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415890	IDU	\$610	\$0	\$0	\$0	\$0	\$610	\$0	\$0	\$0	\$0
SCHMAT	415891	WYP	\$1,593	\$0	\$0	\$0	\$0	\$0	\$1,593	\$0	\$0	\$0
SCHMAT	415895	OR	\$7,765	\$0	\$7,765	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415900	OTHER	\$3,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,012	\$0



**Schedule M (Actuals)**

Twelve Months Ending - June 2010

Allocation Method - Revised Protocol

(Allocated in Thousands)

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other	Nurtl
SCHMAT	425125	SE	\$2,587	\$40	\$632	\$193	\$1,102	\$158	\$454	\$9	\$0	\$0
SCHMAT	425250	SG	\$15	\$0	\$4	\$1	\$7	\$1	\$2	\$0	\$0	\$0
SCHMAT	425260	SG	\$4	\$0	\$1	\$0	\$2	\$0	\$1	\$0	\$0	\$0
SCHMAT	425280	SG	\$137	\$2	\$35	\$11	\$59	\$7	\$22	\$0	\$0	\$0
SCHMAT	425360	SG	\$172	\$3	\$44	\$14	\$74	\$9	\$27	\$1	\$0	\$0
SCHMAT	505400	SO	\$38	\$1	\$10	\$3	\$16	\$3	\$5	\$0	\$0	\$0
SCHMAT	505510	SE	\$67	\$1	\$16	\$5	\$29	\$4	\$12	\$0	\$0	\$0
SCHMAT	605100	TROUD	\$1,572	\$26	\$401	\$123	\$678	\$86	\$252	\$5	\$0	\$0
SCHMAT	605710	SE	\$293	\$5	\$72	\$22	\$18	\$18	\$51	\$1	\$0	\$0
SCHMAT	610000	SE	\$4,444	\$69	\$1,086	\$331	\$1,893	\$272	\$779	\$15	\$0	\$0
SCHMAT	610130	OR	\$68	\$0	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610135	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610141	OTHER	\$229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$229	\$0
SCHMAT	610142	UT	\$14	\$0	\$0	\$0	\$14	\$0	\$0	\$0	\$0	\$0
SCHMAT	610145	OR	\$2,619	\$0	\$2,619	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610146	OR	\$14	\$0	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610148	OTHER	\$2,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,604	\$0
SCHMAT	610149	OTHER	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68	\$0
SCHMAT	705210	CA	\$110	\$3	\$30	\$9	\$47	\$6	\$16	\$0	\$0	\$0
SCHMAT	705240	CA	\$1,244	\$1,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705260	WA	\$637	\$0	\$637	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705265	OR	\$47	\$0	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	715720	OTHER	\$2,221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,221	\$0
SCHMAT	720300	SO	\$64	\$1	\$17	\$5	\$27	\$3	\$9	\$0	\$0	\$0
SCHMAT	740100	SNP	\$2,785	\$58	\$735	\$211	\$1,229	\$145	\$401	\$7	\$0	\$0
SCHMAT	910910	SE	\$521	\$8	\$127	\$39	\$222	\$18	\$91	\$2	\$0	\$0
SCHMAT	920150	SO	\$1,785	\$41	\$486	\$139	\$94	\$94	\$256	\$4	\$0	\$0
<b>SCHMAT Total</b>			<b>\$892,655</b>	<b>\$25,372</b>	<b>\$242,992</b>	<b>\$68,185</b>	<b>\$358,153</b>	<b>\$43,577</b>	<b>\$142,858</b>	<b>\$1,759</b>	<b>\$9,759</b>	<b>\$0</b>
SCHMDP	1102051	SE	\$489	\$8	\$120	\$36	\$208	\$30	\$86	\$2	\$0	\$0
SCHMDP	120100	SNP	\$406	\$8	\$107	\$31	\$179	\$21	\$58	\$1	\$0	\$0
SCHMDP	130560	SO	\$20,580	\$470	\$5,605	\$1,600	\$8,829	\$1,083	\$2,946	\$47	\$0	\$0
SCHMDP	130605	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	720100	SO	\$7,529	\$172	\$2,051	\$586	\$3,230	\$396	\$1,078	\$17	\$0	\$0
SCHMDP	910918	SE	\$14	\$0	\$3	\$1	\$6	\$1	\$2	\$0	\$0	\$0
SCHMDP	920105	SE	\$14	\$0	\$3	\$1	\$6	\$1	\$2	\$0	\$0	\$0
SCHMDP	920106	SE	\$362	\$6	\$88	\$27	\$154	\$22	\$63	\$1	\$0	\$0
<b>SCHMDP Total</b>			<b>\$29,395</b>	<b>\$664</b>	<b>\$7,977</b>	<b>\$2,282</b>	<b>\$12,612</b>	<b>\$1,554</b>	<b>\$4,236</b>	<b>\$69</b>	<b>\$0</b>	<b>\$0</b>
SCHMDT	105122	SG	\$198,972	\$3,307	\$51,222	\$15,757	\$86,123	\$10,609	\$31,317	\$636	\$0	\$0
SCHMDT	105125	TAXDEPR	\$1,465,960	\$31,023	\$386,144	\$71,918	\$642,891	\$76,051	\$207,817	\$3,647	\$0	\$46,470
SCHMDT	105126	SE	\$25,161	\$390	\$6,147	\$1,874	\$10,715	\$1,538	\$4,412	\$96	\$0	\$0
SCHMDT	105137	SO	\$4,990	\$114	\$1,359	\$388	\$2,141	\$263	\$714	\$11	\$0	\$0
SCHMDT	105141	AFUDC	\$113,389	\$2,361	\$29,926	\$8,601	\$50,023	\$5,895	\$16,314	\$270	\$0	\$0
SCHMDT	105143	SO	\$4,646	\$106	\$1,265	\$361	\$1,993	\$244	\$665	\$11	\$0	\$0
SCHMDT	105152	GPS	\$18,415	\$420	\$5,015	\$1,432	\$7,900	\$969	\$2,636	\$42	\$0	\$0
SCHMDT	105165	SE	\$556	\$9	\$136	\$41	\$237	\$34	\$97	\$2	\$0	\$0
SCHMDT	105170	SE	\$959	\$15	\$234	\$71	\$409	\$59	\$168	\$3	\$0	\$0
SCHMDT	105171	SE	\$731	\$11	\$179	\$54	\$311	\$45	\$128	\$3	\$0	\$0
SCHMDT	105175	GPS	\$66,526	\$1,518	\$5,174	\$54	\$28,539	\$3,501	\$9,523	\$153	\$0	\$0
SCHMDT	1052203	SSGCH	\$69	\$1	\$18	\$6	\$29	\$4	\$11	\$0	\$0	\$0
SCHMDT	105470	GPS	\$1,078	\$25	\$294	\$84	\$462	\$57	\$154	\$2	\$0	\$0
SCHMDT	110200	SE	\$7,887	\$122	\$1,927	\$587	\$3,359	\$482	\$1,383	\$27	\$0	\$0



**Schedule M (Actuals)**

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

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other	Nutil
SCHMDT	110205	SG	\$174	\$3	\$45	\$14	\$75	\$9	\$27	\$1	\$0	\$0
SCHMDT	205025	SE	\$1,169	\$18	\$286	\$87	\$498	\$71	\$205	\$4	\$0	\$0
SCHMDT	205200	SE	\$1,250	\$19	\$305	\$93	\$532	\$76	\$219	\$4	\$0	\$0
SCHMDT	205411	SE	\$308	\$5	\$75	\$23	\$131	\$19	\$54	\$1	\$0	\$0
SCHMDT	210100	OR	\$707	\$16	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210105	SO	\$1,878	\$43	\$511	\$146	\$806	\$99	\$101	\$2	\$0	\$0
SCHMDT	210180	SO	\$4,681	\$107	\$1,275	\$364	\$2,008	\$246	\$670	\$11	\$0	\$0
SCHMDT	220100	GPS	\$1,168	\$40	\$374	\$133	\$464	\$51	\$106	\$0	\$0	\$0
SCHMDT	220115	BADDEBT	\$6,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,138	\$0
SCHMDT	320115	OTHER	\$2,042	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,042	\$0
SCHMDT	320151	OTHER	\$9,127	\$208	\$2,486	\$710	\$3,916	\$80	\$1,307	\$21	\$0	\$0
SCHMDT	415110	SG	\$1,638	\$27	\$422	\$130	\$709	\$87	\$258	\$5	\$0	\$0
SCHMDT	415120	SG	\$138	\$2	\$35	\$11	\$60	\$7	\$22	\$0	\$0	\$0
SCHMDT	415680	OR	\$92	\$0	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415703	OR	\$510	\$0	\$0	\$0	\$0	\$0	\$510	\$0	\$0	\$0
SCHMDT	415801	WYP	\$53	\$1	\$14	\$4	\$23	\$3	\$8	\$0	\$0	\$0
SCHMDT	415804	SG	\$81	\$0	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415821	OR	\$1,368	\$0	\$0	\$0	\$0	\$0	\$1,368	\$0	\$0	\$0
SCHMDT	415874	WYP	\$1,539	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,539	\$0
SCHMDT	415880	UT	\$81	\$0	\$0	\$0	\$81	\$0	\$0	\$0	\$0	\$0
SCHMDT	415892	OTHER	\$2,616	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,616	\$0
SCHMDT	415896	OTHER	\$18,000	\$0	\$0	\$18,000	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425100	WA	\$26	\$0	\$0	\$0	\$0	\$26	\$0	\$0	\$0	\$0
SCHMDT	425110	IDU	\$60	\$2	\$19	\$4	\$28	\$3	\$5	\$0	\$0	\$0
SCHMDT	425215	CN	\$179	\$6	\$50	\$12	\$86	\$8	\$18	\$0	\$0	\$0
SCHMDT	425225	SNPD	\$755	\$13	\$194	\$60	\$327	\$40	\$119	\$2	\$0	\$0
SCHMDT	425380	SG	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$156	\$0
SCHMDT	430100	OTHER	\$18,707	\$427	\$5,095	\$1,455	\$8,025	\$984	\$2,678	\$43	\$0	\$0
SCHMDT	430110	SO	\$2,619	\$60	\$713	\$204	\$1,124	\$138	\$375	\$6	\$0	\$0
SCHMDT	430111	SO	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68	\$0
SCHMDT	430112	OTHER	\$245	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$245	\$0
SCHMDT	430113	OTHER	\$2,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,604	\$0
SCHMDT	505125	SE	\$5,051	\$78	\$1,234	\$376	\$2,151	\$309	\$886	\$17	\$0	\$0
SCHMDT	505145	SO	\$834	\$19	\$227	\$65	\$358	\$44	\$119	\$4	\$0	\$0
SCHMDT	505150	SO	\$1,846	\$42	\$503	\$144	\$792	\$97	\$264	\$4	\$0	\$0
SCHMDT	505600	SO	\$532	\$12	\$145	\$41	\$228	\$28	\$76	\$1	\$0	\$0
SCHMDT	610100	SE	\$3,508	\$54	\$857	\$261	\$1,494	\$214	\$615	\$12	\$0	\$0
SCHMDT	610101	SE	\$58	\$1	\$16	\$5	\$1	\$3	\$8	\$0	\$0	\$0
SCHMDT	610111	SE	\$2	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
SCHMDT	610114	SE	\$221	\$3	\$54	\$16	\$94	\$14	\$39	\$1	\$0	\$0
SCHMDT	610143	WA	\$11	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705200	OTHER	\$958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$958	\$0
SCHMDT	705232	CA	\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705233	IDU	\$438	\$0	\$0	\$0	\$0	\$438	\$0	\$0	\$0	\$0
SCHMDT	705234	IDU	\$1,366	\$0	\$0	\$0	\$0	\$0	\$1,366	\$0	\$0	\$0
SCHMDT	705252	WYP	\$45	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705253	CA	\$451	\$0	\$0	\$0	\$0	\$451	\$0	\$0	\$0	\$0
SCHMDT	705254	IDU	\$1,477	\$0	\$0	\$0	\$0	\$0	\$1,477	\$0	\$0	\$0
SCHMDT	705300	WYP	\$1,837	\$28	\$449	\$137	\$782	\$112	\$322	\$6	\$0	\$0
SCHMDT	705310	SE	\$1,019	\$0	\$0	\$0	\$1,019	\$0	\$0	\$0	\$0	\$0
SCHMDT		UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Schedule M (Actuals)**

Twelve Months Ending - June 2010

Allocation Method - Revised Protocol

(Allocated in Thousands)

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other	Nutil
SCHMDT	705320	IDU	\$156	\$0	\$0	\$0	\$0	\$156	\$0	\$0	\$0	\$0
SCHMDT	705330	Reg Liability-WY Gain on Sale of Asset	\$353	\$0	\$0	\$0	\$0	\$0	\$353	\$0	\$0	\$0
SCHMDT	715100	University of WY Contract Amort.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	715800	Redding Renegotiated Contract	\$550	\$9	\$142	\$44	\$238	\$29	\$87	\$2	\$0	\$0
SCHMDT	720200	Deferred Comp Plan Benefits-PPL	\$170	\$4	\$46	\$13	\$73	\$9	\$24	\$0	\$0	\$0
SCHMDT	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	\$(297)	\$(7)	\$(81)	\$(23)	\$(128)	\$(16)	\$(43)	\$(1)	\$0	\$0
SCHMDT	720500	Severance Accrual	\$233	\$5	\$63	\$18	\$100	\$12	\$33	\$1	\$0	\$0
SCHMDT	720550	Accrued CIC Severance	\$840	\$19	\$229	\$65	\$360	\$44	\$120	\$2	\$0	\$0
SCHMDT	910530	Injuries and Damages Reserve	\$1,014	\$23	\$276	\$79	\$435	\$53	\$145	\$2	\$0	\$0
SCHMDT	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	\$5,607	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,607	\$0
SCHMDT	910580	Wasach workers comp reserve	\$256	\$6	\$70	\$20	\$110	\$13	\$37	\$1	\$0	\$0
SCHMDT	910905	PMI Underground Mine Cost Depletion	\$135	\$2	\$33	\$10	\$57	\$8	\$24	\$0	\$0	\$0
SCHMDT	920110	PMI WY Extraction Tax	\$95	\$1	\$23	\$7	\$40	\$6	\$17	\$0	\$0	\$0
<b>SCHMDT Total</b>			<b>\$2,018,360</b>	<b>\$40,794</b>	<b>\$518,585</b>	<b>\$129,141</b>	<b>\$862,556</b>	<b>\$104,164</b>	<b>\$289,628</b>	<b>\$5,050</b>	<b>\$21,973</b>	<b>\$46,470</b>
Schedule M Additions Total			\$905,729	\$25,671	\$246,544	\$69,200	\$363,745	\$44,264	\$144,728	\$1,789	\$9,789	\$0
Schedule M Deductions Total			\$2,047,754	\$41,458	\$526,563	\$131,423	\$875,167	\$105,718	\$293,864	\$5,119	\$21,973	\$46,470
<b>Total Schedule M Adjustments</b>			<b>\$(1,142,025)</b>	<b>\$(15,787)</b>	<b>\$(280,019)</b>	<b>\$(62,223)</b>	<b>\$(511,422)</b>	<b>\$(61,454)</b>	<b>\$(149,136)</b>	<b>\$(3,330)</b>	<b>\$(12,184)</b>	<b>\$(46,470)</b>



**Interest Expense (Actuals)**

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

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
4191000	SNP	\$ (78,887)	\$ (1,642)	\$ (20,820)	\$ (5,984)	\$ (34,802)	\$ (4,101)	\$ (11,350)	\$ (188)
4270000	SNP	\$364,779	\$7,595	\$96,273	\$27,671	\$160,927	\$18,964	\$52,482	\$869
4280000	SNP	\$3,728	\$78	\$984	\$283	\$1,644	\$194	\$536	\$9
4281000	SNP	\$2,466	\$51	\$651	\$187	\$1,088	\$128	\$355	\$6
4290000	SNP	\$ (3)	\$ (0)	\$ (1)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
4310000	SNP	\$4,428	\$92	\$1,169	\$336	\$1,953	\$230	\$637	\$11
4313000	SNP	\$491	\$10	\$130	\$37	\$217	\$26	\$71	\$1
4320000	SNP	\$ (43,582)	\$ (907)	\$ (11,502)	\$ (3,306)	\$ (19,227)	\$ (2,266)	\$ (6,270)	\$ (104)
<b>Grand Total</b>		<b>\$253,421</b>	<b>\$5,276</b>	<b>\$66,883</b>	<b>\$19,223</b>	<b>\$111,799</b>	<b>\$13,175</b>	<b>\$36,461</b>	<b>\$603</b>





**Deferred Income Tax Expense (Actuals)**

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

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other	Nutil
4101000	105122	SG	\$75,512	\$1,255	\$19,439	\$5,980	\$32,685	\$4,026	\$11,885	\$241	\$0	\$0
4101000	105125	TAXDEPR	\$556,347	\$11,774	\$146,545	\$27,294	\$243,984	\$28,862	\$78,869	\$1,384	\$0	\$17,636
4101000	105126	SE	\$9,549	\$148	\$2,333	\$711	\$4,067	\$584	\$1,674	\$33	\$0	\$0
4101000	105137	SNP	\$1,894	\$43	\$516	\$147	\$812	\$100	\$271	\$4	\$0	\$0
4101000	105141	AFUDC Debt	\$43,032	\$896	\$11,357	\$3,264	\$18,984	\$2,237	\$6,191	\$102	\$0	\$0
4101000	105143	282Basis Intangible Difference	\$1,763	\$40	\$480	\$137	\$756	\$93	\$252	\$4	\$0	\$0
4101000	105152	Gain / (Loss) on Prop. Disposition	\$6,989	\$159	\$1,903	\$543	\$2,988	\$368	\$1,000	\$16	\$0	\$0
4101000	105165	Coal Mine Development	\$211	\$3	\$52	\$16	\$90	\$13	\$37	\$1	\$0	\$0
4101000	105170	Coal Mine Extension	\$364	\$6	\$89	\$27	\$155	\$22	\$64	\$1	\$0	\$0
4101000	105171	PMI Coal Mine Extension Costs	\$277	\$4	\$68	\$21	\$118	\$17	\$49	\$1	\$0	\$0
4101000	105175	GPS	\$25,247	\$576	\$6,876	\$1,963	\$10,831	\$1,329	\$3,614	\$58	\$0	\$0
4101000	1052203	SGSCH	\$26	\$0	\$7	\$2	\$11	\$1	\$4	\$0	\$0	\$0
4101000	105470	Cholla SHL NOPA (Lease Amortization)	\$409	\$9	\$111	\$32	\$175	\$22	\$59	\$1	\$0	\$0
4101000	110200	Book Gain/Loss on Land Sales	\$2,993	\$46	\$731	\$223	\$1,275	\$183	\$525	\$10	\$0	\$0
4101000	110205	IGC Tax Percentage Depletion Deduct	\$66	\$1	\$17	\$5	\$29	\$4	\$10	\$0	\$0	\$0
4101000	205025	SRC Tax Percentage Depletion Deduct	\$444	\$7	\$108	\$33	\$189	\$27	\$78	\$2	\$0	\$0
4101000	205200	PMI-Fuel Cost Adjustment	\$474	\$7	\$116	\$35	\$202	\$29	\$83	\$2	\$0	\$0
4101000	205411	M&S INVENTORY WRITE-OFF	\$117	\$2	\$29	\$9	\$50	\$7	\$20	\$0	\$0	\$0
4101000	210100	190PMISec263A	\$20	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210105	283OR PUC Prepaid Taxes	\$268	\$6	\$73	\$21	\$115	\$14	\$38	\$1	\$0	\$0
4101000	210180	Self Insured Health Benefits	\$713	\$16	\$194	\$55	\$306	\$38	\$102	\$2	\$0	\$0
4101000	210200	283Prepaid Membership Fees-EEI WSSC	\$1,776	\$41	\$484	\$138	\$762	\$93	\$254	\$4	\$0	\$0
4101000	220100	283Prepaid Taxes-Property Taxes	\$443	\$15	\$142	\$50	\$176	\$19	\$40	\$0	\$0	\$0
4101000	320115	190Bad Debt Allowance	\$2,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,329	\$0
4101000	320116	283INTERIM PROVISION_TOTAL REG ASSETS_LI	\$775	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$775	\$0
4101000	320210	R&E - Section 174 Deduction	\$3,464	\$79	\$943	\$269	\$1,486	\$182	\$496	\$8	\$0	\$0
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	\$622	\$10	\$160	\$49	\$269	\$33	\$98	\$2	\$0	\$0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	\$52	\$1	\$13	\$4	\$23	\$3	\$8	\$0	\$0	\$0
4101000	415680	190Def Intervenor Funding Grants-OR	\$35	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415703	Goodnoe Hills Liquidation Damages - WY	\$194	\$0	\$0	\$0	\$0	\$0	\$194	\$0	\$0	\$0
4101000	415801	190CONTRA RTO GRID WEST N/R ALLOWANCE	\$20	\$0	\$5	\$2	\$9	\$1	\$3	\$0	\$0	\$0
4101000	415804	RTO Gridwest NR Writeoff OR	\$31	\$0	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	\$519	\$0	\$0	\$0	\$0	\$0	\$519	\$0	\$0	\$0
4101000	415874	Deferred Excess Net Power Costs - WY 09	\$584	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$584	\$0
4101000	415880	Deferred UT Independent Evaluation Fee	\$31	\$0	\$0	\$0	\$31	\$0	\$0	\$0	\$0	\$0
4101000	415892	Deferred Excess Net Power Costs - ID 09	\$983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$983	\$0
4101000	415896	WA - Chehalis Plant Revenue Requirement	\$6,831	\$0	\$0	\$6,831	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425110	190Deferred Regulatory Expense-IDU	\$10	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
4101000	425116	190Tenant Lease Allow-PSU Call Cntr	\$23	\$1	\$7	\$2	\$11	\$1	\$2	\$0	\$0	\$0
4101000	425215	283Unearned Joint Use Pole Contact Revnu	\$68	\$2	\$19	\$4	\$33	\$3	\$7	\$0	\$0	\$0
4101000	425225	Duke/Hermiston Contract Renegotiation	\$286	\$5	\$74	\$23	\$124	\$15	\$45	\$1	\$0	\$0
4101000	425380	190Idaho Customer Bal Acct	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59	\$0
4101000	430100	283Weatherization	\$7,099	\$162	\$1,933	\$552	\$3,046	\$374	\$1,016	\$16	\$0	\$0
4101000	430110	Reg Asset Balance Reclass	\$984	\$23	\$271	\$77	\$426	\$52	\$142	\$2	\$0	\$0
4101000	430111	Reg Assets - SB 1149 Balance Reclass	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26	\$0



**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - June 2010

Allocation Method - Revised Protocol

(Allocated in Thousands)

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other	Nutil
4101000	430112	OTHER	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93	\$0
4101000	430113	Reg Asset - Other - Balance Reclaim	\$988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$988	\$0
4101000	505125	Reg Asset - Def NPC Balance Reclaim	\$1,917	\$30	\$468	\$143	\$816	\$117	\$336	\$7	\$0	\$0
4101000	505145	190Accrued Royalties	\$316	\$7	\$86	\$25	\$136	\$17	\$45	\$1	\$0	\$0
4101000	505150	Misc. Non-Current Accrued Liability	\$701	\$16	\$191	\$54	\$301	\$37	\$100	\$2	\$0	\$0
4101000	505600	190Misc Current and Accrued Liability-SO	\$202	\$5	\$55	\$16	\$87	\$11	\$29	\$0	\$0	\$0
4101000	610100	190Vacation Sickleave & PT Accrual	\$1,331	\$21	\$325	\$99	\$567	\$81	\$233	\$5	\$0	\$0
4101000	6101001	283PMT AMORT DEVELOPMENT	\$22	\$1	\$6	\$2	\$10	\$3	\$0	\$0	\$0	\$0
4101000	610111	190NOPA 103-99-00 RAR	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610114	283PMT SALE OF ASSETS	\$84	\$1	\$21	\$6	\$36	\$5	\$15	\$0	\$0	\$0
4101000	610143	PMI EITF Pre stripping Cost	\$4	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705200	283Reg Liability-WA Low Energy Program	\$363	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$363	\$0
4101000	705232	190OR Gain on Sale of Halsey-OR	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705233	WEST VALLEY LEASE REDUCTION - CA	\$166	\$0	\$0	\$0	\$0	\$166	\$0	\$0	\$0	\$0
4101000	705234	West Valley Lease Reduction - ID	\$518	\$0	\$0	\$0	\$0	\$0	\$518	\$0	\$0	\$0
4101000	705252	West Valley Lease Reduction - WY	\$17	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705253	A&G Credit - ID	\$171	\$0	\$0	\$0	\$0	\$171	\$0	\$0	\$0	\$0
4101000	705254	A&G Credit - WY	\$560	\$0	\$0	\$0	\$0	\$0	\$560	\$0	\$0	\$0
4101000	705300	Reg. Liability - Deferred Benefit_Arch S	\$697	\$11	\$170	\$52	\$297	\$43	\$122	\$2	\$0	\$0
4101000	705310	Reg Liab - UT Gain on Sale of Asset	\$387	\$0	\$0	\$0	\$387	\$0	\$0	\$0	\$0	\$0
4101000	705320	Reg Liab - ID Gain on Sale of Asset	\$59	\$0	\$0	\$0	\$0	\$59	\$0	\$0	\$0	\$0
4101000	705330	Reg Liab - WY Gain on Sale of Asset	\$134	\$0	\$0	\$0	\$0	\$0	\$134	\$0	\$0	\$0
4101000	715100	MCJ Fogwire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	715800	190Redding Contract	\$209	\$3	\$54	\$17	\$90	\$11	\$33	\$1	\$0	\$0
4101000	7201051	Non-Deductible Post-Retirement Benefits	\$1,029	\$23	\$280	\$80	\$441	\$54	\$147	\$2	\$0	\$0
4101000	720200	190Deferred Compensation Payout	\$64	\$1	\$18	\$5	\$28	\$3	\$9	\$0	\$0	\$0
4101000	720400	190SERP	\$(113)	\$(3)	\$(31)	\$(9)	\$(48)	\$(6)	\$(16)	\$(0)	\$0	\$0
4101000	720500	190Severance	\$88	\$2	\$24	\$7	\$38	\$5	\$13	\$0	\$0	\$0
4101000	720550	190Accrued CIC Severance	\$319	\$7	\$87	\$25	\$137	\$17	\$46	\$1	\$0	\$0
4101000	910530	190Injuries & Damages	\$385	\$9	\$105	\$30	\$165	\$20	\$55	\$1	\$0	\$0
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	\$2,128	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,128	\$0
4101000	910580	190Wasatch workers comp reserve	\$97	\$2	\$26	\$8	\$42	\$5	\$14	\$0	\$0	\$0
4101000	910905	283PMT BCC Underground Mine Cost Deplet	\$51	\$1	\$13	\$4	\$22	\$3	\$9	\$0	\$0	\$0
4101000	920110	BRIDGER COAL COMPANY EXTRACTION TAXES PA	\$36	\$1	\$9	\$3	\$15	\$2	\$6	\$0	\$0	\$0
<b>4101000 Total</b>			<b>\$767,016</b>	<b>\$15,505</b>	<b>\$197,088</b>	<b>\$49,090</b>	<b>\$327,790</b>	<b>\$39,585</b>	<b>\$110,064</b>	<b>\$1,919</b>	<b>\$8,339</b>	<b>\$17,636</b>
4111000	105100	190CAPITALIZED LABOR COSTS	\$(9,720)	\$(222)	\$(2,647)	\$(756)	\$(4,170)	\$(512)	\$(1,391)	\$(22)	\$0	\$0
4111000	1051151	Depreciation Flow-Through - CA	\$1,321	\$1,321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051152	Depreciation Flow-Through - FERC	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$101	\$0	\$0
4111000	1051153	Depreciation Flow-Through - ID	\$(1,436)	\$0	\$0	\$0	\$0	\$(1,436)	\$0	\$0	\$0	\$0
4111000	1051154	Depreciation Flow-Through - OR	\$3,379	\$0	\$3,379	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051155	Depreciation Flow-Through - OTHER	\$(45)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(45)	\$0
4111000	1051156	Depreciation Flow-Through - UT	\$(8,082)	\$0	\$0	\$0	\$(8,082)	\$0	\$0	\$0	\$0	\$0
4111000	1051157	Depreciation Flow-Through - WA	\$1,226	\$0	\$0	\$1,226	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051158	Depreciation Flow-Through - WYP	\$1,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051159	Depreciation Flow-Through - WYU	\$1,291	\$0	\$0	\$0	\$0	\$0	\$1,291	\$0	\$0	\$0





**Deferred Income Tax Expense (Actuals)**

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

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other	Nutil
4111000	105120	Book Depreciation	\$ (217,698)	\$ (5,958)	\$ (60,375)	\$ (17,648)	\$ (90,842)	\$ (11,177)	\$ (31,217)	\$ (480)	\$ 0	\$ 0
4111000	105121	282DIT PMIDepreciation-Book	\$ (5,806)	\$ (90)	\$ (1,418)	\$ (432)	\$ (2,473)	\$ (355)	\$ (1,018)	\$ (20)	\$ 0	\$ 0
4111000	105123	Sec 481a Adj- Repair Deduction	\$ (9,233)	\$ (153)	\$ (2,377)	\$ (731)	\$ (3,996)	\$ (492)	\$ (1,453)	\$ (30)	\$ 0	\$ 0
4111000	105130	CIAC	\$ (26,124)	\$ (861)	\$ (7,248)	\$ (1,696)	\$ (12,501)	\$ (1,189)	\$ (2,630)	\$ 0	\$ 0	\$ 0
4111000	105140	Reimbursements	\$ (1,949)	\$ (64)	\$ (541)	\$ (933)	\$ (127)	\$ (89)	\$ (196)	\$ 0	\$ 0	\$ 0
4111000	105142	Avoided Costs	\$ (37,207)	\$ (775)	\$ (9,820)	\$ (2,822)	\$ (16,414)	\$ (1,934)	\$ (5,353)	\$ (89)	\$ 0	\$ 0
4111000	105146	Capitalization of Test Energy	\$ (71)	\$ (1)	\$ (18)	\$ (6)	\$ (31)	\$ (4)	\$ (11)	\$ (0)	\$ 0	\$ 0
4111000	1052201	190Cholla GE Tax Lease	\$ (574)	\$ (10)	\$ (574)	\$ (46)	\$ (241)	\$ (31)	\$ (92)	\$ (2)	\$ 0	\$ 0
4111000	110100	283BOOK COST DEPLETION ADDBACK	\$ (1,002)	\$ (16)	\$ (245)	\$ (75)	\$ (427)	\$ (61)	\$ (176)	\$ (3)	\$ 0	\$ 0
4111000	120105	Willow Wind Account Receivable	\$ (40)	\$ 0	\$ 0	\$ (40)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	145030	190Distribution O&M	\$ (455)	\$ (7)	\$ (111)	\$ (34)	\$ (194)	\$ (28)	\$ (80)	\$ (2)	\$ 0	\$ 0
4111000	205100	190COAL PILE INVENTORY	\$ (3)	\$ 0	\$ 0	\$ 0	\$ (3)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	210120	283UT PUC Prepaid Taxes	\$ (25)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (25)	\$ 0	\$ 0	\$ 0	\$ 0
4111000	210130	283ID PUC Prepaid Taxes	\$ (1,477)	\$ 0	\$ (1,477)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	320140	283May 2000 Transition Plan Costs-OR	\$ (385)	\$ 0	\$ 0	\$ 0	\$ (385)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	320220	283GLENROCK EXCLUDING RECLAMATION-UT	\$ (211)	\$ (5)	\$ (57)	\$ (16)	\$ (90)	\$ (11)	\$ (30)	\$ (0)	\$ 0	\$ 0
4111000	415300	283Hazardous Waste/Envir. Cleanup	\$ (17)	\$ 0	\$ 0	\$ (17)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415301	190Hazardous Waste/Environmental-WA	\$ (356)	\$ (6)	\$ (92)	\$ (20)	\$ (155)	\$ (19)	\$ (56)	\$ 0	\$ 0	\$ 0
4111000	415500	283Cholla Pit Trans-APS Amort	\$ (20)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	\$ (543)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (543)	\$ 0
4111000	415700	190Reg Assets BPA balancing accounts-OR	\$ (68)	\$ (68)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415701	CA Deferred Intervenor Funding	\$ (7)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	\$ (18)	\$ 0	\$ 0	\$ (18)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415803	RTO Grid West N/R Writeoff WA	\$ (52)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (52)	\$ 0	\$ 0	\$ 0
4111000	415805	RTO Grid West Notes Receivable - WY	\$ (10)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (10)	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415806	RTO Grid West N/R Writeoff ID	\$ (128)	\$ 0	\$ 0	\$ 0	\$ (128)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415822	Reg Asset - Pension MMT - UT	\$ (106)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (106)	\$ 0	\$ 0	\$ 0
4111000	415828	Reg Asset Post Retirement MMT - WY	\$ (126)	\$ 0	\$ 0	\$ 0	\$ (126)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415829	Reg Asset - Post - Ret MMT - UT	\$ (74)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	\$ (1,545)	\$ (26)	\$ (398)	\$ (122)	\$ (669)	\$ (82)	\$ (243)	\$ (5)	\$ (74)	\$ 0
4111000	415850	Unrecovered Plant-Powderdale	\$ (808)	\$ (808)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415870	Deferred Excess Net Power Costs-CA	\$ (3,277)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (3,277)	\$ 0	\$ 0	\$ 0
4111000	415871	Deferred Excess Net Power Costs-WY	\$ (5,412)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (5,412)	\$ 0	\$ 0	\$ 0
4111000	415872	Deferred Excess Net Power Costs - WY 08	\$ (627)	\$ 0	\$ 0	\$ (627)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415873	Deferred Excess Net Power Costs - WA Hyd	\$ (232)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (232)	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415890	ID MEHC 2006 Transition Costs	\$ (605)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (605)	\$ 0	\$ 0	\$ 0
4111000	415891	WY - 2006 Transition Severance Costs	\$ (2,947)	\$ 0	\$ (2,947)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	\$ (1,143)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,143)	\$ 0
4111000	415900	OR SB 409 Recovery	\$ (982)	\$ (15)	\$ (240)	\$ (73)	\$ (418)	\$ (60)	\$ (172)	\$ (3)	\$ 0	\$ 0
4111000	425125	Deferred Coal Cost - Arch	\$ (6)	\$ (0)	\$ (2)	\$ (0)	\$ (3)	\$ (0)	\$ (1)	\$ (0)	\$ 0	\$ 0
4111000	425250	283TGS BUYOUT-SG	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ 0	\$ 0
4111000	425260	283LAKEVIEW BUYOUT-SG	\$ (52)	\$ (1)	\$ (13)	\$ (4)	\$ (23)	\$ (3)	\$ (8)	\$ (0)	\$ 0	\$ 0
4111000	425280	283JOSEPH SETTLEMENT-SG	\$ (65)	\$ (1)	\$ (17)	\$ (5)	\$ (28)	\$ (3)	\$ (10)	\$ (0)	\$ 0	\$ 0
4111000	425360	190Hermiston Swap	\$ (15)	\$ (0)	\$ (4)	\$ (1)	\$ (6)	\$ (1)	\$ (2)	\$ (0)	\$ 0	\$ 0
4111000	505400	190Bonus Liability	\$ (15)	\$ (0)	\$ (4)	\$ (1)	\$ (6)	\$ (1)	\$ (2)	\$ (0)	\$ 0	\$ 0



**Deferred Income Tax Expense (Actuals)**

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

FERC Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other	Nutil
4111000	505510	SE	\$ (26)	\$ (0)	\$ (6)	\$ (2)	\$ (11)	\$ (2)	\$ (4)	\$ (0)	\$ 0	\$ 0
4111000	605100	TROJD	\$ (597)	\$ (10)	\$ (152)	\$ (47)	\$ (257)	\$ (33)	\$ (96)	\$ (2)	\$ 0	\$ 0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	\$ (111)	\$ (2)	\$ (27)	\$ (8)	\$ (47)	\$ (7)	\$ (20)	\$ (0)	\$ 0	\$ 0
4111000	610000	283PMI Development Costs	\$ (1,687)	\$ (26)	\$ (412)	\$ (126)	\$ (718)	\$ (103)	\$ (296)	\$ (6)	\$ 0	\$ 0
4111000	610130	283781 Shopping Incentive-OR	\$ (26)	\$ (0)	\$ (26)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	610135	283 SB1149Costs-OROTHER	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)	\$ 0
4111000	610141	190WA Rate Refunds	\$ (87)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (87)	\$ 0
4111000	610142	283Reg Liability-UT Home Energy Lifeline	\$ (5)	\$ 0	\$ 0	\$ 0	\$ (5)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	610145	190Reg Liab_OR Balance Consol	\$ (994)	\$ 0	\$ (994)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	610146	OR Reg Asset/Liability Consolidation	\$ (5)	\$ 0	\$ (5)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	610148	Reg Liability - Def NPC Balance Reclass	\$ (988)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (988)	\$ 0
4111000	610149	Reg Liability - SB 1149 Balance Reclass	\$ (26)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (26)	\$ 0
4111000	705210	190Property Insurance	\$ (42)	\$ (1)	\$ (11)	\$ (3)	\$ (18)	\$ (2)	\$ (6)	\$ (0)	\$ 0	\$ 0
4111000	705240	283CA Alternative Rate for Energy Progra	\$ (472)	\$ (472)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	705260	MEHC Transition Costs-WA	\$ (242)	\$ 0	\$ 0	\$ (242)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	705265	Reg Liability - OR Energy Conservation C	\$ (18)	\$ 0	\$ (18)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	\$ (843)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (843)	\$ 0
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	\$ (24)	\$ (1)	\$ (7)	\$ (2)	\$ (10)	\$ (1)	\$ (3)	\$ (0)	\$ 0	\$ 0
4111000	740100	283Post Merger Debt Loss	\$ (1,057)	\$ (22)	\$ (279)	\$ (60)	\$ (466)	\$ (55)	\$ (152)	\$ (3)	\$ 0	\$ 0
4111000	910910	190PMISec 471 Adjustment	\$ (198)	\$ (3)	\$ (48)	\$ (15)	\$ (84)	\$ (12)	\$ (35)	\$ (1)	\$ 0	\$ 0
4111000	920150	190FAS112 Book Reserve Postretirement Be	\$ (678)	\$ (15)	\$ (185)	\$ (53)	\$ (291)	\$ (36)	\$ (97)	\$ (2)	\$ 0	\$ 0
4111000	9301001	190OR BETC Credit	\$ (210)	\$ 4	\$ 31	\$ 1	\$ (132)	\$ (28)	\$ (52)	\$ (3)	\$ 0	\$ (32)
4111000	Total		\$ (340,598)	\$ (8,313)	\$ (88,960)	\$ (24,696)	\$ (144,378)	\$ (18,032)	\$ (51,866)	\$ (571)	\$ (3,748)	\$ (32)
Grand Total			\$426,418	\$7,192	\$108,128	\$24,394	\$183,411	\$21,553	\$58,196	\$1,348	\$4,580	\$17,604



**Investment Tax Credit Amortization (Actuals)**

Twelve Months Ending - June 2010

Allocation Method - Revised Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
4114000	DGU	\$ (1,874)	\$0	\$0	\$0	\$ (1,558)	\$ (192)	\$ (113)	\$ (12)
<b>Grand Total</b>		<b>\$ (1,874)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ (1,558)</b>	<b>\$ (192)</b>	<b>\$ (113)</b>	<b>\$ (12)</b>





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

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1010000	3020000	IDU	\$1,000	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
1010000	3020000	SG	\$9,936	\$165	\$2,558	\$787	\$4,301	\$630	\$1,564	\$32
1010000	3020000	SG-P	\$86,882	\$1,644	\$7,831	\$42,800	\$5,273	\$15,563	\$316	\$316
1010000	3020000	SG-U	\$9,842	\$164	\$2,534	\$4,260	\$525	\$1,549	\$31	\$31
<b>3020000 Total</b>			<b>\$119,660</b>	<b>\$1,972</b>	<b>\$30,547</b>	<b>\$9,397</b>	<b>\$51,361</b>	<b>\$7,327</b>	<b>\$18,676</b>	<b>\$379</b>
1010000	3031040	OR	\$531	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3031040	SG	\$13,180	\$219	\$3,393	\$1,044	\$5,705	\$703	\$2,074	\$42
<b>3031040 Total</b>			<b>\$13,710</b>	<b>\$219</b>	<b>\$3,924</b>	<b>\$1,044</b>	<b>\$5,705</b>	<b>\$703</b>	<b>\$2,074</b>	<b>\$42</b>
1010000	3031050	SO	\$10,849	\$248	\$2,955	\$844	\$4,654	\$571	\$1,553	\$25
<b>3031050 Total</b>			<b>\$10,849</b>	<b>\$248</b>	<b>\$2,955</b>	<b>\$844</b>	<b>\$4,654</b>	<b>\$571</b>	<b>\$1,553</b>	<b>\$25</b>
1010000	3031080	SO	\$3,273	\$75	\$891	\$255	\$1,404	\$172	\$468	\$8
<b>3031080 Total</b>			<b>\$3,273</b>	<b>\$75</b>	<b>\$891</b>	<b>\$255</b>	<b>\$1,404</b>	<b>\$172</b>	<b>\$468</b>	<b>\$8</b>
1010000	3031230	SO	\$4,410	\$101	\$1,201	\$343	\$1,892	\$232	\$631	\$10
<b>3031230 Total</b>			<b>\$4,410</b>	<b>\$101</b>	<b>\$1,201</b>	<b>\$343</b>	<b>\$1,892</b>	<b>\$232</b>	<b>\$631</b>	<b>\$10</b>
1010000	3031470	SE	\$3,563	\$55	\$870	\$265	\$1,517	\$218	\$625	\$12
<b>3031470 Total</b>			<b>\$3,563</b>	<b>\$55</b>	<b>\$870</b>	<b>\$265</b>	<b>\$1,517</b>	<b>\$218</b>	<b>\$625</b>	<b>\$12</b>
1010000	3031680	SO	\$13,072	\$298	\$3,560	\$1,017	\$5,608	\$688	\$1,871	\$30
<b>3031680 Total</b>			<b>\$13,072</b>	<b>\$298</b>	<b>\$3,560</b>	<b>\$1,017</b>	<b>\$5,608</b>	<b>\$688</b>	<b>\$1,871</b>	<b>\$30</b>
1010000	3031760	SO	\$291	\$7	\$79	\$23	\$125	\$15	\$42	\$1
<b>3031760 Total</b>			<b>\$291</b>	<b>\$7</b>	<b>\$79</b>	<b>\$23</b>	<b>\$125</b>	<b>\$15</b>	<b>\$42</b>	<b>\$1</b>
1010000	3031780	SO	\$3,498	\$80	\$953	\$272	\$1,501	\$184	\$501	\$8
<b>3031780 Total</b>			<b>\$3,498</b>	<b>\$80</b>	<b>\$953</b>	<b>\$272</b>	<b>\$1,501</b>	<b>\$184</b>	<b>\$501</b>	<b>\$8</b>
1010000	3031830	CN	\$106,872	\$2,872	\$35,022	\$7,977	\$49,946	\$4,514	\$8,542	\$0
<b>3031830 Total</b>			<b>\$106,872</b>	<b>\$2,872</b>	<b>\$35,022</b>	<b>\$7,977</b>	<b>\$49,946</b>	<b>\$4,514</b>	<b>\$8,542</b>	<b>\$0</b>
1010000	3032040	SO	\$164,553	\$3,755	\$44,816	\$12,797	\$70,592	\$8,660	\$23,556	\$378
<b>3032040 Total</b>			<b>\$164,553</b>	<b>\$3,755</b>	<b>\$44,816</b>	<b>\$12,797</b>	<b>\$70,592</b>	<b>\$8,660</b>	<b>\$23,556</b>	<b>\$378</b>
1010000	3032090	SO	\$9,974	\$228	\$2,716	\$776	\$4,279	\$525	\$1,428	\$23
<b>3032090 Total</b>			<b>\$9,974</b>	<b>\$228</b>	<b>\$2,716</b>	<b>\$776</b>	<b>\$4,279</b>	<b>\$525</b>	<b>\$1,428</b>	<b>\$23</b>
1010000	3032220	SO	\$1,660	\$38	\$452	\$129	\$712	\$87	\$238	\$4
<b>3032220 Total</b>			<b>\$1,660</b>	<b>\$38</b>	<b>\$452</b>	<b>\$129</b>	<b>\$712</b>	<b>\$87</b>	<b>\$238</b>	<b>\$4</b>
1010000	3032260	SO	\$1,158	\$26	\$315	\$90	\$497	\$61	\$166	\$3
<b>3032260 Total</b>			<b>\$1,158</b>	<b>\$26</b>	<b>\$315</b>	<b>\$90</b>	<b>\$497</b>	<b>\$61</b>	<b>\$166</b>	<b>\$3</b>
1010000	3032270	SO	\$5,669	\$129	\$1,544	\$441	\$2,432	\$298	\$812	\$13
<b>3032270 Total</b>			<b>\$5,669</b>	<b>\$129</b>	<b>\$1,544</b>	<b>\$441</b>	<b>\$2,432</b>	<b>\$298</b>	<b>\$812</b>	<b>\$13</b>
1010000	3032320	SO	\$676	\$15	\$184	\$53	\$290	\$36	\$97	\$2
<b>3032320 Total</b>			<b>\$676</b>	<b>\$15</b>	<b>\$184</b>	<b>\$53</b>	<b>\$290</b>	<b>\$36</b>	<b>\$97</b>	<b>\$2</b>
1010000	3032330	SO	\$2,908	\$66	\$792	\$226	\$1,247	\$153	\$416	\$7
<b>3032330 Total</b>			<b>\$2,908</b>	<b>\$66</b>	<b>\$792</b>	<b>\$226</b>	<b>\$1,247</b>	<b>\$153</b>	<b>\$416</b>	<b>\$7</b>
1010000	3032340	SO	\$1,905	\$43	\$519	\$148	\$817	\$100	\$273	\$4
<b>3032340 Total</b>			<b>\$1,905</b>	<b>\$43</b>	<b>\$519</b>	<b>\$148</b>	<b>\$817</b>	<b>\$100</b>	<b>\$273</b>	<b>\$4</b>
1010000	3032360	SO	\$8,933	\$204	\$2,453	\$695	\$3,832	\$470	\$1,279	\$21
<b>3032360 Total</b>			<b>\$8,933</b>	<b>\$204</b>	<b>\$2,453</b>	<b>\$695</b>	<b>\$3,832</b>	<b>\$470</b>	<b>\$1,279</b>	<b>\$21</b>
1010000	3032390	SO	\$801	\$18	\$218	\$62	\$344	\$42	\$115	\$2
<b>3032390 Total</b>			<b>\$801</b>	<b>\$18</b>	<b>\$218</b>	<b>\$62</b>	<b>\$344</b>	<b>\$42</b>	<b>\$115</b>	<b>\$2</b>
1010000	3032400	SO	\$5,286	\$121	\$1,440	\$411	\$2,268	\$278	\$757	\$12
<b>3032400 Total</b>			<b>\$5,286</b>	<b>\$121</b>	<b>\$1,440</b>	<b>\$411</b>	<b>\$2,268</b>	<b>\$278</b>	<b>\$757</b>	<b>\$12</b>
1010000	3032450	SO	\$12,489	\$285	\$3,401	\$971	\$5,358	\$657	\$1,788	\$29
<b>3032450 Total</b>			<b>\$12,489</b>	<b>\$285</b>	<b>\$3,401</b>	<b>\$971</b>	<b>\$5,358</b>	<b>\$657</b>	<b>\$1,788</b>	<b>\$29</b>
1010000	3032480	CN	\$1,981	\$52	\$637	\$145	\$909	\$82	\$155	\$0
<b>3032480 Total</b>			<b>\$1,981</b>	<b>\$52</b>	<b>\$637</b>	<b>\$145</b>	<b>\$909</b>	<b>\$82</b>	<b>\$155</b>	<b>\$0</b>
1010000	3032510	SO	\$10,347	\$236	\$2,818	\$805	\$4,439	\$545	\$1,481	\$24
<b>3032510 Total</b>			<b>\$10,347</b>	<b>\$236</b>	<b>\$2,818</b>	<b>\$805</b>	<b>\$4,439</b>	<b>\$545</b>	<b>\$1,481</b>	<b>\$24</b>



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

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1010000	3032510 Total		\$10,347	\$236	\$2,818	\$805	\$4,439	\$545	\$1,481	\$24
1010000	3032530 POLE ATTACHMENT MGMT SYSTEM	SO	\$1,892	\$43	\$515	\$147	\$812	\$100	\$271	\$4
1010000	3032530 Total		\$1,892	\$43	\$515	\$147	\$812	\$100	\$271	\$4
1010000	3032590 SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	\$2,299	\$52	\$2,299	\$626	\$986	\$121	\$329	\$5
1010000	3032590 Total		\$2,299	\$52	\$2,299	\$626	\$986	\$121	\$329	\$5
1010000	3032600 SINGLE PERSON SCHEDULING	SO	\$9,035	\$206	\$2,461	\$703	\$3,876	\$475	\$1,293	\$21
1010000	3032600 Total		\$9,035	\$206	\$2,461	\$703	\$3,876	\$475	\$1,293	\$21
1010000	3032640 TIBCO SOFTWARE	SO	\$3,716	\$85	\$1,012	\$289	\$1,594	\$196	\$532	\$9
1010000	3032640 Total		\$3,716	\$85	\$1,012	\$289	\$1,594	\$196	\$532	\$9
1010000	3032670 C&T OFFICIAL RECORD INFO SYSTEM	SO	\$1,586	\$36	\$432	\$123	\$680	\$83	\$227	\$4
1010000	3032670 Total		\$1,586	\$36	\$432	\$123	\$680	\$83	\$227	\$4
1010000	3032680 TRANSMISSION WHOLESAL BILLING SYSTEM	SG	\$1,581	\$26	\$407	\$125	\$684	\$84	\$249	\$5
1010000	3032680 Total		\$1,581	\$26	\$407	\$125	\$684	\$84	\$249	\$5
1010000	3032710 ROUGE RIVER HYDRO INTANGIBLES	SG	\$188	\$3	\$48	\$15	\$82	\$10	\$30	\$1
1010000	3032710 Total		\$188	\$3	\$48	\$15	\$82	\$10	\$30	\$1
1010000	3032730 IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	\$13,873	\$231	\$3,572	\$1,099	\$6,005	\$740	\$2,184	\$44
1010000	3032730 Total		\$13,873	\$231	\$3,572	\$1,099	\$6,005	\$740	\$2,184	\$44
1010000	3032740 GADSBY INTANGIBLE ASSETS	SG	\$522	\$9	\$134	\$41	\$226	\$28	\$82	\$2
1010000	3032740 Total		\$522	\$9	\$134	\$41	\$226	\$28	\$82	\$2
1010000	3032750 EAGLE POINT HYDRO ASSETS	SG	\$1,363	\$23	\$356	\$110	\$599	\$74	\$218	\$4
1010000	3032750 Total		\$1,363	\$23	\$356	\$110	\$599	\$74	\$218	\$4
1010000	3032760 SWIFT 2 IMPROVEMENTS	SG	\$24,025	\$399	\$6,185	\$1,903	\$10,399	\$1,281	\$3,781	\$77
1010000	3032760 Total		\$24,025	\$399	\$6,185	\$1,903	\$10,399	\$1,281	\$3,781	\$77
1010000	3032770 NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	\$239	\$4	\$62	\$19	\$104	\$13	\$38	\$1
1010000	3032770 Total		\$239	\$4	\$62	\$19	\$104	\$13	\$38	\$1
1010000	3032780 BEAR RIVER-SETTLEMENT AGREEMENT	SG	\$82	\$1	\$21	\$7	\$36	\$4	\$13	\$0
1010000	3032780 Total		\$82	\$1	\$21	\$7	\$36	\$4	\$13	\$0
1010000	3032830 VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	\$2,179	\$50	\$593	\$169	\$935	\$115	\$312	\$5
1010000	3032830 Total		\$2,179	\$50	\$593	\$169	\$935	\$115	\$312	\$5
1010000	3032860 WEB SOFTWARE	SO	\$3,623	\$83	\$987	\$282	\$1,554	\$191	\$519	\$8
1010000	3032860 Total		\$3,623	\$83	\$987	\$282	\$1,554	\$191	\$519	\$8
1010000	3032880 LINK RIVER DAM RIGHTS	SG	\$172	\$3	\$44	\$14	\$75	\$9	\$27	\$1
1010000	3032880 Total		\$172	\$3	\$44	\$14	\$75	\$9	\$27	\$1
1010000	3032900 IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	\$224	\$4	\$58	\$18	\$97	\$12	\$35	\$1
1010000	3032900 Total		\$224	\$4	\$58	\$18	\$97	\$12	\$35	\$1
1010000	3032910 WYOMING VHF (VPC) SPECTRUM	WYP	\$354	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3032910 Total		\$354	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3032920 IDAHO VHF (VPC) SPECTRUM	IDU	\$406	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3032920 Total		\$406	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3032930 UTAH VHF (VPC) SPECTRUM	UT	\$1,781	\$0	\$0	\$0	\$1,781	\$0	\$0	\$0
1010000	3032930 Total		\$1,781	\$0	\$0	\$0	\$1,781	\$0	\$0	\$0
1010000	3032990 P8DM - FILENET P8	SO	\$3,853	\$88	\$1,049	\$300	\$1,653	\$203	\$552	\$9
1010000	3032990 Total		\$3,853	\$88	\$1,049	\$300	\$1,653	\$203	\$552	\$9
1010000	3033090 STEAM PLANT INTANGIBLE ASSETS	SG	\$34,642	\$576	\$8,918	\$2,743	\$14,995	\$1,847	\$5,452	\$111
1010000	3033120 RANGER EMS/SCADA SYSTEM	SG	\$137	\$2	\$35	\$11	\$59	\$7	\$22	\$0
1010000	3033120 Total		\$137	\$2	\$35	\$11	\$59	\$7	\$22	\$0
1010000	3033120 RANGER EMS/SCADA SYSTEM	SO	\$37,395	\$653	\$10,185	\$2,908	\$16,042	\$1,968	\$5,353	\$86
1010000	3033120 Total		\$37,395	\$653	\$10,185	\$2,908	\$16,042	\$1,968	\$5,353	\$86
1010000	3033140 ETAGM - Electronic Tagging Sys-Merchant	SO	\$1,417	\$32	\$386	\$110	\$608	\$75	\$203	\$3
1010000	3033140 Total		\$1,417	\$32	\$386	\$110	\$608	\$75	\$203	\$3



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

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1010000	3033150	SG	\$2,943	\$49	\$758	\$233	\$1,274	\$157	\$463	\$9
1010000	3033150 Total		\$2,943	\$49	\$758	\$233	\$1,274	\$157	\$463	\$9
1010000	3033170	CN	\$3,368	\$89	\$1,084	\$247	\$1,545	\$140	\$264	\$0
1010000	3033170 Total		\$3,368	\$89	\$1,084	\$247	\$1,545	\$140	\$264	\$0
1010000	3033180	SO	\$1,931	\$44	\$526	\$150	\$828	\$102	\$276	\$4
1010000	3033180 Total		\$1,931	\$44	\$526	\$150	\$828	\$102	\$276	\$4
1010000	3033190	CN	\$2,417	\$64	\$777	\$177	\$1,109	\$100	\$190	\$0
1010000	3033190 Total		\$2,417	\$64	\$777	\$177	\$1,109	\$100	\$190	\$0
1010000	3033300	CN	\$1,085	\$29	\$349	\$80	\$498	\$45	\$85	\$0
1010000	3033300 Total		\$1,085	\$29	\$349	\$80	\$498	\$45	\$85	\$0
1010000	3033310	SO	\$2,466	\$56	\$672	\$192	\$1,058	\$130	\$353	\$6
1010000	3033310 Total		\$2,466	\$56	\$672	\$192	\$1,058	\$130	\$353	\$6
1010000	3033320	SG	\$3,871	\$64	\$996	\$307	\$1,675	\$206	\$609	\$12
1010000	3033320 Total		\$3,871	\$64	\$996	\$307	\$1,675	\$206	\$609	\$12
1010000	3033330	OR	\$572	\$0	\$572	\$0	\$0	\$0	\$0	\$0
1010000	3033330 Total		\$572	\$0	\$572	\$0	\$0	\$0	\$0	\$0
1010000	3033340	WA	\$278	\$0	\$278	\$0	\$0	\$0	\$0	\$0
1010000	3033340 Total		\$278	\$0	\$278	\$0	\$0	\$0	\$0	\$0
1010000	3033350	CA	\$61	\$61	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3033350 Total		\$61	\$61	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3033360	SO	\$612	\$14	\$167	\$48	\$263	\$32	\$88	\$1
1010000	3033360 Total		\$612	\$14	\$167	\$48	\$263	\$32	\$88	\$1
1010000	3034900	CN	\$61	\$2	\$20	\$4	\$28	\$3	\$5	\$0
1010000	3034900 Total		\$61	\$2	\$20	\$4	\$28	\$3	\$5	\$0
1010000	3034900	IDU	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0
1010000	3034900 Total		\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0
1010000	3034900	OR	\$13	\$0	\$13	\$0	\$0	\$0	\$0	\$0
1010000	3034900 Total		\$13	\$0	\$13	\$0	\$0	\$0	\$0	\$0
1010000	3034900	SE	\$16	\$1	\$16	\$5	\$28	\$4	\$12	\$0
1010000	3034900 Total		\$16	\$1	\$16	\$5	\$28	\$4	\$12	\$0
1010000	3034900	SG	\$1,040	\$17	\$268	\$82	\$450	\$55	\$164	\$3
1010000	3034900 Total		\$1,040	\$17	\$268	\$82	\$450	\$55	\$164	\$3
1010000	3034900	SO	\$30,213	\$689	\$8,228	\$2,350	\$12,961	\$1,590	\$4,325	\$69
1010000	3034900 Total		\$30,213	\$689	\$8,228	\$2,350	\$12,961	\$1,590	\$4,325	\$69
1010000	3034900	UT	\$68	\$0	\$0	\$0	\$68	\$0	\$0	\$0
1010000	3034900 Total		\$68	\$0	\$0	\$0	\$68	\$0	\$0	\$0
1010000	3034900	WA	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1010000	3034900 Total		\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1010000	3034900	WYP	\$220	\$0	\$0	\$0	\$0	\$0	\$220	\$0
1010000	3034900 Total		\$220	\$0	\$0	\$0	\$0	\$0	\$220	\$0
1010000	3034900	SG	\$159	\$3	\$41	\$13	\$69	\$8	\$25	\$1
1010000	3034900 Total		\$159	\$3	\$41	\$13	\$69	\$8	\$25	\$1
1010000	3100000	SSGCH	\$1,147	\$19	\$305	\$93	\$482	\$61	\$184	\$4
1010000	3100000 Total		\$1,306	\$22	\$305	\$105	\$551	\$70	\$209	\$4
1010000	3101000	SG	\$11,747	\$195	\$3,024	\$930	\$5,085	\$626	\$1,849	\$38
1010000	3101000 Total		\$11,747	\$195	\$3,024	\$930	\$5,085	\$626	\$1,849	\$38
1010000	3101000	SSGCH	\$99	\$2	\$26	\$8	\$42	\$5	\$16	\$0
1010000	3101000 Total		\$99	\$2	\$26	\$8	\$42	\$5	\$16	\$0
1010000	3102000	SG	\$41,789	\$695	\$10,758	\$3,309	\$18,088	\$2,228	\$6,577	\$134
1010000	3102000 Total		\$41,789	\$695	\$10,758	\$3,309	\$18,088	\$2,228	\$6,577	\$134
1010000	3102000	SSGCH	\$1,202	\$20	\$319	\$97	\$505	\$64	\$192	\$4
1010000	3102000 Total		\$1,202	\$20	\$319	\$97	\$505	\$64	\$192	\$4
1010000	3103000	SG	\$39,700	\$660	\$10,220	\$3,144	\$17,184	\$2,117	\$6,248	\$127
1010000	3103000 Total		\$39,700	\$660	\$10,220	\$3,144	\$17,184	\$2,117	\$6,248	\$127
1010000	3108000	SG	\$37	\$1	\$9	\$3	\$16	\$2	\$6	\$0
1010000	3108000 Total		\$37	\$1	\$9	\$3	\$16	\$2	\$6	\$0
1010000	3110000	SG	\$75,978	\$12,898	\$199,764	\$61,450	\$335,875	\$41,376	\$122,133	\$2,482
1010000	3110000 Total		\$75,978	\$12,898	\$199,764	\$61,450	\$335,875	\$41,376	\$122,133	\$2,482
1010000	3110000	SSGCH	\$57,610	\$963	\$15,308	\$4,660	\$24,197	\$3,082	\$9,216	\$183
1010000	3110000 Total		\$57,610	\$963	\$15,308	\$4,660	\$24,197	\$3,082	\$9,216	\$183
1010000	3110000	SG	\$833,588	\$13,861	\$215,071	\$66,111	\$360,073	\$44,459	\$131,349	\$2,665
1010000	3110000 Total		\$833,588	\$13,861	\$215,071	\$66,111	\$360,073	\$44,459	\$131,349	\$2,665
1010000	3120000	SG	\$2,955,992	\$49,183	\$761,748	\$234,325	\$1,280,774	\$157,778	\$463,721	\$9,463
1010000	3120000 Total		\$2,955,992	\$49,183	\$761,748	\$234,325	\$1,280,774	\$157,778	\$463,721	\$9,463
1010000	3120000	SSGCH	\$324,717	\$5,430	\$86,281	\$26,268	\$136,388	\$17,373	\$51,946	\$1,032
1010000	3120000 Total		\$324,717	\$5,430	\$86,281	\$26,268	\$136,388	\$17,373	\$51,946	\$1,032
1010000	3120000	SSGCH	\$3,283,710	\$54,613	\$848,029	\$260,593	\$1,417,161	\$175,451	\$517,668	\$10,495
1010000	3120000 Total		\$3,283,710	\$54,613	\$848,029	\$260,593	\$1,417,161	\$175,451	\$517,668	\$10,495



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

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1010000	3140000	SG	\$783,187	\$13,018	\$201,620	\$62,021	\$338,996	\$41,761	\$123,267	\$2,505
1010000	3140000	SSGCH	\$63,746	\$1,066	\$16,938	\$5,157	\$26,775	\$3,411	\$10,198	\$203
1010000	<b>3140000 Total</b>		<b>\$846,934</b>	<b>\$14,084</b>	<b>\$218,558</b>	<b>\$67,178</b>	<b>\$365,771</b>	<b>\$45,171</b>	<b>\$133,465</b>	<b>\$2,707</b>
1010000	3150000	SG	\$308,174	\$5,122	\$79,335	\$24,405	\$133,390	\$16,432	\$48,504	\$986
1010000	3150000	SSGCH	\$66,368	\$1,110	\$17,635	\$5,369	\$27,876	\$3,551	\$10,617	\$211
1010000	<b>3150000 Total</b>		<b>\$374,542</b>	<b>\$6,232</b>	<b>\$96,969</b>	<b>\$29,773</b>	<b>\$161,266</b>	<b>\$19,983</b>	<b>\$59,121</b>	<b>\$1,196</b>
1010000	3157000	SG	\$50	\$1	\$13	\$4	\$21	\$3	\$8	\$0
1010000	3157000	SSGCH	\$13	\$0	\$3	\$1	\$5	\$1	\$2	\$0
1010000	<b>3157000 Total</b>		<b>\$63</b>	<b>\$1</b>	<b>\$16</b>	<b>\$5</b>	<b>\$27</b>	<b>\$3</b>	<b>\$10</b>	<b>\$0</b>
1010000	3160000	SG	\$25,544	\$425	\$6,576	\$2,023	\$11,057	\$1,362	\$4,020	\$82
1010000	3160000	SSGCH	\$4,019	\$67	\$1,068	\$325	\$1,688	\$215	\$643	\$13
1010000	<b>3160000 Total</b>		<b>\$29,563</b>	<b>\$492</b>	<b>\$7,644</b>	<b>\$2,348</b>	<b>\$12,745</b>	<b>\$1,577</b>	<b>\$4,663</b>	<b>\$94</b>
1010000	3300000	SG-U	\$119	\$2	\$31	\$9	\$52	\$6	\$19	\$0
1010000	<b>3300000 Total</b>		<b>\$119</b>	<b>\$2</b>	<b>\$31</b>	<b>\$9</b>	<b>\$52</b>	<b>\$6</b>	<b>\$19</b>	<b>\$0</b>
1010000	3301000	SG-P	\$5,401	\$80	\$1,390	\$428	\$2,388	\$288	\$650	\$17
1010000	3301000	SG-U	\$5,529	\$92	\$1,423	\$438	\$2,393	\$295	\$870	\$18
1010000	<b>3301000 Total</b>		<b>\$10,930</b>	<b>\$182</b>	<b>\$2,814</b>	<b>\$866</b>	<b>\$4,731</b>	<b>\$583</b>	<b>\$1,720</b>	<b>\$35</b>
1010000	3302000	SG-P	\$8,035	\$134	\$2,069	\$636	\$3,478	\$428	\$1,265	\$26
1010000	3302000	SG-U	\$64	\$1	\$17	\$5	\$28	\$3	\$10	\$0
1010000	<b>3302000 Total</b>		<b>\$8,100</b>	<b>\$135</b>	<b>\$2,085</b>	<b>\$641</b>	<b>\$3,506</b>	<b>\$432</b>	<b>\$1,275</b>	<b>\$26</b>
1010000	3303000	SG-U	\$140	\$2	\$36	\$11	\$60	\$7	\$22	\$0
1010000	<b>3303000 Total</b>		<b>\$140</b>	<b>\$2</b>	<b>\$36</b>	<b>\$11</b>	<b>\$60</b>	<b>\$7</b>	<b>\$22</b>	<b>\$0</b>
1010000	3304000	SG-P	\$260	\$4	\$67	\$21	\$112	\$14	\$41	\$1
1010000	3304000	SG-U	\$91	\$2	\$23	\$7	\$39	\$5	\$14	\$0
1010000	<b>3304000 Total</b>		<b>\$351</b>	<b>\$6</b>	<b>\$90</b>	<b>\$28</b>	<b>\$152</b>	<b>\$19</b>	<b>\$55</b>	<b>\$1</b>
1010000	3305000	SG-P	\$310	\$5	\$80	\$25	\$134	\$19	\$49	\$1
1010000	<b>3305000 Total</b>		<b>\$310</b>	<b>\$5</b>	<b>\$80</b>	<b>\$25</b>	<b>\$134</b>	<b>\$19</b>	<b>\$49</b>	<b>\$1</b>
1010000	3310000	SG-P	\$6	\$0	\$2	\$1	\$3	\$0	\$1	\$0
1010000	3310000	SG-U	\$7,503	\$125	\$1,932	\$594	\$3,248	\$400	\$1,181	\$24
1010000	<b>3310000 Total</b>		<b>\$7,509</b>	<b>\$125</b>	<b>\$1,933</b>	<b>\$595</b>	<b>\$3,250</b>	<b>\$400</b>	<b>\$1,182</b>	<b>\$24</b>
1010000	3311000	SG-P	\$48,285	\$903	\$12,430	\$3,824	\$20,900	\$2,575	\$7,600	\$154
1010000	3311000	SG-U	\$3,166	\$53	\$815	\$251	\$1,371	\$169	\$488	\$10
1010000	<b>3311000 Total</b>		<b>\$51,452</b>	<b>\$955</b>	<b>\$13,245</b>	<b>\$4,074</b>	<b>\$22,270</b>	<b>\$2,743</b>	<b>\$8,088</b>	<b>\$165</b>
1010000	3312000	SG-P	\$22,234	\$370	\$5,724	\$1,761	\$9,624	\$1,186	\$3,499	\$71
1010000	3312000	SG-U	\$364	\$6	\$94	\$29	\$157	\$19	\$57	\$1
1010000	<b>3312000 Total</b>		<b>\$22,598</b>	<b>\$376</b>	<b>\$5,817</b>	<b>\$1,790</b>	<b>\$9,781</b>	<b>\$1,205</b>	<b>\$3,557</b>	<b>\$72</b>
1010000	3313000	SG-P	\$12,551	\$209	\$3,231	\$994	\$5,433	\$669	\$1,975	\$40
1010000	3313000	SG-U	\$1,907	\$32	\$491	\$151	\$825	\$102	\$300	\$6
1010000	<b>3313000 Total</b>		<b>\$14,458</b>	<b>\$240</b>	<b>\$3,722</b>	<b>\$1,145</b>	<b>\$6,258</b>	<b>\$771</b>	<b>\$2,276</b>	<b>\$46</b>
1010000	3316000	SG-P	\$2,938	\$49	\$766	\$233	\$1,272	\$157	\$462	\$9
1010000	3316000	SG-U	\$138	\$2	\$35	\$11	\$60	\$7	\$22	\$0
1010000	<b>3316000 Total</b>		<b>\$3,075</b>	<b>\$51</b>	<b>\$799</b>	<b>\$244</b>	<b>\$1,331</b>	<b>\$164</b>	<b>\$484</b>	<b>\$10</b>
1010000	3320000	SG-P	\$4,513	\$75	\$1,162	\$357	\$9,965	\$241	\$710	\$14
1010000	3320000	SG-U	\$23,023	\$383	\$5,927	\$1,823	\$9,965	\$1,228	\$3,624	\$74
1010000	<b>3320000 Total</b>		<b>\$27,535</b>	<b>\$458</b>	<b>\$7,089</b>	<b>\$2,181</b>	<b>\$11,930</b>	<b>\$1,468</b>	<b>\$4,334</b>	<b>\$88</b>
1010000	3321000	SG-P	\$234,976	\$3,906	\$60,491	\$18,608	\$101,707	\$12,529	\$36,983	\$751
1010000	3321000	SG-U	\$32,576	\$541	\$8,386	\$2,580	\$14,100	\$1,737	\$5,127	\$104
1010000	<b>3321000 Total</b>		<b>\$267,552</b>	<b>\$4,447</b>	<b>\$68,877</b>	<b>\$21,188</b>	<b>\$115,807</b>	<b>\$14,266</b>	<b>\$42,110</b>	<b>\$856</b>
1010000	3322000	SG-P	\$10,052	\$167	\$2,588	\$796	\$4,351	\$536	\$1,582	\$32
1010000	3322000	SG-U	\$546	\$9	\$141	\$43	\$236	\$29	\$86	\$2
1010000	<b>3322000 Total</b>		<b>\$10,598</b>	<b>\$176</b>	<b>\$2,728</b>	<b>\$839</b>	<b>\$4,587</b>	<b>\$565</b>	<b>\$1,668</b>	<b>\$34</b>





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

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1010000	3323000	SG-P	\$425	\$7	\$110	\$34	\$184	\$23	\$67	\$1
1010000	3323000	SG-U	\$63	\$1	\$16	\$5	\$27	\$3	\$10	\$0
	<b>3323000 Total</b>		<b>\$489</b>	<b>\$8</b>	<b>\$126</b>	<b>\$39</b>	<b>\$212</b>	<b>\$26</b>	<b>\$77</b>	<b>\$2</b>
1010000	3326000	SG-U	\$529	\$9	\$136	\$42	\$229	\$28	\$83	\$2
	<b>3326000 Total</b>		<b>\$529</b>	<b>\$9</b>	<b>\$136</b>	<b>\$42</b>	<b>\$229</b>	<b>\$28</b>	<b>\$83</b>	<b>\$2</b>
1010000	3330000	SG-P	\$72,670	\$1,208	\$18,708	\$5,755	\$31,455	\$3,875	\$11,438	\$232
1010000	3330000	SG-U	\$35,873	\$596	\$9,235	\$2,841	\$15,527	\$1,913	\$5,646	\$115
	<b>3330000 Total</b>		<b>\$108,543</b>	<b>\$1,804</b>	<b>\$27,943</b>	<b>\$8,596</b>	<b>\$46,982</b>	<b>\$5,788</b>	<b>\$17,084</b>	<b>\$347</b>
1010000	3340000	SG	\$425	\$7	\$109	\$34	\$184	\$23	\$67	\$1
1010000	3340000	SG-P	\$42,715	\$710	\$10,996	\$3,383	\$18,489	\$2,278	\$6,723	\$137
1010000	3340000	SG-U	\$10,544	\$175	\$2,714	\$835	\$4,564	\$562	\$1,660	\$34
	<b>3340000 Total</b>		<b>\$53,684</b>	<b>\$892</b>	<b>\$13,820</b>	<b>\$4,251</b>	<b>\$23,237</b>	<b>\$2,863</b>	<b>\$8,449</b>	<b>\$172</b>
1010000	3347000	SG-P	\$3,410	\$57	\$878	\$270	\$1,476	\$182	\$537	\$11
1010000	3347000	SG-U	\$46	\$1	\$12	\$4	\$20	\$2	\$7	\$0
	<b>3347000 Total</b>		<b>\$3,456</b>	<b>\$57</b>	<b>\$890</b>	<b>\$274</b>	<b>\$1,496</b>	<b>\$184</b>	<b>\$544</b>	<b>\$11</b>
1010000	3350000	SG-U	\$196	\$3	\$51	\$16	\$31	\$10	\$31	\$1
	<b>3350000 Total</b>		<b>\$196</b>	<b>\$3</b>	<b>\$51</b>	<b>\$16</b>	<b>\$31</b>	<b>\$10</b>	<b>\$31</b>	<b>\$1</b>
1010000	3351000	SG-P	\$2,139	\$36	\$551	\$169	\$926	\$114	\$337	\$7
1010000	3351000	SG-P	\$2,139	\$36	\$551	\$169	\$926	\$114	\$337	\$7
	<b>3352000 Total</b>		<b>\$49</b>	<b>\$1</b>	<b>\$13</b>	<b>\$4</b>	<b>\$21</b>	<b>\$3</b>	<b>\$8</b>	<b>\$0</b>
1010000	3353000	SG-P	\$9	\$0	\$2	\$1	\$4	\$0	\$1	\$0
	<b>3353000 Total</b>		<b>\$9</b>	<b>\$0</b>	<b>\$2</b>	<b>\$1</b>	<b>\$4</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>
1010000	3360000	SG-P	\$14,206	\$236	\$3,657	\$1,125	\$6,149	\$757	\$2,236	\$45
1010000	3360000	SG-U	\$1,474	\$25	\$380	\$117	\$638	\$79	\$232	\$5
	<b>3360000 Total</b>		<b>\$15,680</b>	<b>\$261</b>	<b>\$4,037</b>	<b>\$1,242</b>	<b>\$6,787</b>	<b>\$836</b>	<b>\$2,468</b>	<b>\$50</b>
1010000	3401000	SG	\$6,111	\$102	\$1,573	\$484	\$2,645	\$326	\$962	\$20
1010000	3401000	SG	\$6,111	\$102	\$1,573	\$484	\$2,645	\$326	\$962	\$20
	<b>3403000 Total</b>		<b>\$17,420</b>	<b>\$290</b>	<b>\$4,485</b>	<b>\$1,380</b>	<b>\$7,540</b>	<b>\$929</b>	<b>\$2,742</b>	<b>\$56</b>
1010000	3410000	SG	\$139,095	\$2,312	\$35,808	\$11,015	\$60,206	\$7,417	\$21,892	\$445
1010000	3410000	SSGCT	\$4,182	\$69	\$1,076	\$331	\$1,811	\$223	\$656	\$13
	<b>3410000 Total</b>		<b>\$143,277</b>	<b>\$2,381</b>	<b>\$36,884</b>	<b>\$11,346</b>	<b>\$62,017</b>	<b>\$7,640</b>	<b>\$22,551</b>	<b>\$458</b>
1010000	3420000	SG	\$8,528	\$142	\$2,195	\$675	\$1,342	\$455	\$27	\$7
1010000	3420000	SSGCT	\$2,284	\$38	\$588	\$181	\$989	\$122	\$359	\$7
	<b>3420000 Total</b>		<b>\$10,812</b>	<b>\$180</b>	<b>\$2,783</b>	<b>\$856</b>	<b>\$4,680</b>	<b>\$576</b>	<b>\$1,702</b>	<b>\$35</b>
1010000	3430000	SG	\$2,146,707	\$35,682	\$552,637	\$170,000	\$929,183	\$114,466	\$337,874	\$6,865
1010000	3430000	SSGCT	\$52,413	\$871	\$13,485	\$4,151	\$22,696	\$2,795	\$8,248	\$168
	<b>3430000 Total</b>		<b>\$2,199,121</b>	<b>\$36,553</b>	<b>\$566,122</b>	<b>\$174,150</b>	<b>\$951,880</b>	<b>\$117,260</b>	<b>\$346,122</b>	<b>\$7,033</b>
1010000	3440000	SG	\$316,663	\$5,263	\$81,520	\$25,077	\$137,065	\$16,885	\$49,840	\$1,013
1010000	3440000	SSGCT	\$15,874	\$264	\$4,084	\$1,257	\$6,874	\$846	\$2,486	\$51
	<b>3440000 Total</b>		<b>\$332,536</b>	<b>\$5,527</b>	<b>\$85,604</b>	<b>\$26,334</b>	<b>\$143,938</b>	<b>\$17,731</b>	<b>\$52,338</b>	<b>\$1,064</b>
1010000	3450000	SG	\$201,086	\$3,342	\$51,767	\$15,924	\$87,038	\$10,722	\$31,649	\$643
1010000	3450000	SSGCT	\$2,920	\$49	\$751	\$231	\$1,264	\$156	\$459	\$9
	<b>3450000 Total</b>		<b>\$204,006</b>	<b>\$3,391</b>	<b>\$52,518</b>	<b>\$16,155</b>	<b>\$88,303</b>	<b>\$10,878</b>	<b>\$32,109</b>	<b>\$652</b>
1010000	3460000	SG	\$11,300	\$188	\$2,909	\$895	\$4,891	\$603	\$1,779	\$36
	<b>3460000 Total</b>		<b>\$11,300</b>	<b>\$188</b>	<b>\$2,909</b>	<b>\$895</b>	<b>\$4,891</b>	<b>\$603</b>	<b>\$1,779</b>	<b>\$36</b>
1010000	3500000	SG	\$841	\$14	\$217	\$67	\$364	\$45	\$132	\$3
1010000	3501000	SG	\$841	\$14	\$217	\$67	\$364	\$45	\$132	\$3
	<b>3501000 Total</b>		<b>\$841</b>	<b>\$14</b>	<b>\$217</b>	<b>\$67</b>	<b>\$364</b>	<b>\$45</b>	<b>\$132</b>	<b>\$3</b>
1010000	3501000	SG	\$36,609	\$609	\$9,425	\$2,899	\$15,846	\$1,952	\$5,762	\$117
	<b>3501000 Total</b>		<b>\$36,609</b>	<b>\$609</b>	<b>\$9,425</b>	<b>\$2,899</b>	<b>\$15,846</b>	<b>\$1,952</b>	<b>\$5,762</b>	<b>\$117</b>



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

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1010000	3502000	SG	\$70,805	\$1,177	\$18,228	\$5,607	\$30,647	\$3,775	\$11,144	\$226
	LAND RIGHTS									
1010000	3502000 Total		\$70,805	\$1,177	\$18,228	\$5,607	\$30,647	\$3,775	\$11,144	\$226
1010000	3520000	SG	\$85,647	\$1,424	\$22,049	\$6,782	\$37,072	\$4,567	\$13,480	\$274
	STRUCTURES & IMPROVEMENTS									
1010000	3520000 Total		\$85,647	\$1,424	\$22,049	\$6,782	\$37,072	\$4,567	\$13,480	\$274
1010000	3530000	SG	\$1,141,335	\$18,971	\$293,819	\$90,383	\$494,017	\$60,858	\$179,637	\$3,650
	STATION EQUIPMENT									
1010000	3530000 Total		\$1,141,335	\$18,971	\$293,819	\$90,383	\$494,017	\$60,858	\$179,637	\$3,650
1010000	3534000	SG	\$113,483	\$1,886	\$29,215	\$8,987	\$49,120	\$6,051	\$17,861	\$363
	STATION EQUIPMENT, STEP-UP TRANSFORMERS									
1010000	3534000 Total		\$113,483	\$1,886	\$29,215	\$8,987	\$49,120	\$6,051	\$17,861	\$363
1010000	3537000	SG	\$41,929	\$697	\$10,794	\$3,320	\$18,149	\$2,236	\$6,599	\$134
	STATION EQUIPMENT-SUPERVISORY & ALARM									
1010000	3537000 Total		\$41,929	\$697	\$10,794	\$3,320	\$18,149	\$2,236	\$6,599	\$134
1010000	3540000	SG	\$524,792	\$8,723	\$135,100	\$41,559	\$227,152	\$27,983	\$82,598	\$1,678
	TOWERS AND FIXTURES									
1010000	3540000 Total		\$524,792	\$8,723	\$135,100	\$41,559	\$227,152	\$27,983	\$82,598	\$1,678
1010000	3550000	SG	\$581,613	\$9,335	\$144,579	\$44,475	\$243,089	\$29,946	\$88,393	\$1,796
	POLES AND FIXTURES									
1010000	3550000 Total		\$581,613	\$9,335	\$144,579	\$44,475	\$243,089	\$29,946	\$88,393	\$1,796
1010000	3560000	SG	\$731,560	\$12,160	\$188,329	\$57,933	\$316,649	\$39,008	\$115,142	\$2,340
	OVERHEAD CONDUCTORS & DEVICES									
1010000	3560000 Total		\$731,560	\$12,160	\$188,329	\$57,933	\$316,649	\$39,008	\$115,142	\$2,340
1010000	3562000	SG	\$19,560	\$325	\$5,036	\$1,549	\$8,467	\$1,043	\$3,079	\$63
	CLEARING AND GRADING									
1010000	3562000 Total		\$19,560	\$325	\$5,036	\$1,549	\$8,467	\$1,043	\$3,079	\$63
1010000	3570000	SG	\$3,242	\$54	\$835	\$257	\$1,403	\$173	\$510	\$10
	UNDERGROUND CONDUIT									
1010000	3570000 Total		\$3,242	\$54	\$835	\$257	\$1,403	\$173	\$510	\$10
1010000	3580000	SG	\$7,530	\$125	\$1,938	\$596	\$3,259	\$401	\$1,185	\$24
	UNDERGROUND CONDUCTORS & DEVICES									
1010000	3580000 Total		\$7,530	\$125	\$1,938	\$596	\$3,259	\$401	\$1,185	\$24
1010000	3590000	SG	\$11,505	\$191	\$2,962	\$911	\$4,980	\$613	\$1,811	\$37
	ROADS AND TRAILS									
1010000	3590000 Total		\$11,505	\$191	\$2,962	\$911	\$4,980	\$613	\$1,811	\$37
1010000	3600000	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
	LAND AND LAND RIGHTS									
1010000	3600000 Total		\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1010000	3601000	CA	\$498	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LAND OWNED IN FEE									
1010000	3601000 Total		\$498	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3601000	IDU	\$297	\$0	\$0	\$0	\$0	\$297	\$0	\$0
	LAND OWNED IN FEE									
1010000	3601000 Total		\$8225	\$0	\$8,225	\$0	\$0	\$0	\$0	\$0
1010000	3601000	OR	\$8,225	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LAND OWNED IN FEE									
1010000	3601000 Total		\$23,485	\$0	\$0	\$0	\$23,485	\$0	\$0	\$0
1010000	3601000	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LAND OWNED IN FEE									
1010000	3601000 Total		\$1,258	\$0	\$0	\$1,258	\$0	\$0	\$0	\$0
1010000	3601000	WA	\$0	\$0	\$0	\$1,258	\$0	\$0	\$0	\$0
	LAND OWNED IN FEE									
1010000	3601000 Total		\$558	\$0	\$0	\$0	\$0	\$0	\$558	\$0
1010000	3601000	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$558	\$0
	LAND OWNED IN FEE									
1010000	3601000 Total		\$34,369	\$498	\$8,225	\$1,258	\$23,485	\$297	\$608	\$0
1010000	3602000	CA	\$923	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LAND RIGHTS									
1010000	3602000 Total		\$1,041	\$0	\$0	\$0	\$0	\$1,041	\$0	\$0
1010000	3602000	OR	\$3,714	\$0	\$3,714	\$0	\$0	\$0	\$0	\$0
	LAND RIGHTS									
1010000	3602000 Total		\$6,962	\$0	\$0	\$244	\$6,962	\$0	\$0	\$0
1010000	3602000	UT	\$0	\$0	\$0	\$244	\$0	\$0	\$0	\$0
	LAND RIGHTS									
1010000	3602000 Total		\$1,969	\$0	\$0	\$0	\$0	\$0	\$1,969	\$0
1010000	3602000	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$1,969	\$0
	LAND RIGHTS									
1010000	3602000 Total		\$1,732	\$923	\$3,714	\$244	\$6,962	\$1,041	\$3,701	\$0
1010000	3602000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$48	\$0
	LAND RIGHTS									
1010000	3610000	CA	\$2,015	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	STRUCTURES & IMPROVEMENTS									
1010000	3610000 Total		\$16,547	\$0	\$16,547	\$0	\$0	\$1,493	\$0	\$0
1010000	3610000	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	STRUCTURES & IMPROVEMENTS									
1010000	3610000 Total		\$34,503	\$0	\$0	\$0	\$34,503	\$0	\$0	\$0
1010000	3610000	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	STRUCTURES & IMPROVEMENTS									
1010000	3610000 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3610000	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	STRUCTURES & IMPROVEMENTS									



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

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1010000	3610000	WA	\$2,239	\$0	\$0	\$2,239	\$0	\$0	\$0	\$0
1010000	3610000	WYP	\$8,160	\$0	\$0	\$0	\$0	\$0	\$8,160	\$0
1010000	3610000	WYU	\$169	\$0	\$0	\$0	\$0	\$0	\$169	\$0
	<b>3610000 Total</b>		<b>\$65,126</b>	<b>\$2,015</b>	<b>\$16,547</b>	<b>\$2,239</b>	<b>\$34,503</b>	<b>\$1,493</b>	<b>\$8,329</b>	<b>\$0</b>
1010000	3620000	CA	\$21,266	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3620000	IDU	\$26,371	\$0	\$0	\$0	\$0	\$26,371	\$0	\$0
1010000	3620000	OR	\$187,433	\$0	\$187,433	\$0	\$0	\$0	\$0	\$0
1010000	3620000	UT	\$378,852	\$0	\$0	\$0	\$378,852	\$0	\$0	\$0
1010000	3620000	WA	\$45,925	\$0	\$0	\$45,925	\$0	\$0	\$0	\$0
1010000	3620000	WYP	\$97,781	\$0	\$0	\$0	\$0	\$0	\$97,781	\$0
1010000	3620000	WYU	\$5,850	\$0	\$0	\$0	\$0	\$0	\$5,850	\$0
	<b>3620000 Total</b>		<b>\$763,478</b>	<b>\$21,266</b>	<b>\$187,433</b>	<b>\$45,925</b>	<b>\$378,852</b>	<b>\$26,371</b>	<b>\$103,631</b>	<b>\$0</b>
1010000	3627000	CA	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3627000	IDU	\$389	\$0	\$0	\$0	\$0	\$389	\$0	\$0
1010000	3627000	OR	\$3,012	\$0	\$3,012	\$0	\$0	\$0	\$0	\$0
1010000	3627000	UT	\$11,927	\$0	\$0	\$0	\$11,927	\$0	\$0	\$0
1010000	3627000	WA	\$856	\$0	\$0	\$856	\$0	\$0	\$0	\$0
1010000	3627000	WYP	\$2,066	\$0	\$0	\$0	\$0	\$0	\$2,066	\$0
1010000	3627000	WYU	\$48	\$0	\$0	\$0	\$0	\$0	\$48	\$0
	<b>3627000 Total</b>		<b>\$18,517</b>	<b>\$218</b>	<b>\$3,012</b>	<b>\$856</b>	<b>\$11,927</b>	<b>\$389</b>	<b>\$2,114</b>	<b>\$0</b>
1010000	3630000	UT	\$697	\$0	\$0	\$0	\$697	\$0	\$0	\$0
	<b>3630000 Total</b>		<b>\$697</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$697</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1010000	3637000	UT	\$65	\$0	\$0	\$0	\$65	\$0	\$0	\$0
	<b>3637000 Total</b>		<b>\$65</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$65</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1010000	3640000	CA	\$49,394	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3640000	IDU	\$60,866	\$0	\$0	\$0	\$0	\$60,866	\$0	\$0
1010000	3640000	OR	\$309,242	\$0	\$309,242	\$0	\$0	\$0	\$0	\$0
1010000	3640000	UT	\$290,535	\$0	\$0	\$0	\$290,535	\$0	\$0	\$0
1010000	3640000	WA	\$86,967	\$0	\$0	\$86,967	\$0	\$0	\$0	\$0
1010000	3640000	WYP	\$87,299	\$0	\$0	\$0	\$0	\$0	\$87,299	\$0
1010000	3640000	WYU	\$17,155	\$0	\$0	\$0	\$0	\$0	\$17,155	\$0
	<b>3640000 Total</b>		<b>\$901,458</b>	<b>\$49,394</b>	<b>\$309,242</b>	<b>\$86,967</b>	<b>\$290,535</b>	<b>\$60,866</b>	<b>\$104,453</b>	<b>\$0</b>
1010000	3650000	CA	\$32,018	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3650000	IDU	\$33,859	\$0	\$0	\$0	\$0	\$33,859	\$0	\$0
1010000	3650000	OR	\$224,138	\$0	\$224,138	\$0	\$0	\$0	\$0	\$0
1010000	3650000	UT	\$197,041	\$0	\$0	\$0	\$197,041	\$0	\$0	\$0
1010000	3650000	WA	\$56,455	\$0	\$0	\$56,455	\$0	\$0	\$0	\$0
1010000	3650000	WYP	\$78,752	\$0	\$0	\$0	\$0	\$0	\$78,752	\$0
1010000	3650000	WYU	\$10,514	\$0	\$0	\$0	\$0	\$0	\$10,514	\$0
	<b>3650000 Total</b>		<b>\$632,778</b>	<b>\$32,018</b>	<b>\$224,138</b>	<b>\$56,455</b>	<b>\$197,041</b>	<b>\$33,859</b>	<b>\$89,266</b>	<b>\$0</b>
1010000	3660000	CA	\$15,120	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3660000	IDU	\$7,358	\$0	\$0	\$0	\$0	\$7,358	\$0	\$0
1010000	3660000	OR	\$80,953	\$0	\$80,953	\$0	\$0	\$0	\$0	\$0
1010000	3660000	UT	\$156,108	\$0	\$0	\$0	\$156,108	\$0	\$0	\$0
1010000	3660000	WA	\$15,167	\$0	\$0	\$15,167	\$0	\$0	\$0	\$0
1010000	3660000	WYP	\$11,876	\$0	\$0	\$0	\$0	\$0	\$11,876	\$0
1010000	3660000	WYU	\$3,702	\$0	\$0	\$0	\$0	\$0	\$3,702	\$0
	<b>3660000 Total</b>		<b>\$290,283</b>	<b>\$15,120</b>	<b>\$80,953</b>	<b>\$15,167</b>	<b>\$156,108</b>	<b>\$7,358</b>	<b>\$15,578</b>	<b>\$0</b>
1010000	3670000	CA	\$16,563	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3670000	IDU	\$23,618	\$0	\$0	\$0	\$0	\$23,618	\$0	\$0
1010000	3670000	OR	\$149,835	\$0	\$149,835	\$0	\$0	\$0	\$0	\$0



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

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1010000	3670000	UT	\$442,733	\$0	\$0	\$0	\$442,733	\$0	\$0	\$0
1010000	3670000	WA	\$20,545	\$0	\$0	\$20,545	\$0	\$0	\$0	\$0
1010000	3670000	WYP	\$29,075	\$0	\$0	\$0	\$0	\$0	\$29,075	\$0
1010000	3670000	WYU	\$15,969	\$0	\$0	\$0	\$0	\$0	\$15,969	\$0
1010000	<b>3670000 Total</b>		<b>\$698,339</b>	<b>\$16,563</b>	<b>\$149,835</b>	<b>\$20,545</b>	<b>\$442,733</b>	<b>\$23,618</b>	<b>\$45,045</b>	<b>\$0</b>
1010000	3680000	CA	\$45,727	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3680000	IDU	\$65,553	\$0	\$0	\$0	\$0	\$65,553	\$0	\$0
1010000	3680000	OR	\$375,087	\$0	\$375,087	\$0	\$0	\$0	\$0	\$0
1010000	3680000	UT	\$389,830	\$0	\$0	\$0	\$389,830	\$0	\$0	\$0
1010000	3680000	WA	\$92,416	\$0	\$0	\$92,416	\$0	\$0	\$0	\$0
1010000	3680000	WYP	\$73,918	\$0	\$0	\$0	\$0	\$0	\$73,918	\$0
1010000	3680000	WYU	\$12,053	\$0	\$0	\$0	\$0	\$0	\$12,053	\$0
1010000	<b>3680000 Total</b>		<b>\$1,105,453</b>	<b>\$45,727</b>	<b>\$375,087</b>	<b>\$92,416</b>	<b>\$389,830</b>	<b>\$65,553</b>	<b>\$85,970</b>	<b>\$0</b>
1010000	3691000	CA	\$8,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3691000	IDU	\$6,275	\$0	\$0	\$0	\$0	\$6,275	\$0	\$0
1010000	3691000	OR	\$69,520	\$0	\$69,520	\$0	\$0	\$0	\$0	\$0
1010000	3691000	UT	\$66,931	\$0	\$0	\$0	\$66,931	\$0	\$0	\$0
1010000	3691000	WA	\$16,937	\$0	\$0	\$16,937	\$0	\$0	\$0	\$0
1010000	3691000	WYP	\$12,844	\$0	\$0	\$0	\$0	\$0	\$12,844	\$0
1010000	3691000	WYU	\$2,052	\$0	\$0	\$0	\$0	\$0	\$2,052	\$0
1010000	<b>3691000 Total</b>		<b>\$182,686</b>	<b>\$8,137</b>	<b>\$69,520</b>	<b>\$16,937</b>	<b>\$66,931</b>	<b>\$6,275</b>	<b>\$14,896</b>	<b>\$0</b>
1010000	3692000	CA	\$13,968	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3692000	IDU	\$21,537	\$0	\$0	\$0	\$0	\$21,537	\$0	\$0
1010000	3692000	OR	\$142,986	\$0	\$142,986	\$0	\$0	\$0	\$0	\$0
1010000	3692000	UT	\$138,529	\$0	\$0	\$0	\$138,529	\$0	\$0	\$0
1010000	3692000	WA	\$30,313	\$0	\$0	\$30,313	\$0	\$0	\$0	\$0
1010000	3692000	WYP	\$22,369	\$0	\$0	\$0	\$0	\$0	\$22,369	\$0
1010000	3692000	WYU	\$6,859	\$0	\$0	\$0	\$0	\$0	\$6,859	\$0
1010000	<b>3692000 Total</b>		<b>\$376,561</b>	<b>\$13,968</b>	<b>\$142,986</b>	<b>\$30,313</b>	<b>\$138,529</b>	<b>\$21,537</b>	<b>\$29,227</b>	<b>\$0</b>
1010000	3700000	CA	\$3,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3700000	IDU	\$13,830	\$0	\$0	\$0	\$0	\$13,830	\$0	\$0
1010000	3700000	OR	\$60,085	\$0	\$60,085	\$0	\$0	\$0	\$0	\$0
1010000	3700000	UT	\$80,056	\$0	\$0	\$0	\$80,056	\$0	\$0	\$0
1010000	3700000	WA	\$13,790	\$0	\$0	\$13,790	\$0	\$0	\$0	\$0
1010000	3700000	WYP	\$12,656	\$0	\$0	\$0	\$0	\$0	\$12,656	\$0
1010000	3700000	WYU	\$2,677	\$0	\$0	\$0	\$0	\$0	\$2,677	\$0
1010000	<b>3700000 Total</b>		<b>\$187,040</b>	<b>\$3,945</b>	<b>\$60,085</b>	<b>\$13,790</b>	<b>\$80,056</b>	<b>\$13,830</b>	<b>\$15,334</b>	<b>\$0</b>
1010000	3710000	CA	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3710000	IDU	\$165	\$0	\$0	\$0	\$0	\$165	\$0	\$0
1010000	3710000	OR	\$2,440	\$0	\$2,440	\$0	\$0	\$0	\$0	\$0
1010000	3710000	UT	\$4,490	\$0	\$0	\$0	\$4,490	\$0	\$0	\$0
1010000	3710000	WA	\$524	\$0	\$0	\$524	\$0	\$0	\$0	\$0
1010000	3710000	WYP	\$771	\$0	\$0	\$0	\$0	\$0	\$771	\$0
1010000	3710000	WYU	\$146	\$0	\$0	\$0	\$0	\$0	\$146	\$0
1010000	<b>3710000 Total</b>		<b>\$8,807</b>	<b>\$271</b>	<b>\$2,440</b>	<b>\$524</b>	<b>\$4,490</b>	<b>\$165</b>	<b>\$917</b>	<b>\$0</b>
1010000	3730000	CA	\$662	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3730000	IDU	\$604	\$0	\$0	\$0	\$0	\$604	\$0	\$0
1010000	3730000	OR	\$21,647	\$0	\$21,647	\$0	\$0	\$0	\$0	\$0
1010000	3730000	UT	\$25,189	\$0	\$0	\$0	\$25,189	\$0	\$0	\$0
1010000	3730000	WA	\$3,861	\$0	\$0	\$3,861	\$0	\$0	\$0	\$0
1010000	3730000	WYP	\$7,247	\$0	\$0	\$0	\$0	\$0	\$7,247	\$0



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

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1010000	3730000	WYU	\$2,198	\$0	\$0	\$0	\$0	\$0	\$2,198	\$0
	<b>3730000 Total</b>		<b>\$2,198</b>						<b>\$2,198</b>	
1010000	3890000	IDU	\$93	\$662	\$21,647	\$3,861	\$25,189	\$604	\$9,445	\$0
1010000	3890000	OR	\$228	\$0	\$0	\$0	\$0	\$93	\$0	\$0
1010000	3890000	UT	\$1,441	\$0	\$0	\$0	\$1,441	\$0	\$0	\$0
1010000	3890000	WYU	\$434	\$0	\$0	\$0	\$0	\$0	\$434	\$0
	<b>3890000 Total</b>		<b>\$2,196</b>				<b>\$1,441</b>	<b>\$93</b>	<b>\$434</b>	
1010000	3891000	CA	\$218	\$218	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3891000	CN	\$1,129	\$30	\$363	\$83	\$518	\$47	\$89	\$0
1010000	3891000	IDU	\$100	\$0	\$0	\$0	\$0	\$100	\$0	\$0
1010000	3891000	OR	\$2,818	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3891000	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3891000	SO	\$5,598	\$128	\$1,525	\$435	\$2,402	\$295	\$801	\$13
1010000	3891000	UT	\$2,544	\$0	\$0	\$0	\$2,544	\$0	\$0	\$0
1010000	3891000	WA	\$1,099	\$0	\$0	\$1,099	\$0	\$0	\$0	\$0
1010000	3891000	WYP	\$313	\$0	\$0	\$0	\$0	\$0	\$313	\$0
1010000	3891000	WYU	\$72	\$0	\$0	\$0	\$0	\$0	\$72	\$0
	<b>3891000 Total</b>		<b>\$13,891</b>		<b>\$4,706</b>	<b>\$1,617</b>	<b>\$5,463</b>	<b>\$442</b>	<b>\$1,275</b>	<b>\$13</b>
1010000	3892000	IDU	\$5	\$0	\$0	\$0	\$0	\$5	\$0	\$0
1010000	3892000	SG	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1010000	3892000	UT	\$34	\$0	\$0	\$0	\$34	\$0	\$0	\$0
1010000	3892000	WYP	\$52	\$0	\$0	\$0	\$0	\$0	\$52	\$0
1010000	3892000	WYU	\$22	\$0	\$0	\$0	\$0	\$0	\$22	\$0
	<b>3892000 Total</b>		<b>\$115</b>				<b>\$35</b>	<b>\$5</b>	<b>\$75</b>	
1010000	3900000	CA	\$1,495	\$1,495	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3900000	CN	\$7,955	\$210	\$2,559	\$583	\$3,650	\$330	\$624	\$0
1010000	3900000	IDU	\$9,695	\$0	\$0	\$0	\$0	\$9,695	\$0	\$0
1010000	3900000	OR	\$24,717	\$0	\$24,717	\$0	\$0	\$0	\$0	\$0
1010000	3900000	SG	\$5,596	\$93	\$1,441	\$443	\$2,422	\$298	\$881	\$18
1010000	3900000	SO	\$75,752	\$1,729	\$20,631	\$5,891	\$32,497	\$3,987	\$10,844	\$174
1010000	3900000	UT	\$36,542	\$0	\$0	\$0	\$36,542	\$0	\$0	\$0
1010000	3900000	WA	\$10,873	\$0	\$0	\$10,873	\$0	\$0	\$0	\$0
1010000	3900000	WYP	\$3,292	\$0	\$0	\$0	\$0	\$0	\$3,292	\$0
1010000	3900000	WYU	\$2,322	\$0	\$0	\$0	\$0	\$0	\$2,322	\$0
	<b>3900000 Total</b>		<b>\$178,239</b>		<b>\$49,348</b>	<b>\$17,790</b>	<b>\$75,111</b>	<b>\$14,310</b>	<b>\$17,963</b>	<b>\$192</b>
1010000	3901000	CA	\$1,276	\$1,276	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3901000	CN	\$3,346	\$88	\$1,076	\$245	\$1,535	\$139	\$262	\$0
1010000	3901000	OR	\$8,791	\$0	\$8,791	\$0	\$0	\$0	\$0	\$0
1010000	3901000	SO	\$16,007	\$365	\$4,360	\$1,245	\$6,867	\$642	\$2,291	\$37
1010000	3901000	UT	\$19	\$0	\$0	\$0	\$19	\$0	\$0	\$0
1010000	3901000	WA	\$2,812	\$0	\$0	\$2,812	\$0	\$0	\$0	\$0
1010000	3901000	WYP	\$8,007	\$0	\$0	\$0	\$0	\$0	\$8,007	\$0
1010000	3901000	WYU	\$47	\$0	\$0	\$0	\$0	\$0	\$47	\$0
	<b>3901000 Total</b>		<b>\$40,306</b>		<b>\$14,227</b>	<b>\$4,302</b>	<b>\$8,421</b>	<b>\$981</b>	<b>\$10,608</b>	<b>\$37</b>
1010000	3903000	CA	\$93	\$93	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3903000	CN	\$936	\$25	\$301	\$69	\$429	\$39	\$73	\$0
1010000	3903000	IDU	\$0	\$0	\$0	\$0	\$0	\$13	\$0	\$0
1010000	3903000	OR	\$417	\$0	\$417	\$0	\$0	\$0	\$0	\$0
1010000	3903000	SG	\$1	\$0	\$22	\$0	\$36	\$4	\$13	\$0
1010000	3903000	SO	\$84	\$237	\$2,827	\$607	\$4,453	\$546	\$1,486	\$24
1010000	3903000	UT	\$169	\$0	\$0	\$0	\$169	\$0	\$0	\$0



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

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1010000	3903000	WA	\$16	\$0	\$0	\$16	\$0	\$0	\$0	\$0
1010000	3903000	WYP	\$278	\$0	\$0	\$0	\$0	\$0	\$278	\$0
1010000	3903000	WYU	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7
	<b>3903000 Total</b>		<b>\$12,393</b>	<b>\$356</b>	<b>\$3,566</b>	<b>\$899</b>	<b>\$5,088</b>	<b>\$603</b>	<b>\$1,857</b>	<b>\$24</b>
1010000	3910000	CA	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3910000	CN	\$1,984	\$52	\$638	\$145	\$910	\$82	\$156	\$0
1010000	3910000	IDU	\$127	\$0	\$0	\$0	\$0	\$127	\$0	\$0
1010000	3910000	OR	\$1,781	\$0	\$1,781	\$0	\$0	\$0	\$0	\$0
1010000	3910000	SE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3910000	SG	\$2,770	\$46	\$713	\$219	\$1,199	\$148	\$436	\$9
1010000	3910000	SO	\$12,574	\$287	\$3,424	\$978	\$5,394	\$662	\$1,800	\$29
1010000	3910000	SSGCH	\$74	\$1	\$20	\$6	\$31	\$4	\$12	\$0
1010000	3910000	UT	\$691	\$0	\$0	\$0	\$691	\$0	\$0	\$0
1010000	3910000	WA	\$580	\$0	\$0	\$580	\$0	\$0	\$0	\$0
1010000	3910000	WYP	\$636	\$0	\$0	\$0	\$0	\$0	\$636	\$0
1010000	3910000	WYU	\$55	\$0	\$0	\$0	\$0	\$0	\$55	\$0
	<b>3910000 Total</b>		<b>\$21,359</b>	<b>\$473</b>	<b>\$6,577</b>	<b>\$1,928</b>	<b>\$8,226</b>	<b>\$1,022</b>	<b>\$3,094</b>	<b>\$38</b>
1010000	3911000	SO	\$3,674	\$84	\$1,001	\$286	\$1,576	\$193	\$526	\$8
	<b>3911000 Total</b>		<b>\$3,674</b>	<b>\$84</b>	<b>\$1,001</b>	<b>\$286</b>	<b>\$1,576</b>	<b>\$193</b>	<b>\$526</b>	<b>\$8</b>
1010000	3912000	CA	\$160	\$160	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3912000	CN	\$6,397	\$169	\$2,058	\$469	\$2,935	\$265	\$502	\$0
1010000	3912000	IDU	\$719	\$0	\$0	\$0	\$0	\$719	\$0	\$0
1010000	3912000	OR	\$1,742	\$0	\$1,742	\$0	\$0	\$0	\$0	\$0
1010000	3912000	SE	\$92	\$1	\$22	\$7	\$39	\$6	\$16	\$0
1010000	3912000	SG	\$1,458	\$24	\$375	\$115	\$631	\$78	\$229	\$5
1010000	3912000	SO	\$39,205	\$895	\$10,677	\$3,049	\$16,819	\$2,063	\$5,612	\$90
1010000	3912000	UT	\$2,158	\$0	\$0	\$0	\$2,158	\$0	\$0	\$0
1010000	3912000	WA	\$764	\$0	\$0	\$764	\$0	\$0	\$0	\$0
1010000	3912000	WYP	\$2,089	\$0	\$0	\$0	\$0	\$0	\$2,089	\$0
1010000	3912000	WYU	\$92	\$0	\$0	\$0	\$0	\$0	\$92	\$0
	<b>3912000 Total</b>		<b>\$54,877</b>	<b>\$1,249</b>	<b>\$14,875</b>	<b>\$4,404</b>	<b>\$22,582</b>	<b>\$3,131</b>	<b>\$8,541</b>	<b>\$95</b>
1010000	3913000	CN	\$14	\$0	\$5	\$1	\$7	\$1	\$1	\$0
1010000	3913000	OR	\$34	\$0	\$34	\$0	\$0	\$0	\$0	\$0
1010000	3913000	SG	\$575	\$10	\$148	\$46	\$249	\$31	\$91	\$2
1010000	3913000	SO	\$147	\$3	\$40	\$11	\$63	\$8	\$21	\$0
1010000	3913000	UT	\$25	\$0	\$0	\$0	\$25	\$0	\$0	\$0
1010000	3913000	WA	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0
1010000	3913000	WYP	\$18	\$0	\$0	\$18	\$0	\$0	\$0	\$0
	<b>3913000 Total</b>		<b>\$818</b>	<b>\$13</b>	<b>\$226</b>	<b>\$63</b>	<b>\$344</b>	<b>\$39</b>	<b>\$130</b>	<b>\$2</b>
1010000	3920100	CA	\$69	\$69	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920100	IDU	\$398	\$0	\$0	\$0	\$0	\$398	\$0	\$0
1010000	3920100	OR	\$2,002	\$0	\$2,002	\$0	\$0	\$0	\$0	\$0
1010000	3920100	SG	\$568	\$9	\$146	\$45	\$246	\$30	\$89	\$2
1010000	3920100	SO	\$1,235	\$28	\$336	\$96	\$530	\$65	\$177	\$3
1010000	3920100	SSGCH	\$45	\$1	\$12	\$4	\$19	\$2	\$7	\$0
1010000	3920100	UT	\$2,777	\$0	\$0	\$0	\$2,777	\$0	\$0	\$0
1010000	3920100	WA	\$429	\$0	\$0	\$429	\$0	\$0	\$0	\$0
1010000	3920100	WYP	\$553	\$0	\$0	\$0	\$0	\$0	\$553	\$0
1010000	3920100	WYU	\$21	\$0	\$0	\$0	\$0	\$0	\$21	\$0
	<b>3920100 Total</b>		<b>\$8,087</b>	<b>\$107</b>	<b>\$2,496</b>	<b>\$573</b>	<b>\$3,572</b>	<b>\$496</b>	<b>\$847</b>	<b>\$5</b>
1010000	3920200	IDU	\$34	\$0	\$0	\$0	\$0	\$34	\$0	\$0



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

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alic	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1010000	3920200	OR	\$457	\$0	\$457	\$0	\$0	\$0	\$0	\$0
1010000	3920200	SG	\$29	\$0	\$7	\$2	\$12	\$2	\$5	\$0
1010000	3920200	SO	\$346	\$8	\$94	\$148	\$94	\$18	\$50	\$1
1010000	3920200	SSGCH	\$25	\$0	\$7	\$2	\$10	\$1	\$4	\$0
1010000	3920200	UT	\$417	\$0	\$0	\$0	\$417	\$0	\$0	\$0
1010000	3920200	WA	\$73	\$0	\$0	\$73	\$0	\$0	\$0	\$0
1010000	3920200	WYP	\$118	\$0	\$0	\$0	\$0	\$0	\$118	\$0
<b>3920200 Total</b>			<b>\$1,499</b>	<b>\$9</b>	<b>\$565</b>	<b>\$105</b>	<b>\$588</b>	<b>\$55</b>	<b>\$176</b>	<b>\$1</b>
1010000	3920400	CA	\$564	\$564	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920400	IDU	\$1,317	\$0	\$0	\$0	\$0	\$1,317	\$0	\$0
1010000	3920400	OR	\$6,222	\$0	\$6,222	\$0	\$0	\$0	\$0	\$0
1010000	3920400	SE	\$224	\$3	\$55	\$17	\$96	\$14	\$39	\$1
1010000	3920400	SG	\$6,633	\$110	\$1,708	\$525	\$2,871	\$354	\$1,044	\$21
1010000	3920400	SO	\$1,098	\$25	\$299	\$85	\$471	\$58	\$157	\$3
1010000	3920400	SSGCH	\$224	\$4	\$59	\$18	\$94	\$12	\$36	\$1
1010000	3920400	SSGCT	\$25	\$0	\$7	\$2	\$11	\$4	\$4	\$0
1010000	3920400	UT	\$8,228	\$0	\$0	\$0	\$8,228	\$0	\$0	\$0
1010000	3920400	WA	\$1,227	\$0	\$0	\$1,227	\$0	\$0	\$0	\$0
1010000	3920400	WYP	\$1,903	\$0	\$0	\$0	\$0	\$0	\$1,903	\$0
1010000	3920400	WYU	\$433	\$0	\$0	\$0	\$0	\$0	\$433	\$0
<b>3920400 Total</b>			<b>\$28,098</b>	<b>\$707</b>	<b>\$8,350</b>	<b>\$1,875</b>	<b>\$11,770</b>	<b>\$1,755</b>	<b>\$3,616</b>	<b>\$25</b>
1010000	3920500	CA	\$767	\$767	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920500	IDU	\$2,470	\$0	\$0	\$0	\$0	\$2,470	\$0	\$0
1010000	3920500	OR	\$8,922	\$0	\$8,922	\$0	\$0	\$0	\$0	\$0
1010000	3920500	SE	\$206	\$3	\$15	\$13	\$88	\$13	\$36	\$16
1010000	3920500	SG	\$4,985	\$83	\$1,283	\$395	\$2,158	\$266	\$785	\$1
1010000	3920500	SO	\$780	\$18	\$212	\$61	\$334	\$41	\$112	\$2
1010000	3920500	SSGCH	\$29	\$0	\$8	\$2	\$12	\$2	\$5	\$0
1010000	3920500	SSGCT	\$14,777	\$0	\$0	\$0	\$14,777	\$0	\$0	\$0
1010000	3920500	UT	\$2,440	\$0	\$0	\$2,440	\$0	\$0	\$0	\$0
1010000	3920500	WA	\$2,984	\$0	\$0	\$0	\$0	\$0	\$2,984	\$0
1010000	3920500	WYP	\$698	\$0	\$0	\$0	\$0	\$0	\$698	\$0
<b>3920500 Total</b>			<b>\$39,056</b>	<b>\$871</b>	<b>\$10,476</b>	<b>\$2,913</b>	<b>\$17,369</b>	<b>\$2,791</b>	<b>\$4,618</b>	<b>\$19</b>
1010000	3920600	OR	\$76	\$76	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920600	SE	\$4	\$0	\$1	\$0	\$1	\$0	\$1	\$0
1010000	3920600	SG	\$3,315	\$55	\$853	\$263	\$1,435	\$177	\$522	\$11
1010000	3920600	UT	\$136	\$0	\$0	\$0	\$136	\$0	\$0	\$0
<b>3920600 Total</b>			<b>\$3,531</b>	<b>\$55</b>	<b>\$931</b>	<b>\$263</b>	<b>\$1,572</b>	<b>\$177</b>	<b>\$522</b>	<b>\$11</b>
1010000	3920900	CA	\$343	\$343	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920900	IDU	\$793	\$0	\$0	\$0	\$0	\$793	\$0	\$0
1010000	3920900	OR	\$2,713	\$0	\$2,713	\$0	\$0	\$0	\$0	\$0
1010000	3920900	SE	\$49	\$1	\$12	\$4	\$21	\$3	\$9	\$0
1010000	3920900	SG	\$2,127	\$35	\$548	\$168	\$921	\$113	\$335	\$7
1010000	3920900	SO	\$536	\$12	\$146	\$42	\$230	\$28	\$77	\$1
1010000	3920900	SSGCH	\$24	\$0	\$6	\$2	\$10	\$1	\$4	\$0
1010000	3920900	SSGCT	\$19	\$0	\$5	\$2	\$8	\$1	\$3	\$0
1010000	3920900	UT	\$4,395	\$0	\$0	\$0	\$4,395	\$0	\$0	\$0
1010000	3920900	WA	\$572	\$0	\$0	\$572	\$0	\$0	\$0	\$0
1010000	3920900	WYP	\$1,863	\$0	\$0	\$0	\$0	\$0	\$1,863	\$0
1010000	3920900	WYU	\$296	\$0	\$0	\$0	\$0	\$0	\$296	\$0
<b>3920900 Total</b>			<b>\$13,731</b>	<b>\$393</b>	<b>\$3,430</b>	<b>\$790</b>	<b>\$5,585</b>	<b>\$940</b>	<b>\$2,586</b>	<b>\$8</b>



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

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1010000	3921400	CA	\$25	\$25	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3921400	IDU	\$42	\$0	\$0	\$0	\$0	\$42	\$0	\$0
1010000	3921400	OR	\$215	\$0	\$215	\$0	\$0	\$0	\$0	\$0
1010000	3921400	SG	\$202	\$3	\$52	\$16	\$88	\$11	\$32	\$1
1010000	3921400	SO	\$16	\$0	\$4	\$1	\$7	\$1	\$2	\$0
1010000	3921400	SSGCH	\$13	\$0	\$3	\$1	\$5	\$1	\$2	\$0
1010000	3921400	UT	\$188	\$0	\$0	\$0	\$188	\$0	\$0	\$0
1010000	3921400	WA	\$45	\$0	\$0	\$45	\$0	\$0	\$0	\$0
1010000	3921400	WYP	\$103	\$0	\$0	\$0	\$0	\$0	\$103	\$0
1010000	3921400	WYU	\$16	\$0	\$0	\$0	\$0	\$0	\$16	\$0
	<b>3921400 Total</b>		<b>\$865</b>	<b>\$29</b>	<b>\$275</b>	<b>\$64</b>	<b>\$288</b>	<b>\$54</b>	<b>\$155</b>	<b>\$1</b>
1010000	3921900	OR	\$170	\$0	\$170	\$0	\$0	\$0	\$0	\$0
1010000	3921900	SG	\$373	\$6	\$96	\$30	\$162	\$20	\$59	\$1
1010000	3921900	SO	\$381	\$9	\$104	\$30	\$164	\$20	\$55	\$1
1010000	3921900	UT	\$660	\$0	\$0	\$0	\$660	\$0	\$0	\$0
1010000	3921900	WA	\$170	\$0	\$0	\$170	\$0	\$0	\$0	\$0
1010000	3921900	WYP	\$86	\$0	\$0	\$0	\$0	\$0	\$86	\$0
	<b>3921900 Total</b>		<b>\$2,041</b>	<b>\$15</b>	<b>\$370</b>	<b>\$229</b>	<b>\$1,185</b>	<b>\$40</b>	<b>\$200</b>	<b>\$2</b>
1010000	3923000	SO	\$3,643	\$83	\$992	\$283	\$1,563	\$192	\$522	\$8
	<b>3923000 Total</b>		<b>\$3,643</b>	<b>\$83</b>	<b>\$992</b>	<b>\$283</b>	<b>\$1,563</b>	<b>\$192</b>	<b>\$522</b>	<b>\$8</b>
1010000	3930000	CA	\$172	\$172	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3930000	IDU	\$518	\$0	\$0	\$0	\$0	\$518	\$0	\$0
1010000	3930000	OR	\$2,538	\$0	\$2,538	\$0	\$0	\$0	\$0	\$0
1010000	3930000	SG	\$4,474	\$74	\$1,152	\$354	\$1,936	\$239	\$704	\$14
1010000	3930000	SO	\$63	\$8	\$99	\$28	\$156	\$19	\$52	\$1
1010000	3930000	SSGCT	\$54	\$1	\$14	\$4	\$23	\$3	\$8	\$0
1010000	3930000	UT	\$3,651	\$0	\$0	\$0	\$3,651	\$0	\$0	\$0
1010000	3930000	WA	\$535	\$0	\$0	\$535	\$0	\$0	\$0	\$0
1010000	3930000	WYP	\$1,067	\$0	\$0	\$0	\$0	\$0	\$1,067	\$0
1010000	3930000	WYU	\$179	\$0	\$0	\$0	\$0	\$0	\$179	\$0
	<b>3930000 Total</b>		<b>\$13,551</b>	<b>\$255</b>	<b>\$3,803</b>	<b>\$922</b>	<b>\$5,767</b>	<b>\$779</b>	<b>\$2,011</b>	<b>\$15</b>
1010000	3940000	CA	\$713	\$713	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3940000	IDU	\$1,723	\$0	\$0	\$0	\$0	\$1,723	\$0	\$0
1010000	3940000	OR	\$10,133	\$0	\$10,133	\$0	\$0	\$0	\$0	\$0
1010000	3940000	SE	\$7	\$0	\$2	\$1	\$3	\$0	\$1	\$0
1010000	3940000	SG	\$24,247	\$403	\$6,242	\$1,920	\$10,495	\$1,293	\$3,816	\$78
1010000	3940000	SO	\$3,964	\$90	\$1,080	\$308	\$1,700	\$209	\$567	\$9
1010000	3940000	SSGCH	\$1,692	\$28	\$449	\$137	\$711	\$91	\$271	\$5
1010000	3940000	SSGCT	\$90	\$1	\$23	\$7	\$39	\$5	\$14	\$0
1010000	3940000	UT	\$12,052	\$0	\$0	\$0	\$12,052	\$0	\$0	\$0
1010000	3940000	WA	\$2,606	\$0	\$0	\$2,606	\$0	\$0	\$0	\$0
1010000	3940000	WYP	\$3,668	\$0	\$0	\$0	\$0	\$0	\$3,668	\$0
1010000	3940000	WYU	\$617	\$0	\$0	\$0	\$0	\$0	\$617	\$0
	<b>3940000 Total</b>		<b>\$61,512</b>	<b>\$1,236</b>	<b>\$17,929</b>	<b>\$4,979</b>	<b>\$25,000</b>	<b>\$3,321</b>	<b>\$8,955</b>	<b>\$92</b>
1010000	3950000	CA	\$409	\$409	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3950000	IDU	\$1,275	\$0	\$0	\$0	\$0	\$1,275	\$0	\$0
1010000	3950000	OR	\$10,005	\$0	\$10,005	\$0	\$0	\$0	\$0	\$0
1010000	3950000	SE	\$8	\$0	\$2	\$1	\$3	\$0	\$1	\$0
1010000	3950000	SG	\$6,251	\$104	\$1,609	\$495	\$2,706	\$333	\$984	\$20
1010000	3950000	SSGCH	\$5,084	\$116	\$1,387	\$396	\$2,185	\$268	\$729	\$12
1010000	3950000	SSGCT	\$253	\$4	\$67	\$20	\$106	\$14	\$40	\$1





**Electric Plant in Service with Unclassified Plant (Actuals)**  
 Beg / End Average as of June 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1010000	3950000	SSGCT	\$14	\$0	\$4	\$1	\$6	\$1	\$2	\$0
1010000	3950000	UT	\$7,223	\$0	\$0	\$0	\$7,223	\$0	\$0	\$0
1010000	3950000	WA	\$1,964	\$0	\$0	\$1,964	\$0	\$0	\$0	\$0
1010000	3950000	WYP	\$3,198	\$0	\$0	\$0	\$0	\$0	\$3,198	\$0
1010000	3950000	WYU	\$625	\$0	\$0	\$0	\$0	\$0	\$625	\$0
3950000	<b>Total</b>		<b>\$9,634</b>	<b>\$13,074</b>	<b>\$2,877</b>	<b>\$12,229</b>	<b>\$1,891</b>	<b>\$5,581</b>	<b>\$33</b>	
1010000	3960300	CA	\$994	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960300	IDU	\$1,412	\$0	\$0	\$0	\$0	\$1,412	\$0	\$0
1010000	3960300	OR	\$4,872	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960300	SG	\$117	\$117	\$36	\$197	\$24	\$72	\$0	\$1
1010000	3960300	UT	\$3,808	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960300	WA	\$1,167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960300	WYP	\$1,905	\$0	\$0	\$0	\$0	\$0	\$1,905	\$0
1010000	3960300	WYU	\$559	\$0	\$0	\$0	\$0	\$0	\$559	\$0
3960300	<b>Total</b>		<b>\$15,172</b>	<b>\$4,989</b>	<b>\$1,203</b>	<b>\$4,005</b>	<b>\$1,436</b>	<b>\$2,536</b>	<b>\$1</b>	
1010000	3960700	CA	\$173	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960700	IDU	\$171	\$0	\$0	\$0	\$0	\$171	\$0	\$0
1010000	3960700	OR	\$906	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960700	SG	\$124	\$32	\$10	\$54	\$7	\$20	\$0	\$0
1010000	3960700	UT	\$1,740	\$0	\$0	\$1,740	\$0	\$0	\$0	\$0
1010000	3960700	WYP	\$205	\$0	\$0	\$0	\$0	\$0	\$205	\$0
1010000	3960700	WYU	\$210	\$0	\$0	\$0	\$0	\$0	\$210	\$0
3960700	<b>Total</b>		<b>\$3,530</b>	<b>\$938</b>	<b>\$10</b>	<b>\$1,794</b>	<b>\$178</b>	<b>\$434</b>	<b>\$0</b>	
1010000	3960800	CA	\$1,318	\$0	\$0	\$0	\$0	\$2,559	\$0	\$0
1010000	3960800	IDU	\$2,559	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960800	OR	\$11,264	\$11,264	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960800	SG	\$18	\$277	\$85	\$466	\$57	\$169	\$0	\$3
1010000	3960800	SSGCH	\$61	\$16	\$5	\$26	\$3	\$10	\$0	\$0
1010000	3960800	UT	\$13,631	\$0	\$0	\$13,631	\$0	\$0	\$0	\$0
1010000	3960800	WA	\$3,029	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960800	WYP	\$3,907	\$0	\$0	\$0	\$0	\$0	\$3,907	\$0
1010000	3960800	WYU	\$967	\$0	\$0	\$0	\$0	\$0	\$967	\$0
3960800	<b>Total</b>		<b>\$37,813</b>	<b>\$11,558</b>	<b>\$3,119</b>	<b>\$14,122</b>	<b>\$2,620</b>	<b>\$5,052</b>	<b>\$4</b>	
1010000	3961000	OR	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961000	SG	\$3,204	\$825	\$254	\$1,387	\$171	\$504	\$0	\$10
1010000	3961000	SO	\$43	\$12	\$3	\$19	\$2	\$6	\$0	\$0
1010000	3961000	SSGCH	\$230	\$61	\$19	\$97	\$12	\$37	\$1	\$1
1010000	3961000	UT	\$3	\$0	\$0	\$3	\$0	\$0	\$0	\$0
3961000	<b>Total</b>		<b>\$58</b>	<b>\$1,051</b>	<b>\$276</b>	<b>\$1,505</b>	<b>\$185</b>	<b>\$547</b>	<b>\$11</b>	
1010000	3961100	OR	\$178	\$178	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961100	SE	\$35	\$9	\$3	\$15	\$2	\$6	\$0	\$0
1010000	3961100	SG	\$23,849	\$6,140	\$1,889	\$10,323	\$1,272	\$3,754	\$76	\$76
1010000	3961100	SSGCH	\$939	\$256	\$73	\$403	\$49	\$134	\$2	\$2
1010000	3961100	SO	\$257	\$68	\$21	\$108	\$14	\$41	\$1	\$1
1010000	3961100	UT	\$1,028	\$0	\$0	\$1,028	\$0	\$0	\$0	\$0
1010000	3961100	WYP	\$70	\$0	\$0	\$0	\$0	\$0	\$70	\$0
3961100	<b>Total</b>		<b>\$26,356</b>	<b>\$6,650</b>	<b>\$1,985</b>	<b>\$11,877</b>	<b>\$1,337</b>	<b>\$4,005</b>	<b>\$79</b>	
1010000	3961200	CA	\$689	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961200	IDU	\$1,957	\$0	\$0	\$0	\$0	\$1,957	\$0	\$0
1010000	3961200	OR	\$8,756	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961200	SG	\$154	\$40	\$12	\$67	\$8	\$24	\$0	\$0



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

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1010000	3961200	SO	\$321	\$7	\$88	\$25	\$138	\$17	\$46	\$1
1010000	3961200	UT	\$11,623	\$0	\$0	\$0	\$11,623	\$0	\$0	\$0
1010000	3961200	WA	\$1,873	\$0	\$0	\$1,873	\$0	\$0	\$0	\$0
1010000	3961200	WYP	\$3,405	\$0	\$0	\$0	\$0	\$0	\$3,405	\$0
1010000	3961200	WYU	\$507	\$0	\$0	\$0	\$0	\$0	\$507	\$0
<b>1010000</b>	<b>3961200 Total</b>		<b>\$29,286</b>	<b>\$699</b>	<b>\$8,883</b>	<b>\$1,910</b>	<b>\$11,828</b>	<b>\$1,982</b>	<b>\$3,982</b>	<b>\$1</b>
1010000	3961300	CA	\$389	\$389	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961300	IDU	\$1,044	\$0	\$0	\$0	\$0	\$1,044	\$0	\$0
1010000	3961300	OR	\$1,344	\$0	\$1,344	\$0	\$0	\$0	\$0	\$0
1010000	3961300	SE	\$39	\$1	\$9	\$3	\$17	\$2	\$7	\$0
1010000	3961300	SG	\$4,493	\$75	\$1,157	\$356	\$1,945	\$240	\$707	\$14
1010000	3961300	SO	\$110	\$3	\$30	\$9	\$47	\$6	\$16	\$0
1010000	3961300	SSGCH	\$435	\$7	\$116	\$35	\$183	\$23	\$70	\$1
1010000	3961300	UT	\$3,477	\$0	\$0	\$0	\$3,477	\$0	\$0	\$0
1010000	3961300	WA	\$578	\$0	\$0	\$578	\$0	\$0	\$0	\$0
1010000	3961300	WYP	\$1,047	\$0	\$0	\$0	\$0	\$0	\$1,047	\$0
1010000	3961300	WYU	\$581	\$0	\$0	\$0	\$0	\$0	\$581	\$0
<b>1010000</b>	<b>3961300 Total</b>		<b>\$13,537</b>	<b>\$474</b>	<b>\$2,656</b>	<b>\$980</b>	<b>\$5,668</b>	<b>\$1,315</b>	<b>\$2,428</b>	<b>\$16</b>
1010000	3970000	CA	\$2,670	\$2,670	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3970000	CN	\$2,779	\$73	\$894	\$204	\$1,275	\$115	\$218	\$0
1010000	3970000	IDU	\$4,717	\$0	\$0	\$0	\$0	\$4,717	\$0	\$0
1010000	3970000	OR	\$35,406	\$0	\$35,406	\$0	\$0	\$0	\$0	\$0
1010000	3970000	SE	\$113	\$2	\$28	\$8	\$48	\$7	\$20	\$0
1010000	3970000	SG	\$89,700	\$1,491	\$23,092	\$7,103	\$38,826	\$4,783	\$14,118	\$287
1010000	3970000	SO	\$49,786	\$1,136	\$13,559	\$3,872	\$21,358	\$2,620	\$7,127	\$114
1010000	3970000	SSGCH	\$1,052	\$18	\$279	\$85	\$442	\$56	\$168	\$3
1010000	3970000	SSGCT	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3970000	UT	\$28,899	\$0	\$0	\$0	\$28,899	\$0	\$0	\$0
1010000	3970000	WA	\$8,414	\$0	\$0	\$8,414	\$0	\$0	\$0	\$0
1010000	3970000	WYP	\$14,823	\$0	\$0	\$0	\$0	\$0	\$14,823	\$0
1010000	3970000	WYU	\$3,362	\$0	\$0	\$0	\$0	\$0	\$3,362	\$0
<b>1010000</b>	<b>3970000 Total</b>		<b>\$241,721</b>	<b>\$5,390</b>	<b>\$73,259</b>	<b>\$19,686</b>	<b>\$90,847</b>	<b>\$12,298</b>	<b>\$39,836</b>	<b>\$405</b>
1010000	3972000	CA	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3972000	CN	\$10	\$0	\$3	\$1	\$5	\$0	\$1	\$0
1010000	3972000	IDU	\$131	\$0	\$0	\$0	\$0	\$131	\$0	\$0
1010000	3972000	OR	\$563	\$0	\$563	\$0	\$0	\$0	\$0	\$0
1010000	3972000	SE	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1010000	3972000	SG	\$314	\$5	\$81	\$25	\$136	\$17	\$49	\$1
1010000	3972000	SO	\$209	\$5	\$57	\$16	\$90	\$11	\$30	\$0
1010000	3972000	SSGCH	\$61	\$1	\$16	\$5	\$26	\$3	\$10	\$0
1010000	3972000	SSGCT	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3972000	UT	\$1,354	\$0	\$0	\$0	\$1,354	\$0	\$0	\$0
1010000	3972000	WA	\$305	\$0	\$0	\$305	\$0	\$0	\$0	\$0
1010000	3972000	WYP	\$384	\$0	\$0	\$0	\$0	\$0	\$384	\$0
1010000	3972000	WYU	\$36	\$0	\$0	\$0	\$0	\$0	\$36	\$0
<b>1010000</b>	<b>3972000 Total</b>		<b>\$3,398</b>	<b>\$38</b>	<b>\$721</b>	<b>\$352</b>	<b>\$1,611</b>	<b>\$163</b>	<b>\$511</b>	<b>\$2</b>
1010000	3980000	CA	\$38	\$38	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3980000	CN	\$204	\$5	\$66	\$15	\$94	\$8	\$16	\$0
1010000	3980000	IDU	\$64	\$0	\$0	\$0	\$64	\$0	\$0	\$0
1010000	3980000	OR	\$597	\$0	\$597	\$0	\$0	\$0	\$0	\$0
1010000	3980000	SE	\$2	\$0	\$0	\$0	\$1	\$0	\$0	\$0



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

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1010000	39800000	SG	\$1,846	\$31	\$475	\$146	\$799	\$98	\$291	\$6
1010000	39800000	SO	\$3,314	\$76	\$903	\$258	\$1,422	\$174	\$474	\$8
1010000	39800000	UT	\$359	\$0	\$0	\$0	\$359	\$0	\$0	\$0
1010000	39800000	WA	\$121	\$0	\$0	\$121	\$0	\$0	\$0	\$0
1010000	39800000	WYP	\$169	\$0	\$0	\$0	\$0	\$0	\$169	\$0
1010000	39800000	WYU	\$19	\$0	\$0	\$0	\$0	\$0	\$19	\$0
1010000	39800000 Total		\$6,733	\$150	\$2,040	\$540	\$2,674	\$346	\$969	\$14
1010000	3992100	SE	\$2,635	\$41	\$644	\$196	\$1,122	\$161	\$462	\$9
1010000	3992200	SE	\$2,635	\$41	\$644	\$196	\$1,122	\$161	\$462	\$9
1010000	3992200 Total		\$5,270	\$82	\$1,288	\$392	\$2,244	\$322	\$924	\$18
1010000	3993000	SE	\$40,519	\$627	\$9,898	\$3,017	\$17,256	\$2,477	\$7,104	\$139
1010000	3993000 Total		\$40,519	\$627	\$9,898	\$3,017	\$17,256	\$2,477	\$7,104	\$139
1010000	3994100	SE	\$12,139	\$188	\$2,966	\$904	\$5,170	\$742	\$2,128	\$42
1010000	3994400	SE	\$3,425	\$53	\$837	\$255	\$1,458	\$209	\$600	\$12
1010000	3994400 Total		\$3,425	\$53	\$837	\$255	\$1,458	\$209	\$600	\$12
1010000	3994500	SE	\$67,414	\$1,044	\$16,469	\$5,020	\$28,709	\$4,121	\$11,820	\$231
1010000	3994500 Total		\$67,414	\$1,044	\$16,469	\$5,020	\$28,709	\$4,121	\$11,820	\$231
1010000	3994600	SE	\$17,700	\$274	\$4,324	\$1,318	\$7,538	\$1,082	\$3,103	\$61
1010000	3994700	SE	\$10,653	\$165	\$2,602	\$793	\$4,537	\$651	\$1,868	\$36
1010000	3994700 Total		\$10,653	\$165	\$2,602	\$793	\$4,537	\$651	\$1,868	\$36
1010000	3994800	SE	\$17,823	\$276	\$4,354	\$1,327	\$7,590	\$1,090	\$3,125	\$61
1010000	3994800 Total		\$17,823	\$276	\$4,354	\$1,327	\$7,590	\$1,090	\$3,125	\$61
1010000	3994900	SE	\$3,625	\$56	\$886	\$270	\$1,544	\$222	\$636	\$12
1010000	3994900 Total		\$3,625	\$56	\$886	\$270	\$1,544	\$222	\$636	\$12
1010000	3995100	SE	\$1,264	\$20	\$309	\$94	\$538	\$77	\$222	\$4
1010000	3995200	SE	\$5,160	\$80	\$1,260	\$384	\$2,197	\$315	\$905	\$18
1010000	3995200 Total		\$5,160	\$80	\$1,260	\$384	\$2,197	\$315	\$905	\$18
1010000	3996000	SE	\$2,321	\$36	\$567	\$173	\$988	\$142	\$407	\$8
1010000	3996100	SE	\$592	\$9	\$145	\$44	\$252	\$36	\$104	\$2
1010000	3996100 Total		\$592	\$9	\$145	\$44	\$252	\$36	\$104	\$2
1010000	3997000	SE	\$37,395	\$579	\$9,135	\$2,785	\$15,925	\$2,286	\$6,557	\$128
1010000	3997000 Total		\$37,395	\$579	\$9,135	\$2,785	\$15,925	\$2,286	\$6,557	\$128
1019000	140139	SG	\$19,545,858	\$457,372	\$5,370,413	\$1,518,666	\$8,371,851	\$1,031,031	\$2,753,388	\$43,127
1019000	140139 Total		\$19,545,858	\$457,372	\$5,370,413	\$1,518,666	\$8,371,851	\$1,031,031	\$2,753,388	\$43,127
1019000	140149	SG	\$2,819	\$47	\$726	\$223	\$1,220	\$150	\$444	\$9
1019000	140149 Total		\$2,819	\$47	\$726	\$223	\$1,220	\$150	\$444	\$9
1019000	140169	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	140169	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	140169	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	140169	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	140169	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	140169	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	140169 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	140189	SO	\$1,765	\$40	\$481	\$137	\$757	\$93	\$253	\$4
1019000	140189 Total		\$1,765	\$40	\$481	\$137	\$757	\$93	\$253	\$4
1019000	140189 Total		\$1,765	\$40	\$481	\$137	\$757	\$93	\$253	\$4



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

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1019000	140209	SG	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	<b>140209 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>
1019000	141209	SO	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	<b>141209 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>
1019000 Total			<b>\$ (6,876)</b>	<b>\$ (121)</b>	<b>\$ (1,828)</b>	<b>\$ (541)</b>	<b>\$ (2,986)</b>	<b>\$ (360)</b>	<b>\$ (1,021)</b>	<b>\$ (19)</b>
1060000	0	SG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	<b>0 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>
1060000 Total			<b>\$ 596</b>	<b>\$ 596</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
1061000	0	CA	\$ 1,353	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,353	\$ 0	\$ 0
1061000	0	IDU	\$ 4,255	\$ 0	\$ 4,255	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1061000	0	OR	\$ 11,958	\$ 0	\$ 0	\$ 0	\$ 11,958	\$ 0	\$ 0	\$ 0
1061000	0	UT	\$ 1,329	\$ 0	\$ 0	\$ 1,329	\$ 0	\$ 0	\$ 0	\$ 0
1061000	0	WA	\$ 2,717	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,717	\$ 0
1061000	0	WYU	\$ 22,208	\$ 596	\$ 4,255	\$ 1,329	\$ 11,958	\$ 1,353	\$ 2,717	\$ 0
	<b>0 Total</b>		<b>\$ 22,208</b>	<b>\$ 596</b>	<b>\$ 4,255</b>	<b>\$ 1,329</b>	<b>\$ 11,958</b>	<b>\$ 1,353</b>	<b>\$ 2,717</b>	<b>\$ 0</b>
1062000	0	SG	\$ 60,729	\$ 1,009	\$ 15,634	\$ 4,809	\$ 26,286	\$ 3,238	\$ 9,558	\$ 194
	<b>0 Total</b>		<b>\$ 60,729</b>	<b>\$ 1,009</b>	<b>\$ 15,634</b>	<b>\$ 4,809</b>	<b>\$ 26,286</b>	<b>\$ 3,238</b>	<b>\$ 9,558</b>	<b>\$ 194</b>
1062000 Total			<b>\$ 60,729</b>	<b>\$ 1,009</b>	<b>\$ 15,634</b>	<b>\$ 4,809</b>	<b>\$ 26,286</b>	<b>\$ 3,238</b>	<b>\$ 9,558</b>	<b>\$ 194</b>
1063000	0	SG	\$ 7,107	\$ 118	\$ 1,830	\$ 563	\$ 3,076	\$ 379	\$ 1,119	\$ 23
	<b>0 Total</b>		<b>\$ 7,107</b>	<b>\$ 118</b>	<b>\$ 1,830</b>	<b>\$ 563</b>	<b>\$ 3,076</b>	<b>\$ 379</b>	<b>\$ 1,119</b>	<b>\$ 23</b>
1063000 Total			<b>\$ 7,107</b>	<b>\$ 118</b>	<b>\$ 1,830</b>	<b>\$ 563</b>	<b>\$ 3,076</b>	<b>\$ 379</b>	<b>\$ 1,119</b>	<b>\$ 23</b>
1064000	0	SO	\$ 815	\$ 19	\$ 222	\$ 63	\$ 350	\$ 43	\$ 117	\$ 2
	<b>0 Total</b>		<b>\$ 815</b>	<b>\$ 19</b>	<b>\$ 222</b>	<b>\$ 63</b>	<b>\$ 350</b>	<b>\$ 43</b>	<b>\$ 117</b>	<b>\$ 2</b>
1064000 Total			<b>\$ 815</b>	<b>\$ 19</b>	<b>\$ 222</b>	<b>\$ 63</b>	<b>\$ 350</b>	<b>\$ 43</b>	<b>\$ 117</b>	<b>\$ 2</b>
<b>Grand Total</b>			<b>\$ 19,629,840</b>	<b>\$ 458,994</b>	<b>\$ 5,390,525</b>	<b>\$ 1,524,889</b>	<b>\$ 8,410,534</b>	<b>\$ 1,035,685</b>	<b>\$ 2,765,887</b>	<b>\$ 43,327</b>





### Capital Lease (Actuals)

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1011000	3908000	OR	\$5,882		\$5,882					\$0
1011000	3908000	SG	\$16,952	\$282	\$4,364	\$1,342	\$7,337	\$904	\$2,668	\$54
1011000	3908000	SO	\$12,783	\$292	\$3,482	\$994	\$5,484	\$673	\$1,830	\$29
1011000	3908000	UT	\$11,714				\$11,714			\$0
1011000	3908000	WYP	\$1,388						\$1,388	
<b>1011000 Total</b>			<b>\$48,719</b>	<b>\$573</b>	<b>\$13,728</b>	<b>\$2,337</b>	<b>\$24,536</b>	<b>\$1,577</b>	<b>\$5,886</b>	<b>\$84</b>
1110000	3908000	OR	\$ (1,419)		\$ (1,419)					\$0
1110000	3908000	SG	\$ (1,376)	\$ (23)	\$ (354)	\$ (109)	\$ (596)	\$ (73)	\$ (217)	\$ (4)
1110000	3908000	SO	\$1,855	\$42	\$505	\$144	\$796	\$98	\$266	\$4
1110000	3908000	UT	\$ (2,250)				\$ (2,250)			\$0
1110000	3908000	WYP	\$ (560)						\$ (560)	
<b>1110000 Total</b>			<b>\$ (3,751)</b>	<b>\$19</b>	<b>\$ (1,268)</b>	<b>\$35</b>	<b>\$ (2,050)</b>	<b>\$24</b>	<b>\$ (511)</b>	<b>\$ (0)</b>
<b>Grand Total</b>			<b>\$44,969</b>	<b>\$593</b>	<b>\$12,460</b>	<b>\$2,372</b>	<b>\$22,486</b>	<b>\$1,601</b>	<b>\$5,374</b>	<b>\$83</b>





**Plant Held for Future Use (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1050000	3400000	SG	\$8,923	\$148	\$2,297	\$707	\$3,862	\$476	\$1,404	\$29
	<b>3400000 Total</b>		<b>\$8,923</b>	<b>\$148</b>	<b>\$2,297</b>	<b>\$707</b>	<b>\$3,862</b>	<b>\$476</b>	<b>\$1,404</b>	<b>\$29</b>
1050000	3500000	SG	\$156	\$3	\$40	\$12	\$68	\$8	\$25	\$0
	<b>3500000 Total</b>		<b>\$156</b>	<b>\$3</b>	<b>\$40</b>	<b>\$12</b>	<b>\$68</b>	<b>\$8</b>	<b>\$25</b>	<b>\$0</b>
1050000	3501000	SG	\$169	\$3	\$43	\$13	\$73	\$9	\$27	\$1
	<b>3501000 Total</b>		<b>\$169</b>	<b>\$3</b>	<b>\$43</b>	<b>\$13</b>	<b>\$73</b>	<b>\$9</b>	<b>\$27</b>	<b>\$1</b>
1050000	3601000	OR	\$746		\$746					
1050000	3601000	SG	\$198	\$3	\$51	\$16	\$86	\$11	\$31	\$1
1050000	3601000	UT	\$2,431			\$2,431				
	<b>3601000 Total</b>		<b>\$3,375</b>	<b>\$3</b>	<b>\$797</b>	<b>\$16</b>	<b>\$2,517</b>	<b>\$11</b>	<b>\$31</b>	<b>\$1</b>
1050000	3992200	SE	\$953	\$15	\$233	\$71	\$406	\$58	\$167	\$3
	<b>3992200 Total</b>		<b>\$953</b>	<b>\$15</b>	<b>\$233</b>	<b>\$71</b>	<b>\$406</b>	<b>\$58</b>	<b>\$167</b>	<b>\$3</b>
	<b>Grand Total</b>		<b>\$13,577</b>	<b>\$172</b>	<b>\$3,411</b>	<b>\$819</b>	<b>\$6,926</b>	<b>\$562</b>	<b>\$1,654</b>	<b>\$33</b>







**Deferred Debits (Actuals)**

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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1861000	185016	SE	\$1,682	\$26	\$411	\$125	\$716	\$103	\$295	\$6	\$0
<b>1861000 Total</b>			<b>\$1,682</b>	<b>\$26</b>	<b>\$411</b>	<b>\$125</b>	<b>\$716</b>	<b>\$103</b>	<b>\$295</b>	<b>\$6</b>	<b>\$0</b>
1861200	185025	SO	\$17	\$0	\$5	\$1	\$7	\$1	\$2	\$0	\$0
1861200	185026	SO	\$17	\$0	\$5	\$1	\$7	\$1	\$2	\$0	\$0
1861200	185027	OTHER	\$1,508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,508
1861200	185028	OTHER	\$473	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$473
1861200	185029	OTHER	\$355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$355
1861200	185030	OTHER	\$1,105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,105
<b>1861200 Total</b>			<b>\$3,475</b>	<b>\$1</b>	<b>\$9</b>	<b>\$3</b>	<b>\$15</b>	<b>\$2</b>	<b>\$5</b>	<b>\$0</b>	<b>\$3,441</b>
1861310	184690	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1861310 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>
1863500	188498	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1863500 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>
1865000	134200	SE	\$592	\$9	\$145	\$44	\$252	\$36	\$104	\$2	\$0
1865000	184402	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	184404	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	184405	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	184412	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	184414	SE	\$4,357	\$67	\$1,064	\$324	\$1,856	\$266	\$764	\$15	\$0
1865000	184415	SE	\$2,123	\$33	\$519	\$158	\$904	\$130	\$372	\$7	\$0
<b>1865000 Total</b>			<b>\$7,073</b>	<b>\$110</b>	<b>\$1,728</b>	<b>\$527</b>	<b>\$3,012</b>	<b>\$432</b>	<b>\$1,240</b>	<b>\$24</b>	<b>\$0</b>
1867000	134300	SE	\$78	\$1	\$19	\$6	\$33	\$5	\$14	\$0	\$0
<b>1867000 Total</b>			<b>\$78</b>	<b>\$1</b>	<b>\$19</b>	<b>\$6</b>	<b>\$33</b>	<b>\$5</b>	<b>\$14</b>	<b>\$0</b>	<b>\$0</b>
1868000	134360	SG	\$4,959	\$82	\$1,277	\$393	\$2,147	\$264	\$781	\$16	\$0
1868000	134361	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	134362	SG	\$612	\$10	\$158	\$48	\$265	\$33	\$96	\$2	\$0
1868000	185010	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185306	SG	\$156	\$3	\$40	\$12	\$68	\$8	\$25	\$0	\$0
1868000	185309	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185310	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185311	SG	\$1,110	\$18	\$286	\$88	\$481	\$59	\$175	\$4	\$0
1868000	185312	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185313	SG	\$14,135	\$235	\$3,639	\$1,119	\$6,118	\$754	\$2,225	\$45	\$0
1868000	185315	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185318	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185335	SG	\$552	\$9	\$142	\$44	\$239	\$29	\$87	\$2	\$0
1868000	185336	SG	\$1,242	\$21	\$320	\$98	\$538	\$66	\$195	\$4	\$0
1868000	185337	SG	\$2,280	\$38	\$587	\$181	\$987	\$122	\$359	\$7	\$0
1868000	185342	SG	\$338	\$6	\$87	\$27	\$146	\$18	\$53	\$1	\$0



**Deferred Debits (Actuals)**

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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1868000	185346	WA	\$70	\$0	\$0	\$70	\$0	\$0	\$0	\$0	\$0
		RTO Grid West NIR w/o - WA									
1868000	185349	OTHER	\$5,923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,923
		LGIA LT Transmission Prepaid									
1868000	185351	OTHER	\$9,584	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,584
		BPA LT TRANSMISSION PREPAID									
1868000	185360	SG	\$5,256	\$87	\$1,353	\$416	\$2,275	\$280	\$827	\$17	\$0
		LT LAKE SIDE MAINT PREPAYMENT									
1868000	185361	SG	\$1,862	\$31	\$479	\$147	\$806	\$99	\$293	\$6	\$0
		LT CHEHALIS CSA MAINT. PREPAYMENT									
1868000	185362	SG	\$1,365	\$23	\$351	\$108	\$591	\$73	\$215	\$4	\$0
		LT Currant Creek CSA Maint. Prepayment									
<b>1868000 Total</b>			<b>\$49,446</b>	<b>\$563</b>	<b>\$8,719</b>	<b>\$2,752</b>	<b>\$14,660</b>	<b>\$1,806</b>	<b>\$5,331</b>	<b>\$108</b>	<b>\$15,507</b>
1868200	184441	SG	\$903	\$15	\$232	\$72	\$391	\$48	\$142	\$3	\$0
		DEFERRED MONTANA COLSTRIP PLANT COSTS									
<b>1868200 Total</b>			<b>\$903</b>	<b>\$15</b>	<b>\$232</b>	<b>\$72</b>	<b>\$391</b>	<b>\$48</b>	<b>\$142</b>	<b>\$3</b>	<b>\$0</b>
1869000	135033	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		BETC SUPER GOOD CENTS									
1869000	135034	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		BETC WZ TAX CREDIT LOAN PROGRAM									
1869000	135036	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		BETC ENERGY FINANSWER									
1869000	135049	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		BETC - COMMERCIAL RETROFIT									
1869000	135051	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		BETC - COMMERCIAL SMALL RETROFIT									
1869000	135052	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		BETC-INDUSTRIAL SMALL RETRO FIT									
1869000	185323	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		UNAM COSTS-COVE HYDRO PROJECT									
1869000	185326	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		STRATEGIC PLANNING SOLAR II PROJECT									
1869000	185327	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		FIRTH COGENERATION BUYOUT									
1869000	185328	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Firth Cogeneration Buyout-CA									
1869000	185333	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		OPTION PURCHASES									
1869000	185334	SG	\$4,564	\$76	\$1,175	\$361	\$1,976	\$243	\$718	\$15	\$0
		HERMISTON SWAP									
<b>1869000 Total</b>			<b>\$4,564</b>	<b>\$76</b>	<b>\$1,175</b>	<b>\$361</b>	<b>\$1,976</b>	<b>\$243</b>	<b>\$718</b>	<b>\$15</b>	<b>\$0</b>
<b>Grand Total</b>			<b>\$67,221</b>	<b>\$791</b>	<b>\$12,294</b>	<b>\$3,846</b>	<b>\$20,802</b>	<b>\$2,639</b>	<b>\$7,745</b>	<b>\$156</b>	<b>\$18,948</b>







**Material & Supplies (Actuals)**  
 Beg / End Average as of June 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1511100	0	SE	\$1,932	\$30	\$472	\$144	\$823	\$118	\$339	\$7
<b>1511100 Total</b>			<b>\$1,932</b>	<b>\$30</b>	<b>\$472</b>	<b>\$144</b>	<b>\$823</b>	<b>\$118</b>	<b>\$339</b>	<b>\$7</b>
1511120	0	SE	\$48,689	\$754	\$11,894	\$3,626	\$20,735	\$2,976	\$8,537	\$167
<b>1511120 Total</b>			<b>\$48,689</b>	<b>\$754</b>	<b>\$11,894</b>	<b>\$3,626</b>	<b>\$20,735</b>	<b>\$2,976</b>	<b>\$8,537</b>	<b>\$167</b>
1511130	0	SE	\$23,612	\$366	\$5,768	\$1,758	\$10,056	\$1,443	\$4,140	\$81
<b>1511130 Total</b>			<b>\$23,612</b>	<b>\$366</b>	<b>\$5,768</b>	<b>\$1,758</b>	<b>\$10,056</b>	<b>\$1,443</b>	<b>\$4,140</b>	<b>\$81</b>
1511140	0	SE	\$19,128	\$296	\$4,673	\$1,424	\$8,146	\$1,169	\$3,354	\$65
<b>1511140 Total</b>			<b>\$19,128</b>	<b>\$296</b>	<b>\$4,673</b>	<b>\$1,424</b>	<b>\$8,146</b>	<b>\$1,169</b>	<b>\$3,354</b>	<b>\$65</b>
1511160	0	SE	\$10,152	\$157	\$2,480	\$756	\$4,323	\$621	\$1,780	\$35
<b>1511160 Total</b>			<b>\$10,152</b>	<b>\$157</b>	<b>\$2,480</b>	<b>\$756</b>	<b>\$4,323</b>	<b>\$621</b>	<b>\$1,780</b>	<b>\$35</b>
1511180	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1511180 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>
1511200	0	SSECH	\$12,221	\$187	\$3,057	\$936	\$5,129	\$708	\$2,162	\$41
<b>1511200 Total</b>			<b>\$12,221</b>	<b>\$187</b>	<b>\$3,057</b>	<b>\$936</b>	<b>\$5,129</b>	<b>\$708</b>	<b>\$2,162</b>	<b>\$41</b>
1511300	0	SE	\$629	\$10	\$154	\$47	\$268	\$38	\$110	\$2
<b>1511300 Total</b>			<b>\$629</b>	<b>\$10</b>	<b>\$154</b>	<b>\$47</b>	<b>\$268</b>	<b>\$38</b>	<b>\$110</b>	<b>\$2</b>
1511400	0	SE	\$4,499	\$70	\$1,099	\$335	\$1,916	\$275	\$789	\$15
<b>1511400 Total</b>			<b>\$4,499</b>	<b>\$70</b>	<b>\$1,099</b>	<b>\$335</b>	<b>\$1,916</b>	<b>\$275</b>	<b>\$789</b>	<b>\$15</b>
1511500	0	SE	\$20,823	\$322	\$5,087	\$1,551	\$8,868	\$1,273	\$3,651	\$71
<b>1511500 Total</b>			<b>\$20,823</b>	<b>\$322</b>	<b>\$5,087</b>	<b>\$1,551</b>	<b>\$8,868</b>	<b>\$1,273</b>	<b>\$3,651</b>	<b>\$71</b>
1511600	0	SE	\$5,190	\$80	\$1,268	\$386	\$2,210	\$317	\$910	\$18
<b>1511600 Total</b>			<b>\$5,190</b>	<b>\$80</b>	<b>\$1,268</b>	<b>\$386</b>	<b>\$2,210</b>	<b>\$317</b>	<b>\$910</b>	<b>\$18</b>
1511700	0	SE	\$11,856	\$184	\$2,896	\$883	\$5,049	\$725	\$2,079	\$41
<b>1511700 Total</b>			<b>\$11,856</b>	<b>\$184</b>	<b>\$2,896</b>	<b>\$883</b>	<b>\$5,049</b>	<b>\$725</b>	<b>\$2,079</b>	<b>\$41</b>
1511800	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1511800 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>
1511900	0	SE	\$1,802	\$28	\$440	\$134	\$767	\$110	\$316	\$6
<b>1511900 Total</b>			<b>\$1,802</b>	<b>\$28</b>	<b>\$440</b>	<b>\$134</b>	<b>\$767</b>	<b>\$110</b>	<b>\$316</b>	<b>\$6</b>
1512000	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1512000 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>
1512110	0	SE	\$85	\$1	\$21	\$6	\$36	\$5	\$15	\$0
<b>1512110 Total</b>			<b>\$85</b>	<b>\$1</b>	<b>\$21</b>	<b>\$6</b>	<b>\$36</b>	<b>\$5</b>	<b>\$15</b>	<b>\$0</b>
1512150	0	SE	\$12	\$0	\$3	\$1	\$5	\$1	\$2	\$0
<b>1512150 Total</b>			<b>\$12</b>	<b>\$0</b>	<b>\$3</b>	<b>\$1</b>	<b>\$5</b>	<b>\$1</b>	<b>\$2</b>	<b>\$0</b>
1512160	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1512160 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>
1512170	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1512170 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>
1512180	0	SE	\$3,670	\$57	\$896	\$273	\$1,563	\$224	\$643	\$13
<b>1512180 Total</b>			<b>\$3,670</b>	<b>\$57</b>	<b>\$896</b>	<b>\$273</b>	<b>\$1,563</b>	<b>\$224</b>	<b>\$643</b>	<b>\$13</b>
<b>1512180 Total</b>			<b>\$3,670</b>	<b>\$57</b>	<b>\$896</b>	<b>\$273</b>	<b>\$1,563</b>	<b>\$224</b>	<b>\$643</b>	<b>\$13</b>



**Material & Supplies (Actuals)**

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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1512190	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512190 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512210	0	SE	\$15	\$0	\$4	\$1	\$7	\$1	\$1	\$3
1512210 Total			\$15	\$0	\$4	\$1	\$7	\$1	\$1	\$3
1512500	0	SE	\$95	\$1	\$23	\$7	\$40	\$6	\$17	\$0
1512500 Total			\$95	\$1	\$23	\$7	\$40	\$6	\$17	\$0
1512600	0	SE	\$12	\$0	\$3	\$1	\$5	\$1	\$2	\$0
1512600 Total			\$12	\$0	\$3	\$1	\$5	\$1	\$2	\$0
1512800	0	SE	\$404	\$6	\$99	\$30	\$172	\$25	\$71	\$1
1512800 Total			\$404	\$6	\$99	\$30	\$172	\$25	\$71	\$1
1514000	0	SE	\$2,653	\$41	\$648	\$198	\$1,130	\$162	\$465	\$9
1514000 Total			\$2,653	\$41	\$648	\$198	\$1,130	\$162	\$465	\$9
1514120	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514120 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514300	0	SE	\$96	\$1	\$24	\$7	\$41	\$6	\$17	\$0
1514300 Total			\$96	\$1	\$24	\$7	\$41	\$6	\$17	\$0
1514400	0	SE	\$87	\$1	\$21	\$6	\$37	\$5	\$15	\$0
1514400 Total			\$87	\$1	\$21	\$6	\$37	\$5	\$15	\$0
1514800	0	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514800 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514900	0	SE	\$61	\$1	\$15	\$5	\$26	\$4	\$11	\$0
1514900 Total			\$61	\$1	\$15	\$5	\$26	\$4	\$11	\$0
1541000	0	SO	\$ (148)	\$ (3)	\$ (40)	\$ (12)	\$ (63)	\$ (8)	\$ (21)	\$ (0)
1541000	1510	SNPPS	\$16,708	\$278	\$4,314	\$1,326	\$7,212	\$891	\$2,634	\$53
1541000	1515	SNPPS	\$7,708	\$128	\$1,990	\$612	\$3,328	\$411	\$1,215	\$25
1541000	1520	SNPPS	\$4,022	\$67	\$1,038	\$319	\$1,736	\$215	\$634	\$13
1541000	1525	SNPPS	\$3,851	\$64	\$994	\$306	\$1,662	\$205	\$607	\$12
1541000	1530	SNPPS	\$3,821	\$64	\$987	\$303	\$1,649	\$204	\$602	\$12
1541000	1535	SNPPS	\$11,355	\$189	\$2,932	\$901	\$4,902	\$606	\$1,790	\$36
1541000	1540	SNPPS	\$11,700	\$195	\$3,021	\$928	\$5,051	\$624	\$1,844	\$37
1541000	1545	SNPPS	\$18,409	\$306	\$4,753	\$1,461	\$7,947	\$982	\$2,902	\$59
1541000	1550	SNPPS	\$991	\$16	\$256	\$79	\$428	\$53	\$156	\$3
1541000	1560	SNPPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	1565	SNPPO	\$2,521	\$42	\$649	\$200	\$1,091	\$134	\$397	\$8
1541000	1570	SNPPS	\$2,292	\$38	\$592	\$182	\$989	\$122	\$361	\$7
1541000	1580	SNPPO	\$2,032	\$34	\$523	\$161	\$879	\$108	\$320	\$6
1541000	1605	SNPPH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	1635	SNPPH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	1650	SNPPH	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
1541000	1650	SNPPS	\$2	\$0	\$0	\$0	\$1	\$0	\$0	\$0



**Material & Supplies (Actuals)**

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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1541000	1675	SNPPH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	1680	SNPPH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	1700	SNPPO	\$899	\$15	\$71	\$389	\$48	\$141	\$3	\$3
1541000	1705	SNPPO	\$7	\$0	\$2	\$3	\$0	\$1	\$1	\$0
1541000	1715	SNPPO	\$217	\$4	\$56	\$94	\$12	\$34	\$34	\$1
1541000	1725	SG	\$911	\$15	\$235	\$394	\$49	\$143	\$143	\$3
1541000	1730	SG	\$380	\$6	\$98	\$165	\$20	\$60	\$60	\$1
1541000	1740	SG	\$159	\$3	\$41	\$69	\$8	\$25	\$25	\$1
1541000	1799	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2005	WYP	\$501	\$0	\$0	\$0	\$0	\$501	\$501	\$0
1541000	2010	WYP	\$175	\$0	\$0	\$0	\$0	\$175	\$175	\$0
1541000	2015	WYP	\$275	\$0	\$0	\$0	\$0	\$275	\$275	\$0
1541000	2020	WYP	\$790	\$0	\$0	\$0	\$0	\$790	\$790	\$0
1541000	2030	WYP	\$906	\$0	\$0	\$0	\$0	\$906	\$906	\$0
1541000	2035	WYP	\$305	\$0	\$0	\$0	\$0	\$305	\$305	\$0
1541000	2040	WYU	\$716	\$0	\$0	\$0	\$0	\$716	\$716	\$0
1541000	2045	WYU	\$9	\$0	\$0	\$0	\$0	\$9	\$9	\$0
1541000	2050	WYU	\$682	\$0	\$0	\$0	\$0	\$682	\$682	\$0
1541000	2060	WYP	\$1,428	\$0	\$0	\$0	\$0	\$1,428	\$1,428	\$0
1541000	2065	WYP	\$609	\$0	\$0	\$0	\$0	\$609	\$609	\$0
1541000	2070	WYP	\$314	\$0	\$0	\$0	\$0	\$314	\$314	\$0
1541000	2075	IDU	\$1,024	\$0	\$0	\$0	\$0	\$1,024	\$0	\$0
1541000	2085	IDU	\$694	\$0	\$0	\$0	\$0	\$694	\$0	\$0
1541000	2080	IDU	\$104	\$0	\$0	\$0	\$0	\$104	\$0	\$0
1541000	2090	IDU	\$166	\$0	\$0	\$0	\$0	\$166	\$0	\$0
1541000	2095	IDU	\$186	\$0	\$0	\$0	\$0	\$186	\$0	\$0
1541000	2100	UT	\$424	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2110	UT	\$259	\$0	\$0	\$424	\$259	\$0	\$0	\$0
1541000	2205	UT	\$1,551	\$0	\$0	\$1,551	\$1,551	\$0	\$0	\$0
1541000	2210	UT	\$568	\$0	\$0	\$568	\$568	\$0	\$0	\$0
1541000	2215	UT	\$8,108	\$0	\$0	\$8,108	\$8,108	\$0	\$0	\$0
1541000	2220	UT	\$220	\$0	\$0	\$220	\$220	\$0	\$0	\$0
1541000	2225	UT	\$1,333	\$0	\$0	\$1,333	\$1,333	\$0	\$0	\$0
1541000	2230	UT	\$672	\$0	\$0	\$672	\$672	\$0	\$0	\$0
1541000	2235	UT	\$536	\$0	\$0	\$536	\$536	\$0	\$0	\$0
1541000	2240	UT	\$538	\$0	\$0	\$538	\$538	\$0	\$0	\$0
1541000	2245	UT	\$1,180	\$0	\$0	\$1,180	\$1,180	\$0	\$0	\$0
1541000	2405	UT	\$383	\$0	\$0	\$383	\$383	\$0	\$0	\$0
1541000	2410	UT	\$261	\$0	\$0	\$261	\$261	\$0	\$0	\$0
1541000	2415	UT	\$535	\$0	\$0	\$535	\$535	\$0	\$0	\$0
1541000	2420	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0





**Material & Supplies (Actuals)**

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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1541000	2425	UT	\$595	\$0	\$0	\$0	\$595	\$0	\$0	\$0
1541000	2430	UT	\$514	\$0	\$0	\$0	\$514	\$0	\$0	\$0
1541000	2435	UT	\$161	\$0	\$0	\$0	\$161	\$0	\$0	\$0
1541000	2445	UT	\$104	\$0	\$0	\$0	\$104	\$0	\$0	\$0
1541000	2450	UT	\$964	\$0	\$0	\$0	\$964	\$0	\$0	\$0
1541000	2455	UT	\$246	\$0	\$0	\$0	\$246	\$0	\$0	\$0
1541000	2460	UT	\$374	\$0	\$0	\$0	\$374	\$0	\$0	\$0
1541000	2620	WA	\$1,189	\$0	\$0	\$1,189	\$0	\$0	\$0	\$0
1541000	2625	WA	\$300	\$0	\$0	\$300	\$0	\$0	\$0	\$0
1541000	2630	WA	\$284	\$0	\$0	\$284	\$0	\$0	\$0	\$0
1541000	2635	OR	\$238	\$0	\$238	\$0	\$0	\$0	\$0	\$0
1541000	2640	OR	\$737	\$0	\$737	\$0	\$0	\$0	\$0	\$0
1541000	2650	OR	\$200	\$0	\$200	\$0	\$0	\$0	\$0	\$0
1541000	2655	OR	\$6,589	\$0	\$6,589	\$0	\$0	\$0	\$0	\$0
1541000	2660	OR	\$1,478	\$0	\$1,478	\$0	\$0	\$0	\$0	\$0
1541000	2665	OR	\$644	\$0	\$644	\$0	\$0	\$0	\$0	\$0
1541000	2670	OR	\$4	\$0	\$4	\$0	\$0	\$0	\$0	\$0
1541000	2675	OR	\$950	\$0	\$950	\$0	\$0	\$0	\$0	\$0
1541000	2805	OR	\$164	\$0	\$164	\$0	\$0	\$0	\$0	\$0
1541000	2810	OR	\$222	\$0	\$222	\$0	\$0	\$0	\$0	\$0
1541000	2825	OR	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0
1541000	2830	OR	\$2,415	\$0	\$2,415	\$0	\$0	\$0	\$0	\$0
1541000	2835	OR	\$576	\$0	\$576	\$0	\$0	\$0	\$0	\$0
1541000	2840	OR	\$644	\$0	\$644	\$0	\$0	\$0	\$0	\$0
1541000	2845	OR	\$837	\$0	\$837	\$0	\$0	\$0	\$0	\$0
1541000	2850	OR	\$1,838	\$0	\$1,838	\$0	\$0	\$0	\$0	\$0
1541000	2855	OR	\$107	\$0	\$107	\$0	\$0	\$0	\$0	\$0
1541000	2860	CA	\$64	\$64	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2865	CA	\$202	\$202	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2870	CA	\$644	\$644	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2875	CA	\$393	\$393	\$0	\$0	\$0	\$0	\$0	\$0
1541000	5005	SO	\$66	\$1	\$18	\$5	\$28	\$3	\$9	\$0
1541000	5110	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	5115	SNPD	\$129	\$4	\$36	\$8	\$62	\$6	\$13	\$0
1541000	5120	OR	\$130	\$0	\$130	\$0	\$0	\$0	\$0	\$0
1541000	5125	OR	\$6,017	\$0	\$6,017	\$0	\$0	\$0	\$0	\$0
1541000	5130	OR	\$4,922	\$0	\$4,922	\$0	\$0	\$0	\$0	\$0
1541000	5135	WA	\$4,682	\$0	\$0	\$4,682	\$0	\$0	\$0	\$0
1541000	5140	IDU	\$3,201	\$0	\$0	\$0	\$0	\$3,201	\$0	\$0
1541000	5150	UT	\$3,367	\$0	\$0	\$0	\$3,367	\$0	\$0	\$0



**Material & Supplies (Actuals)**

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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1541000	5155	WYP	\$4,478	\$0	\$0	\$0	\$0	\$0	\$4,478	\$0
1541000	5160	UT	\$14,940	\$0	\$0	\$14,940	\$0	\$0	\$0	\$0
1541000	5200	SNPD	\$158	\$5	\$44	\$10	\$76	\$7	\$16	\$0
1541000	5300	UT	\$6	\$0	\$0	\$6	\$0	\$0	\$0	\$0
<b>1541000 Total</b>			<b>\$179,063</b>	<b>\$2,774</b>	<b>\$51,485</b>	<b>\$13,447</b>	<b>\$75,929</b>	<b>\$10,077</b>	<b>\$25,070</b>	<b>\$281</b>
1541500	0	SE	\$198	\$3	\$48	\$15	\$84	\$12	\$35	\$1
1541500	120001	SE	\$4,293	\$66	\$1,049	\$320	\$1,828	\$262	\$753	\$15
1541500	120001	SNPPO	\$271	\$5	\$70	\$21	\$117	\$14	\$43	\$1
1541500	120001	SO	\$150	\$3	\$41	\$12	\$64	\$8	\$21	\$0
<b>1541500 Total</b>			<b>\$4,912</b>	<b>\$77</b>	<b>\$1,208</b>	<b>\$368</b>	<b>\$2,094</b>	<b>\$297</b>	<b>\$852</b>	<b>\$17</b>
1541900	0	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	0	SSGCH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	120005	SG	\$1,855	\$31	\$478	\$147	\$803	\$99	\$292	\$6
<b>1541900 Total</b>			<b>\$1,855</b>	<b>\$31</b>	<b>\$478</b>	<b>\$147</b>	<b>\$803</b>	<b>\$99</b>	<b>\$292</b>	<b>\$6</b>
1545000	0	SNPPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	120005	SNPPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1545000 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>
1549900	0	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1549900	102930	SO	\$ (27)	\$ (1)	\$ (7)	\$ (2)	\$ (12)	\$ (1)	\$ (4)	\$ (0)
1549900	120930	SNPPS	\$ (361)	\$ (6)	\$ (93)	\$ (29)	\$ (156)	\$ (19)	\$ (57)	\$ (1)
1549900	120930	SO	\$ (12)	\$ (0)	\$ (3)	\$ (1)	\$ (5)	\$ (1)	\$ (2)	\$ (0)
1549900	120931	SNPD	\$ (3,636)	\$ (120)	\$ (1,009)	\$ (236)	\$ (1,740)	\$ (165)	\$ (366)	\$ (0)
<b>1549900 Total</b>			<b>\$ (4,036)</b>	<b>\$ (127)</b>	<b>\$ (1,113)</b>	<b>\$ (268)</b>	<b>\$ (1,913)</b>	<b>\$ (187)</b>	<b>\$ (429)</b>	<b>\$ (1)</b>
2531600	289920	SE	\$ (1,821)	\$ (28)	\$ (445)	\$ (136)	\$ (776)	\$ (111)	\$ (319)	\$ (6)
<b>2531600 Total</b>			<b>\$ (1,821)</b>	<b>\$ (28)</b>	<b>\$ (445)</b>	<b>\$ (136)</b>	<b>\$ (776)</b>	<b>\$ (111)</b>	<b>\$ (319)</b>	<b>\$ (6)</b>
2531700	289921	SE	\$ (1,804)	\$ (28)	\$ (441)	\$ (134)	\$ (768)	\$ (110)	\$ (316)	\$ (6)
<b>2531700 Total</b>			<b>\$ (1,804)</b>	<b>\$ (28)</b>	<b>\$ (441)</b>	<b>\$ (134)</b>	<b>\$ (768)</b>	<b>\$ (110)</b>	<b>\$ (316)</b>	<b>\$ (6)</b>
2531800	289922	SNPPS	\$ (273)	\$ (5)	\$ (70)	\$ (22)	\$ (118)	\$ (15)	\$ (43)	\$ (1)
<b>2531800 Total</b>			<b>\$ (273)</b>	<b>\$ (5)</b>	<b>\$ (70)</b>	<b>\$ (22)</b>	<b>\$ (118)</b>	<b>\$ (15)</b>	<b>\$ (43)</b>	<b>\$ (1)</b>
<b>Grand Total</b>			<b>\$345,620</b>	<b>\$5,290</b>	<b>\$92,147</b>	<b>\$25,919</b>	<b>\$146,605</b>	<b>\$20,264</b>	<b>\$54,533</b>	<b>\$862</b>





**Cash Working Capital (Actuals)**  
 Twelve Month Average Ending - June 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1350000	0	SG	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0
<b>1350000 Total</b>			<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>
1410000	0	SO	\$308	\$7	\$84	\$24	\$132	\$16	\$24	\$44
<b>1410000 Total</b>			<b>\$308</b>	<b>\$7</b>	<b>\$84</b>	<b>\$24</b>	<b>\$132</b>	<b>\$16</b>	<b>\$24</b>	<b>\$44</b>
1430000	0	SO	\$3	\$0	\$1	\$0	\$1	\$0	\$0	\$0
<b>1430000 Total</b>			<b>\$3</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1431000	0	SO	\$244	\$6	\$67	\$19	\$105	\$13	\$13	\$35
<b>1431000 Total</b>			<b>\$244</b>	<b>\$6</b>	<b>\$67</b>	<b>\$19</b>	<b>\$105</b>	<b>\$13</b>	<b>\$13</b>	<b>\$35</b>
1431200	0	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1431200 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>
1432600	0	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1432600 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>
1433000	0	SO	\$8,075	\$184	\$2,199	\$628	\$3,464	\$425	\$425	\$1,156
<b>1433000 Total</b>			<b>\$8,075</b>	<b>\$184</b>	<b>\$2,199</b>	<b>\$628</b>	<b>\$3,464</b>	<b>\$425</b>	<b>\$425</b>	<b>\$1,156</b>
1436000	0	SO	\$23,194	\$629	\$6,317	\$1,804	\$9,950	\$1,221	\$1,221	\$3,320
<b>1436000 Total</b>			<b>\$23,194</b>	<b>\$629</b>	<b>\$6,317</b>	<b>\$1,804</b>	<b>\$9,950</b>	<b>\$1,221</b>	<b>\$1,221</b>	<b>\$3,320</b>
1437000	0	SO	\$2,619	\$60	\$713	\$204	\$1,123	\$138	\$138	\$6
<b>1437000 Total</b>			<b>\$2,619</b>	<b>\$60</b>	<b>\$713</b>	<b>\$204</b>	<b>\$1,123</b>	<b>\$138</b>	<b>\$138</b>	<b>\$6</b>
1437100	0	SO	\$907	\$21	\$247	\$71	\$389	\$48	\$48	\$130
<b>1437100 Total</b>			<b>\$907</b>	<b>\$21</b>	<b>\$247</b>	<b>\$71</b>	<b>\$389</b>	<b>\$48</b>	<b>\$48</b>	<b>\$130</b>
2300000	284915	SE	\$2,477	\$38	\$605	\$184	\$1,055	\$151	\$151	\$434
<b>2300000 Total</b>			<b>\$2,477</b>	<b>\$38</b>	<b>\$605</b>	<b>\$184</b>	<b>\$1,055</b>	<b>\$151</b>	<b>\$151</b>	<b>\$434</b>
2320000	210412	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	210460	SE	\$1,917	\$30	\$468	\$143	\$816	\$117	\$117	\$336
2320000	210470	SG	\$17	\$0	\$4	\$1	\$7	\$1	\$1	\$3
2320000	210632	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	210643	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	210648	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	210651	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	210656	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	210674	SE	\$17	\$0	\$4	\$1	\$7	\$1	\$1	\$3
2320000	210712	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211100	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211101	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211103	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211104	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211105	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211107	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211108	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211109	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



### Cash Working Capital (Actuals)

Twelve Month Average Ending - June 2010

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
2320000	211110	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211111	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211112	SO	\$ (4)	\$ (4)	\$ (1)	\$ (0)	\$ (2)	\$ (2)	\$ (0)	\$ (0)
2320000	211116	SO	\$ (10)	\$ (10)	\$ (3)	\$ (1)	\$ (4)	\$ (4)	\$ (1)	\$ (1)
2320000	211119	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211124	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211127	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	211149	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215077	SO	\$ (339)	\$ (339)	\$ (92)	\$ (26)	\$ (146)	\$ (18)	\$ (18)	\$ (49)
2320000	215078	SO	\$ (389)	\$ (389)	\$ (106)	\$ (30)	\$ (167)	\$ (20)	\$ (20)	\$ (56)
2320000	215080	SO	\$ (2,659)	\$ (2,659)	\$ (724)	\$ (207)	\$ (1,141)	\$ (140)	\$ (140)	\$ (381)
2320000	215081	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215082	SO	\$ (96)	\$ (96)	\$ (26)	\$ (7)	\$ (41)	\$ (5)	\$ (5)	\$ (14)
2320000	215084	SO	\$ (1)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	215090	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215095	SO	\$ (18)	\$ (18)	\$ (5)	\$ (1)	\$ (8)	\$ (1)	\$ (1)	\$ (3)
2320000	215096	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215112	SO	\$ (22)	\$ (22)	\$ (6)	\$ (2)	\$ (9)	\$ (1)	\$ (1)	\$ (3)
2320000	215116	SO	\$ (22)	\$ (22)	\$ (6)	\$ (2)	\$ (9)	\$ (1)	\$ (1)	\$ (3)
2320000	215136	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215198	SO	\$ (215)	\$ (215)	\$ (59)	\$ (17)	\$ (92)	\$ (11)	\$ (11)	\$ (31)
2320000	215211	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215350	SO	\$ (5)	\$ (5)	\$ (1)	\$ (0)	\$ (2)	\$ (0)	\$ (0)	\$ (1)
2320000	215351	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2320000	215356	SO	\$45	\$45	\$12	\$3	\$19	\$2	\$2	\$6
2320000	215357	SO	\$ (65)	\$ (65)	\$ (18)	\$ (5)	\$ (28)	\$ (3)	\$ (3)	\$ (9)
2320000	215469	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215660	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215725	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215901	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235195	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235502	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235504	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235508	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235511	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235513	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235516	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235529	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235545	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235554	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235561	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Cash Working Capital (Actuals)**  
 Twelve Month Average Ending - June 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
2320000	235599	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	240330	SO	\$ (114)	\$ (3)	\$ (31)	\$ (9)	\$ (49)	\$ (6)	\$ (16)	\$ (0)
2320000	249995	SO	\$104	\$2	\$28	\$8	\$45	\$5	\$15	\$0
<b>2320000 Total</b>			<b>\$ (5,728)</b>	<b>\$ (117)</b>	<b>\$ (1,506)</b>	<b>\$ (439)</b>	<b>\$ (2,451)</b>	<b>\$ (318)</b>	<b>\$ (881)</b>	<b>\$ (15)</b>
2533000	288307	SE	\$ (1,094)	\$ (17)	\$ (267)	\$ (81)	\$ (466)	\$ (67)	\$ (182)	\$ (4)
2533000	289511	SE	\$ (535)	\$ (8)	\$ (131)	\$ (40)	\$ (228)	\$ (33)	\$ (94)	\$ (2)
2533000	289514	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2533000	289515	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2533000	289517	SE	\$ (4,508)	\$ (70)	\$ (1,101)	\$ (336)	\$ (1,920)	\$ (276)	\$ (790)	\$ (15)
<b>2533000 Total</b>			<b>\$ (6,137)</b>	<b>\$ (95)</b>	<b>\$ (1,499)</b>	<b>\$ (457)</b>	<b>\$ (2,614)</b>	<b>\$ (375)</b>	<b>\$ (1,076)</b>	<b>\$ (21)</b>
2541050	00111920	SE	\$ (20)	\$ (0)	\$ (5)	\$ (1)	\$ (8)	\$ (1)	\$ (3)	\$ (0)
2541050	111594	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2541050	111920	SE	\$20	\$0	\$5	\$1	\$8	\$1	\$3	\$0
2541050	288503	SE	\$ (809)	\$ (13)	\$ (198)	\$ (60)	\$ (345)	\$ (49)	\$ (142)	\$ (3)
<b>2541050 Total</b>			<b>\$ (809)</b>	<b>\$ (13)</b>	<b>\$ (198)</b>	<b>\$ (60)</b>	<b>\$ (345)</b>	<b>\$ (49)</b>	<b>\$ (142)</b>	<b>\$ (3)</b>
<b>Grand Total</b>			<b>\$18,387</b>	<b>\$503</b>	<b>\$5,325</b>	<b>\$1,467</b>	<b>\$7,923</b>	<b>\$871</b>	<b>\$2,267</b>	<b>\$30</b>

MISCELLANEOUS RATE BASE



**Miscellaneous Rate Base (Actuals)**

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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1140000	1140000	SG	\$158,185	\$2,629	\$40,722	\$12,527	\$68,469	\$8,435	\$24,897	\$506	\$0
<b>1140000 Total</b>			<b>\$158,185</b>	<b>\$2,629</b>	<b>\$40,722</b>	<b>\$12,527</b>	<b>\$68,469</b>	<b>\$8,435</b>	<b>\$24,897</b>	<b>\$506</b>	<b>\$0</b>
1150000	1140000	SG	\$ (96,335)	\$ (1,601)	\$ (24,800)	\$ (7,629)	\$ (41,698)	\$ (5,137)	\$ (15,162)	\$ (308)	\$0
<b>1150000 Total</b>			<b>\$ (96,335)</b>	<b>\$ (1,601)</b>	<b>\$ (24,800)</b>	<b>\$ (7,629)</b>	<b>\$ (41,698)</b>	<b>\$ (5,137)</b>	<b>\$ (15,162)</b>	<b>\$ (308)</b>	<b>\$0</b>
1651000	132000	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132001	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132002	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132004	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132005	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132006	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132007	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132008	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132008	SO	\$539	\$12	\$147	\$42	\$231	\$28	\$77	\$1	\$0
1651000	132009	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132010	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132011	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132012	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132013	SO	\$7,291	\$166	\$1,986	\$567	\$3,128	\$384	\$1,044	\$17	\$0
1651000	132014	SO	\$701	\$16	\$191	\$55	\$301	\$37	\$100	\$2	\$0
1651000	132015	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132016	SO	\$504	\$11	\$137	\$39	\$216	\$27	\$72	\$1	\$0
1651000	132045	SO	\$906	\$21	\$247	\$70	\$389	\$48	\$130	\$2	\$0
1651000	132050	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132055	SO	\$66	\$1	\$18	\$5	\$28	\$3	\$9	\$0	\$0
1651000	132722	SO	\$3,908	\$89	\$1,064	\$304	\$1,677	\$206	\$559	\$9	\$0
1651000	132723	SO	\$1,112	\$25	\$303	\$86	\$477	\$59	\$159	\$3	\$0
<b>1651000 Total</b>			<b>\$15,028</b>	<b>\$343</b>	<b>\$4,093</b>	<b>\$1,169</b>	<b>\$6,447</b>	<b>\$791</b>	<b>\$2,151</b>	<b>\$35</b>	<b>\$0</b>
1652000	132101	GPS	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$0
1652000	132102	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132103	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132109	GPS	\$11	\$0	\$3	\$1	\$5	\$1	\$2	\$0	\$0
1652000	132110	GPS	\$71	\$2	\$19	\$6	\$30	\$4	\$10	\$0	\$0
1652000	132111	GPS	\$3	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0
1652000	132200	WA	\$2	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0
1652000	132902	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132904	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132905	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132910	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132915	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132924	SO	\$365	\$8	\$99	\$28	\$157	\$19	\$52	\$1	\$0
<b>1652000 Total</b>			<b>\$453</b>	<b>\$10</b>	<b>\$123</b>	<b>\$35</b>	<b>\$194</b>	<b>\$24</b>	<b>\$65</b>	<b>\$1</b>	<b>\$0</b>
1652100	132040	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132095	SG	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$0
1652100	132310	SO	\$129	\$3	\$35	\$10	\$55	\$7	\$18	\$0	\$0
1652100	132601	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0





**Miscellaneous Rate Base (Actuals)**

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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1652100	132602	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132603	SO	\$8	\$2	\$1	\$4	\$0	\$0	\$1	\$0	\$0
1652100	132605	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132606	SO	\$27	\$1	\$7	\$12	\$1	\$1	\$4	\$0	\$0
1652100	132607	SO	\$12	\$3	\$1	\$5	\$1	\$1	\$2	\$0	\$0
1652100	132608	SG	\$58	\$1	\$15	\$5	\$25	\$3	\$9	\$0	\$0
1652100	132620	SG	\$359	\$6	\$92	\$28	\$156	\$19	\$57	\$1	\$0
1652100	132621	SG	\$45	\$1	\$11	\$4	\$19	\$2	\$7	\$0	\$0
1652100	132622	SG	\$31	\$1	\$8	\$2	\$13	\$2	\$5	\$0	\$0
1652100	132625	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132630	SG	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63
1652100	132650	OTHER	\$2,145	\$33	\$524	\$160	\$913	\$131	\$376	\$7	\$0
1652100	132700	SE	\$90	\$2	\$24	\$7	\$39	\$5	\$13	\$0	\$0
1652100	132701	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132705	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132735	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132740	SG	\$659	\$11	\$170	\$52	\$285	\$35	\$104	\$2	\$0
1652100	132825	SG	\$1,848	\$31	\$476	\$146	\$800	\$99	\$291	\$6	\$0
1652100	132831	SG	\$870	\$14	\$224	\$69	\$376	\$46	\$137	\$3	\$0
1652100	132900	SE	\$72	\$1	\$18	\$5	\$31	\$4	\$13	\$0	\$0
1652100	132900	SO	\$467	\$11	\$127	\$36	\$200	\$25	\$67	\$1	\$0
1652100	132901	OR	\$1,921	\$0	\$1,921	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132902	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132903	UT	\$3,648	\$0	\$0	\$0	\$3,648	\$0	\$0	\$0	\$0
1652100	132904	IDU	\$177	\$0	\$0	\$0	\$0	\$177	\$0	\$0	\$0
1652100	132905	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132910	SO	\$7,475	\$171	\$2,036	\$581	\$3,207	\$393	\$1,070	\$17	\$0
1652100	132926	SE	\$864	\$13	\$211	\$64	\$368	\$53	\$151	\$3	\$0
1652100	132988	SE	\$ (1,563)	\$ (24)	\$ (382)	\$ (116)	\$ (666)	\$ (96)	\$ (274)	\$ (5)	\$0
1652100	132999	SO	\$ (2,922)	\$ (67)	\$ (796)	\$ (227)	\$ (1,254)	\$ (154)	\$ (418)	\$ (7)	\$0
1652100	134000	SO	\$4,486	\$102	\$1,222	\$349	\$1,924	\$236	\$642	\$10	\$0
1652100	182600	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100 Total			\$20,967	\$311	\$5,949	\$1,179	\$10,161	\$990	\$2,274	\$40	\$63
1655000	132400	SE	\$1,074	\$17	\$262	\$80	\$457	\$66	\$188	\$4	\$0
1655000 Total			\$1,074	\$17	\$262	\$80	\$457	\$66	\$188	\$4	\$0
2281100	280301	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281100 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	280290	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	280302	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	280307	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	280308	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	280311	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282100	0	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282100	280311	SO	\$ (7,799)	\$ (178)	\$ (2,124)	\$ (607)	\$ (3,346)	\$ (410)	\$ (1,116)	\$ (18)	\$0
2282100											



**Miscellaneous Rate Base (Actuals)**  
 Beg / End Average as of June 2010  
 Allocation Method - Factor Revised Protocol  
 (Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
<b>2282100 Total</b>			<b>\$ (7,799)</b>	<b>\$ (178)</b>	<b>\$ (2,124)</b>	<b>\$ (607)</b>	<b>\$ (3,346)</b>	<b>\$ (410)</b>	<b>\$ (1,116)</b>	<b>\$ (18)</b>	<b>\$ (0)</b>
2282200	ACC. PROV. I & D - AUTO	SO	\$ (116)	\$ (3)	\$ (32)	\$ (9)	\$ (50)	\$ (6)	\$ (17)	\$ (0)	\$ (0)
<b>2282200 Total</b>			<b>\$ (116)</b>	<b>\$ (3)</b>	<b>\$ (32)</b>	<b>\$ (9)</b>	<b>\$ (50)</b>	<b>\$ (6)</b>	<b>\$ (17)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>
2282300	ACC. PROV. I&D - CONST.	SO	\$ (15)	\$ (0)	\$ (4)	\$ (1)	\$ (7)	\$ (1)	\$ (2)	\$ (0)	\$ (0)
<b>2282300 Total</b>			<b>\$ (15)</b>	<b>\$ (0)</b>	<b>\$ (4)</b>	<b>\$ (1)</b>	<b>\$ (7)</b>	<b>\$ (1)</b>	<b>\$ (2)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>
2283000	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2283000	ACC. TRANSITION PLAN SEVERANCE PAYMEN	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2283000	FAS 112 BOOK RESERVE	SO	\$ (18,903)	\$ (431)	\$ (5,148)	\$ (1,470)	\$ (8,109)	\$ (995)	\$ (2,706)	\$ (43)	\$ (0)
2283000	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	\$ (2,349)	\$ (54)	\$ (640)	\$ (183)	\$ (1,008)	\$ (124)	\$ (336)	\$ (5)	\$ (0)
<b>2283000 Total</b>			<b>\$ (21,253)</b>	<b>\$ (485)</b>	<b>\$ (5,788)</b>	<b>\$ (1,653)</b>	<b>\$ (9,117)</b>	<b>\$ (1,118)</b>	<b>\$ (3,042)</b>	<b>\$ (49)</b>	<b>\$ (0)</b>
2283400	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
<b>2283400 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>
2283500	PENSION	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2283500	Pension - Local 57	SO	\$ (1,011)	\$ (23)	\$ (275)	\$ (79)	\$ (434)	\$ (53)	\$ (145)	\$ (2)	\$ (0)
<b>2283500 Total</b>			<b>\$ (1,011)</b>	<b>\$ (23)</b>	<b>\$ (275)</b>	<b>\$ (79)</b>	<b>\$ (434)</b>	<b>\$ (53)</b>	<b>\$ (145)</b>	<b>\$ (2)</b>	<b>\$ (0)</b>
2284100	BLACK LUNG RESERVE	SE	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2284100	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	SG	\$ (1,500)	\$ (25)	\$ (386)	\$ (119)	\$ (649)	\$ (80)	\$ (236)	\$ (5)	\$ (0)
<b>2284100 Total</b>			<b>\$ (1,500)</b>	<b>\$ (25)</b>	<b>\$ (386)</b>	<b>\$ (119)</b>	<b>\$ (649)</b>	<b>\$ (80)</b>	<b>\$ (236)</b>	<b>\$ (5)</b>	<b>\$ (0)</b>
2284200	DECOMMISSIONING LIABILITY	TROJD	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2284200	INTEREST ON DECOMM. TRUST FUNDS	TROJD	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2284200	TROJAN WORKING FUNDS BALANCES - NET	TROJD	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
<b>2284200 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>
2300000	ARO LIAB - TROJAN NUCLEAR PLANT	TROJIP	\$ (1,865)	\$ (31)	\$ (476)	\$ (146)	\$ (805)	\$ (102)	\$ (299)	\$ (6)	\$ (0)
<b>2300000 Total</b>			<b>\$ (1,865)</b>	<b>\$ (31)</b>	<b>\$ (476)</b>	<b>\$ (146)</b>	<b>\$ (805)</b>	<b>\$ (102)</b>	<b>\$ (299)</b>	<b>\$ (6)</b>	<b>\$ (0)</b>
2530000	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	\$ (45)	\$ (45)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2530000	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	\$ (22)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (22)	\$ (0)	\$ (0)	\$ (0)
2530000	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	\$ (590)	\$ (0)	\$ (690)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2530000	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	\$ (279)	\$ (0)	\$ (0)	\$ (0)	\$ (279)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2530000	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	\$ (96)	\$ (0)	\$ (0)	\$ (96)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2530000	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	\$ (30)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (30)	\$ (0)	\$ (0)
2530000	UNEARNED JOINT USE POLE CONTACT REVENUE	WYU	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2530000	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	\$ (470)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (470)
<b>2530000 Total</b>			<b>\$ (1,531)</b>	<b>\$ (45)</b>	<b>\$ (590)</b>	<b>\$ (96)</b>	<b>\$ (279)</b>	<b>\$ (22)</b>	<b>\$ (30)</b>	<b>\$ (0)</b>	<b>\$ (470)</b>
2532500	PARIBAS FUTURES 5310	SE	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2532500	TIMBER REVENUES	SE	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
<b>2532500 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>
2539900	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	\$ (3)	\$ (3)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2539900	EMPLOYEE HOUSING SECURITY DEPOSITS	SG	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2539900	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SE	\$ (1,164)	\$ (18)	\$ (284)	\$ (87)	\$ (496)	\$ (71)	\$ (204)	\$ (4)	\$ (0)
2539900	MILL FORK COAL LEASE	SE	\$ (29)	\$ (0)	\$ (7)	\$ (2)	\$ (13)	\$ (2)	\$ (5)	\$ (0)	\$ (0)
2539900	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SE	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2539900	LAKEVIEW BUYOUT	SG	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2539900	HERMISTON BREAKAGE FEE	SG	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2539900	FIRTH COGENERATION BUYOUT	SG	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2539900	REDDING CONTRACT	SG	\$ (3,300)	\$ (55)	\$ (850)	\$ (261)	\$ (1,428)	\$ (176)	\$ (519)	\$ (11)	\$ (0)



**Miscellaneous Rate Base (Actuals)**

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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
2539900	289912	OPTION SALES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289913	MCI - F.O.G. WIRE LEASE	\$ (2,232)	\$ (37)	\$ (575)	\$ (177)	\$ (966)	\$ (119)	\$ (351)	\$ (7)	\$0
2539900	289914	AMERICAN ELECTRIC POWER CRP	\$ (3,246)	\$ (54)	\$ (836)	\$ (257)	\$ (1,405)	\$ (173)	\$ (257)	\$ (10)	\$0
2539900	289915	FOOTCREEK CONTRACT	\$ (705)	\$ (12)	\$ (182)	\$ (56)	\$ (305)	\$ (38)	\$ (111)	\$ (2)	\$0
2539900	289917	West Valley Contract Term	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289925	TRANSM CONST SECURITY DEPOSITS	\$ (2,003)	\$ (33)	\$ (516)	\$ (159)	\$ (867)	\$ (107)	\$ (315)	\$ (6)	\$0
<b>2539900 Total</b>			<b>\$ (12,684)</b>	<b>\$ (212)</b>	<b>\$ (3,249)</b>	<b>\$ (999)</b>	<b>\$ (5,481)</b>	<b>\$ (685)</b>	<b>\$ (2,017)</b>	<b>\$ (41)</b>	<b>\$0</b>
2540000	288115	REG LIABILITY PROP INS RESERVE	\$ (52)	\$ (1)	\$ (14)	\$ (4)	\$ (22)	\$ (3)	\$ (7)	\$ (0)	\$0
2540000	288140	Reg Liability - WA A&G Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288165	Reg Liab - OR Emrgy	\$ (1,132)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (1,132)
2540000	288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	\$ (45)	\$ (45)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288172	REG LIABILITY - ID GAIN ON SALE OF ASSET	\$ (78)	\$0	\$0	\$0	\$0	\$ (78)	\$0	\$0	\$0
2540000	288180	Reg Liability - Sale of REC's - OR	\$ (1,081)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (1,081)
2540000	288400	Regulatory Liability - OR Balance Consol	\$ (2,498)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (2,498)
2540000	288415	REGULATORY LIABILITY - DEF. BENEFIT-ARC	\$ (1,508)	\$ (23)	\$ (368)	\$ (112)	\$ (642)	\$ (92)	\$ (264)	\$ (5)	\$0
2540000	288479	Reg Liability - Def NPC Balance Reclass	\$ (283)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (283)
<b>2540000 Total</b>			<b>\$ (6,678)</b>	<b>\$ (70)</b>	<b>\$ (383)</b>	<b>\$ (116)</b>	<b>\$ (665)</b>	<b>\$ (173)</b>	<b>\$ (272)</b>	<b>\$ (5)</b>	<b>\$ (4,995)</b>
2541050	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2541050	111650	ARO/REG DIFF - TROJAN NUCLEAR PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2541050	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	\$ (3,441)	\$ (57)	\$ (879)	\$ (270)	\$ (1,486)	\$ (188)	\$ (551)	\$ (11)	\$0
<b>2541050 Total</b>			<b>\$ (3,441)</b>	<b>\$ (57)</b>	<b>\$ (879)</b>	<b>\$ (270)</b>	<b>\$ (1,486)</b>	<b>\$ (188)</b>	<b>\$ (551)</b>	<b>\$ (11)</b>	<b>\$0</b>
<b>Grand Total</b>			<b>\$41,477</b>	<b>\$581</b>	<b>\$12,163</b>	<b>\$3,267</b>	<b>\$21,713</b>	<b>\$2,330</b>	<b>\$6,686</b>	<b>\$140</b>	<b>\$ (5,402)</b>





**Regulatory Assets (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1242000	INT FREE-PPL	OTHER	\$1,768	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,768
1242000	INT FREE-PPL	WA	\$10	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0
<b>1242000 Total</b>			<b>\$1,778</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,768</b>
1242100	INT FREE 5 YR-PPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1242100 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>
1242300	IDAHO-UPL	IDU	\$17	\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0
1242300	IDAHO-UPL	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	IDAHO-UPL	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1242300 Total</b>			<b>\$17</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1243000	INT BEARING 6.5%-PPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1243000 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>
1243200	INT BEARING VAR%-PPL	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	INT BEARING VAR%-PPL	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1243200	INT BEARING VAR%-PPL	WA	\$(0)	\$0	\$0	\$(0)	\$0	\$0	\$0	\$0	\$0
<b>1243200 Total</b>			<b>\$6</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(0)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6</b>
1243300	TAX CREDIT-PPL	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243300	TAX CREDIT-PPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1243300 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>
1243400	NEW 0% INT-PPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1243400 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>
1244100	ENERGY FINANSWER	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	OTHER	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$296
1244100	ENERGY FINANSWER	SO	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)
1244100	ENERGY FINANSWER	UT	\$453	\$0	\$0	\$0	\$453	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	WA	\$53	\$0	\$0	\$53	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1244100 Total</b>			<b>\$802</b>	<b>\$(0)</b>	<b>\$(0)</b>	<b>\$53</b>	<b>\$453</b>	<b>\$(0)</b>	<b>\$(0)</b>	<b>\$(0)</b>	<b>\$296</b>
1244200	PACIFIC ENVIRON	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1244200 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>
1244300	INDUST FINANSWER	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1244300 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>
1244500	HOME COMFORT	CA	\$16	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1244500	HOME COMFORT	SO	\$(3)	\$(0)	\$(1)	\$(0)	\$(1)	\$(0)	\$(0)	\$(0)	\$(0)
1244500	HOME COMFORT	WA	\$57	\$0	\$0	\$57	\$0	\$0	\$0	\$0	\$0
<b>1244500 Total</b>			<b>\$76</b>	<b>\$16</b>	<b>\$(1)</b>	<b>\$57</b>	<b>\$(1)</b>	<b>\$(0)</b>	<b>\$(0)</b>	<b>\$(0)</b>	<b>\$6</b>



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1244900	0	"FINANSWER 12,000"	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32
1244900	0	"FINANSWER 12,000"	\$7	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0
1244900	0	"FINANSWER 12,000"	\$6	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$0
<b>1244900 Total</b>			<b>\$45</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7</b>	<b>\$0</b>	<b>\$6</b>	<b>\$0</b>	<b>\$32</b>
1245300	0	IRRIGATION FINANSWER	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245300	0	IRRIGATION FINANSWER	\$ (20)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (20)
<b>1245300 Total</b>			<b>\$0</b>	<b>\$20</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ (20)</b>
1245400	0	RETRO ENERGY FINANS	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
1245400	0	RETRO ENERGY FINANS	\$ (4)	\$0	\$0	\$ (4)	\$0	\$0	\$0	\$0	\$0
<b>1245400 Total</b>			<b>\$12</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ (4)</b>	<b>\$ (4)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17</b>
1247000	0	ELI/GAWL SYSTEM	\$362	\$362	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247000	0	ELI/GAWL SYSTEM	\$18	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0
1247000	0	ELI/GAWL SYSTEM	\$ (6,979)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (6,979)
1247000	0	ELI/GAWL SYSTEM	\$4,607	\$0	\$0	\$0	\$4,607	\$0	\$0	\$0	\$0
1247000	0	ELI/GAWL SYSTEM	\$1,915	\$0	\$0	\$1,915	\$0	\$0	\$0	\$0	\$0
1247000	0	ELI/GAWL SYSTEM	\$117	\$0	\$0	\$0	\$0	\$0	\$117	\$0	\$0
1247000	0	ELI/GAWL SYSTEM	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5	\$0
<b>1247000 Total</b>			<b>\$45</b>	<b>\$362</b>	<b>\$0</b>	<b>\$1,915</b>	<b>\$4,607</b>	<b>\$18</b>	<b>\$122</b>	<b>\$0</b>	<b>\$ (6,979)</b>
1247100	0	CSS/ELI SYSTEM	\$ (40)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (40)
<b>1247100 Total</b>			<b>\$ (40)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ (40)</b>
1249000	0	ESC - RESERVE	\$ (0)	\$ (0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	0	ESC - RESERVE	\$ (8)	\$0	\$0	\$0	\$0	\$ (8)	\$0	\$0	\$0
1249000	0	ESC - RESERVE	\$ (66)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (66)
1249000	0	ESC - RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	0	ESC - RESERVE	\$ (14)	\$0	\$0	\$ (14)	\$0	\$0	\$0	\$0	\$0
1249000	0	ESC - RESERVE	\$ (6)	\$0	\$0	\$ (6)	\$0	\$0	\$0	\$0	\$0
1249000	0	ESC - RESERVE	\$ (0)	\$0	\$0	\$0	\$0	\$0	\$ (0)	\$0	\$0
<b>1249000 Total</b>			<b>\$ (95)</b>	<b>\$ (0)</b>	<b>\$ (6)</b>	<b>\$ (14)</b>	<b>\$ (14)</b>	<b>\$ (8)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (66)</b>
1822200	111495	"REG ASSET-UNREC PLANT-TROJAN,CR/DECOMMM"	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	185801	UNRECOVD PLANT - TROJAN-DR	\$15,212	\$250	\$3,886	\$1,194	\$6,568	\$829	\$2,436	\$49	\$0
1822200	185802	UNRECOVD PLANT - TROJAN-CR-DEPIN	\$ (14,326)	\$ (236)	\$ (3,659)	\$ (1,124)	\$ (6,186)	\$ (781)	\$ (2,294)	\$ (46)	\$0
1822200	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	\$17,981	\$295	\$4,587	\$1,409	\$7,760	\$984	\$2,888	\$58	\$0
1822200	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	\$ (16,684)	\$ (274)	\$ (4,256)	\$ (1,307)	\$ (7,201)	\$ (913)	\$ (2,679)	\$ (54)	\$0
1822200	185805	UNRECOVD PLINT - TROJAN-WESTGHOUSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1822200 Total</b>			<b>\$2,182</b>	<b>\$36</b>	<b>\$557</b>	<b>\$171</b>	<b>\$942</b>	<b>\$119</b>	<b>\$350</b>	<b>\$7</b>	<b>\$0</b>
1822230	185808	UNREC PLANT TROJAN - WA	\$ (299)	\$0	\$ (299)	\$0	\$0	\$0	\$0	\$0	\$0
<b>1822230 Total</b>			<b>\$ (299)</b>	<b>\$0</b>	<b>\$ (299)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1822240	185809 UNREC PLANT TROJAN - OR	OR	\$ (74)	\$0	\$ (74)	\$0	\$0	\$0	\$0	\$0	\$0
<b>1822240 Total</b>			<b>\$ (74)</b>	<b>\$0</b>	<b>\$ (74)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1822600	Trail Mountain Mine Closure Costs	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	TRAIL MTN MINE UNRECOVERED INVEST	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1822600 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>
1822700	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	SG-P	\$2,655	\$44	\$683	\$210	\$1,149	\$142	\$418	\$8	\$0
<b>1822700 Total</b>			<b>\$2,655</b>	<b>\$44</b>	<b>\$683</b>	<b>\$210</b>	<b>\$1,149</b>	<b>\$142</b>	<b>\$418</b>	<b>\$8</b>	<b>\$0</b>
1823000	ENERGY FINANSWER - UT 1996	UT	\$50	\$0	\$0	\$0	\$50	\$0	\$0	\$0	\$0
<b>1823000 Total</b>			<b>\$50</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1823020	IDAI COSTS - NO. CA DIRECT ACCESS	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1823020 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>
1823040	OREGON DIRECT ACCESS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	\$ (55)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (55)
1823040	SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1823040 Total</b>			<b>\$ (55)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ (55)</b>
1823600	PITTSBERG - MIDWAY ARBITRATION	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1823600 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>
1823870	Contra Pension Reg Asset MMT & CTG - WY	WYP	\$ (3,144)	\$0	\$0	\$0	\$0	\$0	\$ (3,144)	\$0	\$0
1823870	Reg Asset - Post-Ret MMT - WY	WYP	\$617	\$0	\$0	\$0	\$0	\$0	\$617	\$0	\$0
<b>1823870 Total</b>			<b>\$ (2,527)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ (2,527)</b>	<b>\$0</b>	<b>\$0</b>
1823910	DSM THEA FOSS WATERWAY CLEANUP	SO	\$2	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823910	DS-M RETAIL MINOR SITES	SO	\$7	\$0	\$2	\$1	\$3	\$0	\$1	\$0	\$0
1823910	PRINCEVILLE SERVICE CENTER CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	UTAH METALS CLEANUP	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	D-SM RETAIL MINOR SITES	SO	\$35	\$1	\$10	\$3	\$15	\$2	\$5	\$0	\$0
1823910	D-SM THEA FOSS WATERWAY CLEANUP	SO	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823910	UTAH METALS CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	UTAH METALS CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ASTORIA YOUNGS BAY CLEANUP	SO	\$37	\$1	\$10	\$3	\$16	\$2	\$5	\$0	\$0
1823910	D-SM RETAIL MINOR SITES	SO	\$3	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0
1823910	ASTORIA YOUNGS BAY CLEANUP	SO	\$117	\$3	\$32	\$9	\$50	\$6	\$17	\$0	\$0



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1823910	102193	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102194	SO	\$66	\$2	\$18	\$5	\$28	\$3	\$9	\$0	\$0
1823910	102324	SO	\$70	\$2	\$19	\$5	\$30	\$4	\$10	\$0	\$0
1823910	102325	SO	\$41	\$1	\$11	\$3	\$18	\$2	\$6	\$0	\$0
1823910	102326	SO	\$11	\$0	\$3	\$1	\$5	\$1	\$2	\$0	\$0
1823910	102463	SO	\$100	\$2	\$27	\$8	\$43	\$5	\$14	\$0	\$0
1823910	102464	SO	\$21	\$0	\$6	\$2	\$9	\$1	\$3	\$0	\$0
1823910	102467	SO	\$1,498	\$34	\$408	\$117	\$643	\$79	\$215	\$3	\$0
1823910	102477	SO	\$16	\$0	\$4	\$1	\$7	\$1	\$2	\$0	\$0
1823910	102570	SO	\$3,975	\$91	\$1,083	\$309	\$1,705	\$209	\$569	\$9	\$0
1823910	102571	SO	\$4	\$0	\$1	\$0	\$2	\$0	\$1	\$0	\$0
1823910	102584	WA	\$(616)	\$0	\$0	\$(616)	\$0	\$0	\$0	\$0	\$0
1823910	102661	SO	\$700	\$16	\$191	\$54	\$300	\$37	\$100	\$2	\$0
1823910	102771	SO	\$1,114	\$25	\$303	\$87	\$478	\$59	\$159	\$3	\$0
1823910	103126	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>1823910 Total</b>			<b>\$7,202</b>	<b>\$178</b>	<b>\$2,129</b>	<b>\$(8)</b>	<b>\$3,354</b>	<b>\$411</b>	<b>\$1,119</b>	<b>\$18</b>	<b>\$0</b>
1823920	101183	UT	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0
1823920	101184	UT	\$21	\$0	\$0	\$0	\$21	\$0	\$0	\$0	\$0
1823920	101185	UT	\$21	\$0	\$0	\$0	\$21	\$0	\$0	\$0	\$0
1823920	101189	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101190	UT	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	101216	UT	\$17	\$0	\$0	\$0	\$17	\$0	\$0	\$0	\$0
1823920	101217	UT	\$42	\$0	\$0	\$0	\$42	\$0	\$0	\$0	\$0
1823920	101225	UT	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823920	101902	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101903	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	101944	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101945	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	101946	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
1823920	101947	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101948	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101949	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102030	OTHER	\$3,892	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,892
1823920	102032	OTHER	\$18,064	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,064
1823920	102033	OTHER	\$6,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,138
1823920	102034	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	102036	OTHER	\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$788





**Regulatory Assets (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1823920	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTON	\$624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$624
1823920	102039	INDUSTRIAL RETROFIT LIGHTING-WA	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88
1823920	102040	NEEA - WASHINGTON	\$3,855	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,855
1823920	102043	ENERGY CODE DEVELOPMENT	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	102044	HOME COMFORT - WASHINGTON	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$156
1823920	102045	WEATHERIZATION - WASHINGTON	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	102046	HASSLE FREE	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41
1823920	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102068	ENERGY FINANSWER - WYOMING PPL - 2001	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0
1823920	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	\$21	\$0	\$0	\$0	\$0	\$0	\$21	\$0	\$0
1823920	102070	SELF AUDIT - WYOMING - PPL 2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102071	SELF AUDIT - WYOMING - UP&L 2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	\$1,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,183
1823920	102127	RESIDENTIAL PROGRAM RESEARCH - WA	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	102128	WA REVENUE RECOVERY - SBC OFFSET	\$(45,966)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(45,966)
1823920	102131	ENERGY FINANSWER - UTAH 2001/2002	\$1,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,280
1823920	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	\$1,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,353
1823920	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	\$4,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,202
1823920	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	\$848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$848
1823920	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	\$498	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$498
1823920	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82
1823920	102158	ENERGY FINANSWER - WYP - 2002	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0
1823920	102159	INDUSTRIAL FINANSWER - WYP - 2002	\$13	\$0	\$0	\$0	\$0	\$0	\$13	\$0	\$0
1823920	102160	SELF AUDIT - WYP - 2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102161	SELF AUDIT - WYU - 2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102185	WEB AUDIT PILOT - WA	\$527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$527
1823920	102186	APPLIANCE REBATE - WA	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823920	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71
1823920	102196	POWER FORWARD UT 2002	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823920	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823920	102206	SCHOOL ENERGY EDUCATION - WA	\$2,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,308
1823920	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	102209	AIR CONDITIONING - UT 2002	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	102210	HASSLEFREE EFFICIENCY - IDU 2003	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	102213	REFRIGERATOR RECYCLING PGM - UT 2003	\$1,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,509



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1823920	102214	OTHER	\$2,196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,196
1823920	102215	REFRIGERATOR RECYCLING PGM - WA	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
1823920	102223	REFRIGERATOR RECYCLING - WYP 2003	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$460
1823920	102225	A/C LOAD CONTROL - RESIDENTIAL UT 2003	\$2,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,564
1823920	102226	AIR CONDITIONING - UT 2003	\$1,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,187
1823920	102227	COMMERCIAL RETROFIT LIGHTING - UT 2003	\$895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$895
1823920	102228	COMMERCIAL SMALL RETROFIT - UT 2003	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	102229	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	\$1,658	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,658
1823920	102230	ENERGY FINANSWER - UT 2003	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191
1823920	102231	INDUSTRIAL FINANSWER - UT 2003	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	102232	INDUSTRIAL RETROFIT LIGHTING - UT 2003	\$ (27)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (27)
1823920	102233	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	102236	POWER FORWARD - UT 2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102237	COMPACT FLOURESCENT LAMPS - WYP 2003	\$17	\$0	\$0	\$0	\$0	\$0	\$17	\$0	\$0
1823920	102238	ENERGY FINANSWER - WYP 2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102239	INDUSTRIAL FINANSWER - WYP 2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102245	SELF AUDIT - WYOMING - PPL 2003	\$ (2,265)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (2,265)
1823920	102245	CA REVENUE RECOVERY - BALANCING ACCT	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102327	COMMERCIAL SELF-DIRECT UT 2003	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	102328	INDUSTRIAL SELF-DIRECT UT 2003	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	102336	LOW INCOME - UTAH - 2004	\$3,581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,581
1823920	102337	REFRIGERATOR RECYCLING PGM - UT 2004	\$2,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,910
1823920	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	\$3,026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,026
1823920	102339	AIR CONDITIONING - UT 2004	\$1,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,547
1823920	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$285
1823920	102341	COMMERCIAL SMALL RETROFIT - UT 2004	\$ (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (1)
1823920	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	\$1,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,227
1823920	102343	ENERGY FINANSWER - UT 2004	\$2,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,562
1823920	102344	INDUSTRIAL FINANSWER - UT 2004	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230
1823920	102345	INDUSTRIAL RETROFIT - UT 2004	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823920	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
1823920	102347	POWER FORWARD - UT 2004	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89
1823920	102348	COMMERCIAL SELF-DIRECT - UT 2004	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129
1823920	102349	INDUSTRIAL SELF-DIRECT - UT 2004	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102351	ENERGY FINANSWER - ID/UT 2004	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920	102362	ENERGY FINANSWER - WYP 2004	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	102363	INDUSTRIAL FINANSWER - WYP 2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1823920	102364	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102443	OTHER	\$556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$556
1823920	102444	OTHER	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
1823920	102458	OTHER	\$2,661	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,661
1823920	102459	OTHER	\$973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$973
1823920	102460	OTHER	\$446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$446
1823920	102461	OTHER	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146
1823920	102462	OTHER	\$(176,830)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(176,830)
1823920	102502	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	102503	OTHER	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
1823920	102504	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	102506	IDU	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	102507	IDU	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	102508	IDU	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	102518	IDU	\$12	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0
1823920	102525	IDU	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	102528	IDU	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	102529	IDU	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	102530	IDU	\$26	\$0	\$0	\$0	\$0	\$26	\$0	\$0	\$0
1823920	102532	OTHER	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48
1823920	102533	OTHER	\$3,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,306
1823920	102534	OTHER	\$3,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,060
1823920	102535	OTHER	\$2,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,347
1823920	102536	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	102537	OTHER	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223
1823920	102539	OTHER	\$1,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,476
1823920	102540	OTHER	\$3,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,485
1823920	102541	OTHER	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823920	102543	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	102544	OTHER	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67
1823920	102545	OTHER	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103
1823920	102546	OTHER	\$944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$944
1823920	102547	OTHER	\$1,967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,967
1823920	102548	OTHER	\$421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$421
1823920	102549	OTHER	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105
1823920	102550	OTHER	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36
1823920	102552	WYP	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1823920	102553	WYP	\$15	\$0	\$0	\$0	\$0	\$0	\$15	\$0	\$0
1823920	102554	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102555	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102556	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102562	OTHER	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53
1823920	102586	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	102702	WYP	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
1823920	102703	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
1823920	102706	OTHER	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119
1823920	102707	OTHER	\$3,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,752
1823920	102708	OTHER	\$8,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,624
1823920	102709	OTHER	\$1,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,499
1823920	102712	OTHER	\$2,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,187
1823920	102713	OTHER	\$2,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,748
1823920	102717	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	102718	OTHER	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122
1823920	102719	OTHER	\$1,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,848
1823920	102720	OTHER	\$2,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,469
1823920	102721	OTHER	\$536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$536
1823920	102722	OTHER	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211
1823920	102723	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920	102725	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102759	OTHER	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$241
1823920	102760	OTHER	\$2,545	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,545
1823920	102761	WYP	\$10	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0
1823920	102767	OTHER	\$ (12,309)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (12,309)
1823920	102788	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102789	WYP	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0
1823920	102790	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
1823920	102791	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
1823920	102792	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
1823920	102796	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102798	WYP	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
1823920	102799	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
1823920	102802	WYP	\$7	\$0	\$0	\$0	\$0	\$0	\$7	\$0	\$0
1823920	102803	WYP	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0
1823920	102804	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0



### Regulatory Assets (Actuals)

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1823920	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	102806	SELF DIRECT - COMMERCIAL - WY - 2007	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	\$5,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,982
1823920	102820	AIR CONDITIONING - UTAH - 2007	\$883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$883
1823920	102821	ENERGY FINANSWER - UTAH - 2007	\$1,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,952
1823920	102822	INDUSTRIAL FINANSWER - UTAH - 2007	\$3,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,369
1823920	102823	LOW INCOME - UTAH - 2007	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117
1823920	102824	POWER FORWARD - UTAH - 2007	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	\$3,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,399
1823920	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823920	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823920	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$1,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,936
1823920	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$3,277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,277
1823920	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$968
1823920	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187
1823920	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$277
1823920	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	\$3,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,034
1823920	102883	CALIFORNIA DSM EXPENSE - 2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102885	ENERGY FINANSWER - WYOMING PPL - 2008	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0
1823920	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	\$6	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$0
1823920	102888	REFRIGERATOR RECYCLING - WYOMING 2008	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823920	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	\$6	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$0
1823920	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
1823920	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
1823920	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
1823920	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	\$7,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,175
1823920	102907	AIR CONDITIONING - UTAH 2008	\$526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$526
1823920	102908	ENERGY FINANSWER - UTAH - 2008	\$3,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,466
1823920	102909	INDUSTRIAL FINANSWER - UTAH - 2008	\$4,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,289
1823920	102910	LOW INCOME - UTAH 2008	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127
1823920	102911	POWER FORWARD - UTAH - 2008	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	102912	REFRIGERATOR RECYCLING - UTAH - 2008	\$2,570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,570
1823920	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
1823920	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$126



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1823920	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	\$1,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,664
1823920	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	\$3,791	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,791
1823920	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	\$1,133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,133
1823920	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	\$1,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,053
1823920	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102920	IRRIGATION LOAD CONTROL - UTAH	\$762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$762
1823920	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	\$7,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,817
1823920	102964	CALIFORNIA DSM EXPENSE - 2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	\$6,555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,555
1823920	102977	AIR CONDITIONING - UTAH - 2009	\$282	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$282
1823920	102978	ENERGY FINANSWER - UTAH - 2009	\$1,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,816
1823920	102979	INDUSTRIAL FINANSWER - UTAH - 2009	\$4,287	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,287
1823920	102980	LOW INCOME - UTAH - 2009	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102
1823920	102981	POWER FORWARD - UTAH - 2009	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	\$1,652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,652
1823920	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823920	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46
1823920	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$1,077	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,077
1823920	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$2,361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,361
1823920	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$564
1823920	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	\$667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$667
1823920	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	\$1,925	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,925
1823920	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	\$19,432	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,432
1823920	102992	ENERGY FINANSWER - WYOMING PPL - 2009	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823920	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67
1823920	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95
1823920	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	\$307	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$307
1823920	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64
1823920	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85
1823920	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38
1823920	103000	SELF DIRECT - COMMERCIAL - WY - 2009	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158
1823920	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25
1823920	103007	ENERGY FINANSWER Cat 2 - WY 2009	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1823920	103008	OTHER	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823920	103012	INDUSTRIAL FINANSWER Cat 2 - WY 2009									
1823920	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	\$ (1,733)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (1,733)
1823920	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	\$ (1,058)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (1,058)
1823920	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	\$ (1,299)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (1,299)
1823920	103031	OUTREACH and COMMUNICATIONS - UT 2009	\$286	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$286
1823920	103059	CALIFORNIA DSM EXPENSE - 2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	\$434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$434
1823920	103072	AIR CONDITIONING - UTAH - 2010	\$267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$267
1823920	103073	ENERGY FINANSWER - UTAH - 2010	\$480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$480
1823920	103074	INDUSTRIAL FINANSWER - UTAH - 2010	\$820	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$820
1823920	103075	LOW INCOME - UTAH - 2010	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57
1823920	103076	POWER FORWARD - UTAH # 2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	\$463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$463
1823920	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49
1823920	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$91
1823920	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$387	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$387
1823920	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$1,059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,059
1823920	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$251
1823920	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	\$253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$253
1823920	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	\$290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$290
1823920	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	\$3,655	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,655
1823920	103087	OUTREACH and COMMUNICATIONS - UT 2010	\$479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$479
1823920	103089	ENERGY FINANSWER-WY-2010 CAT3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78
1823920	103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823920	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	\$109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$109
1823920	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823920	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	103099	COMMERCIAL FINANSWER EXP -WY-2010 CAT2	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102
1823920	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	103101	ENERGY FINANSWER -WY 2010 CAT2	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
1823920	103103	Check Disb-Wires/ACH In Clearing - BT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	103104	Check Disb-Wires/ACH Out Clearing - BT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1823920	Total		\$ (5,495)	\$0	\$0	\$0	\$110	\$60	\$199	\$0	\$ (5,864)
1823930	101300	WEATHERIZATION 96	DU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101301	"IDAHO WEATHERIZATION, ID-P 1997"	DU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101302	SUPER GOOD CENT 90	DU	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	101303	SUPER GOOD CENT 91	DU	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1823930	101304	SUPER GOOD CENT 92	DU	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0
1823930	101305	CASH GRANT ID 92	DU	\$20	\$0	\$0	\$0	\$20	\$0	\$0	\$0
1823930	101306	LOW INCOME ID 90	DU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101307	LOW INCOME ID 91	DU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101308	LOW INCOME ID 92	DU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101309	LOW INCOME ID 93	DU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101310	LOW INCOME ID 94	DU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101311	LOW INCOME ID 95	DU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101312	LOW INCOME ID 96	DU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101313	"LOW INCOME PROGRAM, ID-UT 1998"	DU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101314	CASH GRANT ID 90	DU	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823930	101315	CASH GRANT ID 91	DU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101316	CASH GRANT ID 92	DU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101317	CASH GRANT ID 93	DU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101318	CASH GRANT ID 94	DU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101319	CASH GRANT ID 95	DU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101320	CASH GRANT ID 96	DU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101321	"CASH GRANT HIP REGATE, IDAHO - UT 1997"	DU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101322	"WEATHER LOANS, IDAHO - U 1997"	DU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101323	"WEATHER LOANS, IDAHO - U 1998"	DU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101324	EARLY PAYOFF ID 92	DU	\$14	\$0	\$0	\$0	\$14	\$0	\$0	\$0
1823930	101325	EARLY PAYOFF ID 93	DU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101326	IRRIGATION ID 93	DU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101327	IRRIGATION ID 94	DU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101328	IRRIGATION ID 95	DU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101329	SELF AUDIT - IDAHO-UT 1998	DU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101330	REG MOBILE HOME 93	DU	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0
1823930	101331	REG MOBILE HOME 94	DU	\$6	\$0	\$0	\$0	\$6	\$0	\$0	\$0
1823930	101332	REG MOBILE HOME 95	DU	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	101333	REG MOBILE HOME 96	DU	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0
1823930	101334	"REGIONAL MOBILE HOME (MAP), ID-UT 1997"	DU	\$ (2)	\$0	\$0	\$0	\$ (2)	\$0	\$0	\$0
1823930	101335	TECH MONITOR ID 92	DU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0





**Regulatory Assets (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1823930	101336	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101337	TECH MONITOR ID 93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101338	HASSLE FREE ID 92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101338	HASSLE FREE ID 94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101339	HASSLE FREE ID 95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101340	HASSLE FREE ID 96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101341	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101341	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101342	ENERGY FINANSWER91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101343	ENERGY FINANSWER92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101344	ENERGY FINANSWER93	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101345	ENERGY FINANSWER94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101346	ENERGY FINANSWER95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101347	ENERGY FINANSWER96	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101348	ENERGY FINANSWER97	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101349	"ENERGY FINANSWER, ID-UT 1997"	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101350	"ENERGY FINANSWER, ID-UT 1998"	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101351	MAJOR CUSTOMER 95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101353	IND FINANSWER 94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101354	IND FINANSWER 96	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101355	"INDUSTRIAL FINANSWER, ID-UT 1997"	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101356	"INDUSTRIAL FINANSWER, ID-UT 1998"	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101357	COMM RETROFIT 93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101358	FINANSWER 12000 92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101359	FINANSWER 12000 93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101360	FINANSWER 12000 94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101361	WHOLESALE PURCH 92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101362	MANF ACQUISITION92	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101363	HOME COMFORT 92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101364	REFRIGERATION 92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101365	REFRIGERATION 93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101366	REFRIGERATION 94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101367	REFRIGERATION 95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101368	REFRIGERATION 96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101369	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	\$15	\$15	\$0	\$0	\$0	\$15	\$0	\$0	\$0
1823930	101371	REG ENERGY MINGT 93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101372	PROG DEVELOPMNT 93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101373	LOAD STUDIES 93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1823930	101374	IDU	\$6	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0
1823930	101375	SUPER GOOD CENTS93	\$5	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1823930	101376	SUPER GOOD CENTS94	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	101377	SUPER GOOD CENTS95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101378	SUPER GOOD CENTS96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101378	"SUPER GOOD CENTS, ID-UT 1997"	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101379	"SUPER GOOD CENTS, ID-UT 1998"	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101380	INT BEARING VAR 96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101381	EF LIGHT PRO 93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101382	IRRIGATION 93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101383	DSM OTHER PROGS 94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101384	DSM OTHER PROGS 95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101385	DSM OTHER PROGS 96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101386	MARKET RESEARCH 94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101387	MARKET RESEARCH 95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101388	MARKET RESEARCH 96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101389	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101883	LOW INCOME WEATHER - 1999	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101884	SELF AUDIT - 1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101914	NEEA - IDAHO UTAH 1999	\$64	\$0	\$0	\$0	\$0	\$64	\$0	\$0	\$0
1823930	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823930	101920	LOW INCOME BID WZ - IDU 1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101926	ENERGY FINANSWER - IDAHO-UT 2000	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	101927	HASSELFREE EFFICIENCY - IDAHO-UT 2000	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	101929	LOW INCOME WZ - IDAHO-UT 2000	\$8	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0
1823930	101930	SELF AUDIT - IDAHO-UT 2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101950	"LOW INCOME BID WZ, ID 2000"	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101955	NEEA - IDAHO-UT 2000	\$78	\$0	\$0	\$0	\$0	\$78	\$0	\$0	\$0
1823930	102062	ENERGY FINANSWER - ID-UT 2001	\$14	\$0	\$0	\$0	\$0	\$14	\$0	\$0	\$0
1823930	102063	HASSELFREE EFFICIENCY - ID-UT 2001	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	102064	INDUSTRIAL FINANSWER - ID-UT 2001	\$6	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0
1823930	102065	LOW INCOME WZ - ID-UT 2001	\$20	\$0	\$0	\$0	\$0	\$20	\$0	\$0	\$0
1823930	102066	SELF AUDIT - ID-UT 2001	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	102079	NEEA - IDAHO - UTAH 2001	\$90	\$0	\$0	\$0	\$0	\$90	\$0	\$0	\$0



### Regulatory Assets (Actuals)

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1823930	102180	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102181	HASSLEFREE EFFICIENCY - IDU - 2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102182	INDUSTRIAL FINANSWER - IDU - 2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102183	LOW INCOME WZ - IDU - 2002	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	102184	SELF AUDIT - IDU - 2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102184	NEEA - IDU - 2002 ACTUALS	\$106	\$0	\$0	\$0	\$0	\$106	\$0	\$0	\$0
1823930	102204	COMPACT FLUORESCENT - UT 2002	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	102216	WEATHERIZATION LOANS - RES UT 2003	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823930	102217	COMPACT FLOURESCENT - IDU 2002	\$6	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0
1823930	102218	ENERGY FINANSWER - IDU 2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102219	INDUSTRIAL FINANSWER - IDU 2003	\$95	\$0	\$0	\$0	\$0	\$95	\$0	\$0	\$0
1823930	102220	LOAN INCOME WZ - IDU 2003	\$6	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0
1823930	102221	NEEA - IDU 2003	\$212	\$0	\$0	\$0	\$0	\$212	\$0	\$0	\$0
1823930	102222	SELF AUDIT - IDAHO-UT 2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	\$145	\$0	\$0	\$0	\$0	\$145	\$0	\$0	\$0
1823930	102352	INDUSTRIAL FINANSWER - IDU 2004	\$59	\$0	\$0	\$0	\$0	\$59	\$0	\$0	\$0
1823930	102353	LOW INCOME WZ - IDU 2004	\$27	\$0	\$0	\$0	\$0	\$27	\$0	\$0	\$0
1823930	102354	NEEA - IDU 2004	\$121	\$0	\$0	\$0	\$0	\$121	\$0	\$0	\$0
1823930	102355	SELF AUDIT - IDAHO-UT 2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	\$173	\$0	\$0	\$0	\$0	\$173	\$0	\$0	\$0
1823930	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	\$34	\$0	\$0	\$0	\$0	\$34	\$0	\$0	\$0
1823930	102520	LOW INCOME WZ - IDAHO-UT 2005	\$39	\$0	\$0	\$0	\$0	\$39	\$0	\$0	\$0
1823930	102521	NEEA - IDAHO - UTAH 2005	\$173	\$0	\$0	\$0	\$0	\$173	\$0	\$0	\$0
1823930	102522	SELF AUDIT - IDAHO-UT 2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	\$254	\$0	\$0	\$0	\$0	\$254	\$0	\$0	\$0
1823930	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	102573	ENERGY FINANSWER ID/UT 2006	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	102574	INDUSTRIAL FINANSWER-ID-UT 2006	\$144	\$0	\$0	\$0	\$0	\$144	\$0	\$0	\$0
1823930	102575	LOW INCOME WZ -ID-UT 2006	\$359	\$0	\$0	\$0	\$0	\$359	\$0	\$0	\$0
1823930	102576	NEEA-IDAHO-UTAH 2006	\$361	\$0	\$0	\$0	\$0	\$361	\$0	\$0	\$0
1823930	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	\$143	\$0	\$0	\$0	\$0	\$143	\$0	\$0	\$0
1823930	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	\$117	\$0	\$0	\$0	\$0	\$117	\$0	\$0	\$0
1823930	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	\$47	\$0	\$0	\$0	\$0	\$47	\$0	\$0	\$0
1823930	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	\$246	\$0	\$0	\$0	\$0	\$246	\$0	\$0	\$0
1823930	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	\$103	\$0	\$0	\$0	\$0	\$103	\$0	\$0	\$0
1823930	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-H	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1823930	102808	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102809	WEATHERIZATION LOANS RESIDTL/ID-UT 2007	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823930	102810	Industrial Finanswer ID - 2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	\$846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$846
1823930	102812	LOW INCOME WZ - ID-UT 2007	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101
1823930	102813	NEEA - IDAHO - UTAH 2007	\$361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$361
1823930	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$123
1823930	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823930	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120
1823930	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$275
1823930	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG - ID/UT 2008	\$229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$229
1823930	102896	ENERGY FINANSWER - ID/UT 2008	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
1823930	102897	INDUSTRIAL FINANSWER - ID-UT 2008	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102
1823930	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	\$3,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,127
1823930	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$165
1823930	102900	NEEA - IDAHO - 2008	\$317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$317
1823930	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113
1823930	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823930	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58
1823930	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$268
1823930	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	\$490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$490
1823930	102957	CATEGORY 1 - WYOMING - 2008	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
1823930	102958	CATEGORY 2 - WYOMING - 2008	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9
1823930	102959	CATEGORY 3 - WYOMING - 2008	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823930	102966	ENERGY FINANSWER - ID/UT 2009	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39
1823930	102967	INDUSTRIAL FINANSWER - ID-UT 2009	\$222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$222
1823930	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	\$2,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,998
1823930	102969	LOW INCOME WZ - ID-UT 2009	\$141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$141
1823930	102970	NEEA - IDAHO - UTAH 2009	\$232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$232
1823930	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
1823930	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$123
1823930	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
1823930	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	\$549	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$549
1823930	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG - ID/UT 2010	\$429	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$429
1823930	103061	ENERGY FINANSWER - ID/UT 2010	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16
1823930	103062	INDUSTRIAL FINANSWER - ID-UT 2010	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823930	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	\$1,028	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,028



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1823930	103064	OTHER	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
1823930	103065	LOW INCOME WZ - ID-UT 2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	103066	NEEA - IDAHO - UTAH 2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	103067	REFRIGERATOR RECYCLING PGM - ID-UT 2010	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39
1823930	103068	COMMERCIAL FINANSWER EXPR - ID-UT 2010	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$134
1823930	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34
1823930	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$124
1823930	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	\$417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417
<b>1823930 Total</b>			<b>\$17,104</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,418</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,686</b>
1823940	101391	IDU	\$70	\$0	\$0	\$0	\$0	\$70	\$0	\$0	\$0
1823940	101469	DSR CARRY CHG ID-U	\$ (0)	\$0	\$0	\$0	\$ (0)	\$0	\$0	\$0	\$0
1823940	101470	ENERGY FINANSWER94	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823940	101471	ENERGY FINANSWER95	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
1823940	101472	ENERGY FINANSWER96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823940	101473	IND FINANSWER 94	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823940	101473	IND FINANSWER 95	\$ (2)	\$0	\$0	\$0	\$ (2)	\$0	\$0	\$0	\$0
1823940	101474	IND FINANSWER 96	\$ (0)	\$0	\$0	\$0	\$ (0)	\$0	\$0	\$0	\$0
1823940	101477	COMM RETRO 94	\$3,953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,953
1823940	102146	UT CARRYING CHARGE - 2001/2002	\$ (679)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (679)
1823940	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	\$107	\$0	\$0	\$0	\$0	\$107	\$0	\$0	\$0
1823940	102766	DSR CARRYING CHARGES	\$3,453	\$0	\$0	\$0	\$3	\$177	\$0	\$0	\$3,273
<b>1823940 Total</b>			<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1823960	101662	NET LOST REVN COMM	\$21	\$0	\$0	\$0	\$21	\$0	\$0	\$0	\$0
1823960	101663	NET LOST REVN COMM	\$21	\$0	\$0	\$0	\$21	\$0	\$0	\$0	\$0
1823960	101664	UTAH NET LOST REV - COMM. FINANSWER 1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	101673	NET LOST REVN 12000	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823960	101674	NET LOST REVN 12000	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823960	101675	NET LOST REVN 12000	\$6	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0
1823960	101681	UTAH NET LOST REV - COMM. SPACE - 1994	\$43	\$0	\$0	\$0	\$43	\$0	\$0	\$0	\$0
1823960	101682	NET LOST REVN COMM	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
1823960	101683	NET LOST REVN COMM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	101684	NET LOST REVN COMM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	101685	NET LOST REVN IND	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823960	101686	NET LOST REVN IND	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0
1823960	101687	NET LOST REVN IND	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823960	101688	NET LOST REVN IND	\$12	\$0	\$0	\$0	\$12	\$0	\$0	\$0	\$0
1823960	101691	NET LOST EF RETRO	\$8	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0
1823960	101692	NET LOST EF RETRO	\$20	\$0	\$0	\$0	\$20	\$0	\$0	\$0	\$0
1823960	101695	NET LOST EF CUSTOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1823960	101696	UT	\$26	\$0	\$0	\$0	\$26	\$0	\$0	\$0	\$0
1823960	101697	UT	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823960	101698	UT	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823960	101699	UT	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823960	101700	UT	\$16	\$0	\$0	\$0	\$16	\$0	\$0	\$0	\$0
<b>1823960 Total</b>			<b>\$199</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$199</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1823990	184500	IDU	\$27	\$0	\$0	\$0	\$0	\$27	\$0	\$0	\$0
1823990	186099	OTHER	\$6,384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,384
1823990	186100	OTHER	\$1,560	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,560
1823990	186502	IDU	\$56	\$0	\$0	\$0	\$0	\$56	\$0	\$0	\$0
1823990	186503	OR	\$453	\$0	\$453	\$0	\$0	\$0	\$0	\$0	\$0
1823990	186504	WA	\$472	\$0	\$0	\$472	\$0	\$0	\$0	\$0	\$0
1823990	186505	WYU	\$103	\$0	\$0	\$0	\$0	\$0	\$103	\$0	\$0
1823990	187003	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187005	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187007	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187028	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187050	SGCT	\$8,512	\$142	\$2,198	\$676	\$3,696	\$455	\$1,344	\$0	\$0
1823990	187051	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187051	WA	\$578	\$0	\$0	\$578	\$0	\$0	\$0	\$0	\$0
1823990	187058	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187059	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187070	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187082	OTHER	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$92
1823990	187090	UT	\$615	\$0	\$0	\$0	\$615	\$0	\$0	\$0	\$0
1823990	187091	OTHER	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158
1823990	187095	OTHER	\$7,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,789
1823990	187106	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187107	UT	\$256	\$0	\$0	\$0	\$256	\$0	\$0	\$0	\$0
1823990	187109	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187110	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187112	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187114	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187201	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187203	OTHER	\$2,751	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,751
1823990	187204	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187205	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1823990	182111	WA	\$319	\$0	\$0	\$319	\$0	\$0	\$0	\$0	\$0
1823990	182123	OTHER	\$1,062	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,062
1823990	182124	OTHER	\$1,962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,962
1823990	187350	IDU	\$152	\$0	\$0	\$0	\$0	\$152	\$0	\$0	\$0
1823990	187351	WYP	\$405	\$0	\$0	\$0	\$0	\$0	\$405	\$0	\$0
1823990	187360	OTHER	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26
1823990	187764	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187766	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187767	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187768	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187769	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187902	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187903	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187904	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187905	OTHER	\$ (717)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (717)
1823990	187906	OTHER	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$84
1823990	187907	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187909	OTHER	\$9,847	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,847
1823990	187911	WYP	\$1,033	\$0	\$0	\$0	\$0	\$0	\$1,033	\$0	\$0
1823990	187912	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187913	WYP	\$250	\$0	\$0	\$0	\$0	\$0	\$250	\$0	\$0
1823990	187920	OTHER	\$5,111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,111
1823990	187921	WA	\$8,250	\$0	\$0	\$8,250	\$0	\$0	\$0	\$0	\$0
1823990	187930	OTHER	\$11,054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,054
1823990	187936	OTHER	\$ (203)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (203)
1823990	187937	OTHER	\$ (71)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (71)
1823990	187938	OTHER	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96
1823990	187951	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187955	UT	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0
1823990	187956	OTHER	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16
1823990	187957	OTHER	\$1,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,008
1823990	187958	IDU	\$26	\$0	\$0	\$0	\$0	\$26	\$0	\$0	\$0
1823990	187969	OTHER	\$326	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$326
1823990	187970	OTHER	\$1,916	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,916
1823990	187971	OTHER	\$2,201	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,201
1823990	187975	OTHER	\$ (746)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (746)
1823990	187980	OTHER	\$773	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$773



**Regulatory Assets (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other
1823990	187981	Deferred Net Power Costs - ID 10	\$3,671	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,671
1823990	187999	Reg Asset - Def NPC Balance Reclass	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$283
<b>1823990 Total</b>			<b>\$77,944</b>	<b>\$142</b>	<b>\$2,651</b>	<b>\$10,295</b>	<b>\$4,572</b>	<b>\$716</b>	<b>\$3,135</b>	<b>\$0</b>	<b>\$56,433</b>
1823993	187060	CHOLLA PLANT TRANSACTION COSTS-OR	\$ (408)	\$0	\$ (408)	\$0	\$0	\$0	\$0	\$0	\$0
<b>1823993 Total</b>			<b>\$ (408)</b>	<b>\$0</b>	<b>\$ (408)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1823994	187061	CHOLLA PLANT TRANSACTION COSTS-WA	\$ (736)	\$0	\$0	\$ (736)	\$0	\$0	\$0	\$0	\$0
<b>1823994 Total</b>			<b>\$ (736)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ (736)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1823995	187062	CHOLLA PLANT TRANSACTION COSTS-ID	\$ (250)	\$0	\$0	\$0	\$0	\$ (250)	\$0	\$0	\$0
<b>1823995 Total</b>			<b>\$ (250)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ (250)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1823999	186001	DSM Regulatory Assets-Accruals	\$8,997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,997
<b>1823999 Total</b>			<b>\$8,997</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,997</b>
<b>Grand Total</b>			<b>\$112,588</b>	<b>\$798</b>	<b>\$5,538</b>	<b>\$11,662</b>	<b>\$15,426</b>	<b>\$4,820</b>	<b>\$2,820</b>	<b>\$34</b>	<b>\$71,491</b>







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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1080000	3102000	SG	\$ (20,977)	\$ (349)	\$ (5,400)	\$ (1,661)	\$ (9,080)	\$ (1,119)	\$ (3,302)	\$ (67)
1080000	3102000	SSGCH	\$ (42)	\$ (1)	\$ (11)	\$ (3)	\$ (18)	\$ (2)	\$ (7)	\$ (0)
	<b>3102000 Total</b>		<b>\$ (21,019)</b>	<b>\$ (349)</b>	<b>\$ (5,411)</b>	<b>\$ (1,665)</b>	<b>\$ (9,097)</b>	<b>\$ (1,121)</b>	<b>\$ (3,308)</b>	<b>\$ (67)</b>
1080000	3103000	SG	\$ (15,156)	\$ (252)	\$ (3,902)	\$ (1,200)	\$ (6,560)	\$ (808)	\$ (2,385)	\$ (48)
1080000	3103000	SSGCH	\$ (15,156)	\$ (252)	\$ (3,902)	\$ (1,200)	\$ (6,560)	\$ (808)	\$ (2,385)	\$ (48)
	<b>3103000 Total</b>		<b>\$ (427,453)</b>	<b>\$ (7,105)</b>	<b>\$ (110,041)</b>	<b>\$ (33,850)</b>	<b>\$ (185,019)</b>	<b>\$ (22,793)</b>	<b>\$ (67,278)</b>	<b>\$ (1,367)</b>
1080000	3110000	SG	\$ (22,296)	\$ (373)	\$ (5,924)	\$ (1,804)	\$ (9,365)	\$ (1,193)	\$ (3,567)	\$ (71)
1080000	3110000	SSGCH	\$ (22,296)	\$ (373)	\$ (5,924)	\$ (1,804)	\$ (9,365)	\$ (1,193)	\$ (3,567)	\$ (71)
	<b>3110000 Total</b>		<b>\$ (449,750)</b>	<b>\$ (7,478)</b>	<b>\$ (115,966)</b>	<b>\$ (35,654)</b>	<b>\$ (194,384)</b>	<b>\$ (23,985)</b>	<b>\$ (70,845)</b>	<b>\$ (1,438)</b>
1080000	3120000	SG	\$ (1,319,330)	\$ (21,929)	\$ (339,642)	\$ (104,479)	\$ (571,060)	\$ (70,349)	\$ (207,652)	\$ (4,219)
1080000	3120000	SSGCH	\$ (86,127)	\$ (1,440)	\$ (22,885)	\$ (6,967)	\$ (36,175)	\$ (4,608)	\$ (13,778)	\$ (274)
	<b>3120000 Total</b>		<b>\$ (1,405,456)</b>	<b>\$ (23,370)</b>	<b>\$ (362,526)</b>	<b>\$ (111,446)</b>	<b>\$ (607,235)</b>	<b>\$ (74,957)</b>	<b>\$ (221,430)</b>	<b>\$ (4,493)</b>
1080000	3140000	SG	\$ (357,885)	\$ (5,949)	\$ (92,132)	\$ (28,341)	\$ (154,907)	\$ (19,083)	\$ (56,328)	\$ (1,145)
1080000	3140000	SSGCH	\$ (24,378)	\$ (408)	\$ (6,477)	\$ (1,972)	\$ (10,239)	\$ (1,304)	\$ (3,900)	\$ (77)
	<b>3140000 Total</b>		<b>\$ (382,263)</b>	<b>\$ (6,356)</b>	<b>\$ (98,610)</b>	<b>\$ (30,313)</b>	<b>\$ (165,146)</b>	<b>\$ (20,387)</b>	<b>\$ (60,228)</b>	<b>\$ (1,222)</b>
1080000	3150000	SG	\$ (167,796)	\$ (2,789)	\$ (43,197)	\$ (13,288)	\$ (72,629)	\$ (8,947)	\$ (26,410)	\$ (537)
1080000	3150000	SSGCH	\$ (24,210)	\$ (405)	\$ (6,433)	\$ (1,958)	\$ (10,169)	\$ (1,295)	\$ (3,873)	\$ (77)
	<b>3150000 Total</b>		<b>\$ (192,006)</b>	<b>\$ (3,194)</b>	<b>\$ (49,629)</b>	<b>\$ (15,246)</b>	<b>\$ (82,798)</b>	<b>\$ (10,242)</b>	<b>\$ (30,283)</b>	<b>\$ (614)</b>
1080000	3157000	SG	\$ (33)	\$ (1)	\$ (9)	\$ (3)	\$ (14)	\$ (2)	\$ (5)	\$ (0)
1080000	3157000	SSGCH	\$ (33)	\$ (1)	\$ (9)	\$ (3)	\$ (14)	\$ (2)	\$ (5)	\$ (0)
	<b>3157000 Total</b>		<b>\$ (11,800)</b>	<b>\$ (196)</b>	<b>\$ (3,038)</b>	<b>\$ (934)</b>	<b>\$ (5,108)</b>	<b>\$ (629)</b>	<b>\$ (1,887)</b>	<b>\$ (38)</b>
1080000	3160000	SG	\$ (1,778)	\$ (30)	\$ (472)	\$ (144)	\$ (747)	\$ (284)	\$ (284)	\$ (6)
1080000	3160000	SSGCH	\$ (1,778)	\$ (30)	\$ (472)	\$ (144)	\$ (747)	\$ (284)	\$ (284)	\$ (6)
	<b>3160000 Total</b>		<b>\$ (13,578)</b>	<b>\$ (226)</b>	<b>\$ (3,510)</b>	<b>\$ (1,078)</b>	<b>\$ (5,854)</b>	<b>\$ (724)</b>	<b>\$ (2,142)</b>	<b>\$ (43)</b>
1080000	3302000	SG-P	\$ (4,263)	\$ (71)	\$ (1,097)	\$ (338)	\$ (1,845)	\$ (227)	\$ (671)	\$ (14)
1080000	3302000	SG-U	\$ (16)	\$ (0)	\$ (4)	\$ (1)	\$ (7)	\$ (1)	\$ (2)	\$ (0)
	<b>3302000 Total</b>		<b>\$ (4,279)</b>	<b>\$ (71)</b>	<b>\$ (1,102)</b>	<b>\$ (339)</b>	<b>\$ (1,852)</b>	<b>\$ (228)</b>	<b>\$ (673)</b>	<b>\$ (14)</b>
1080000	3303000	SG-U	\$ (25)	\$ (0)	\$ (6)	\$ (2)	\$ (11)	\$ (1)	\$ (4)	\$ (0)
1080000	3303000	SSGCH	\$ (25)	\$ (0)	\$ (6)	\$ (2)	\$ (11)	\$ (1)	\$ (4)	\$ (0)
	<b>3303000 Total</b>		<b>\$ (168)</b>	<b>\$ (3)</b>	<b>\$ (43)</b>	<b>\$ (13)</b>	<b>\$ (73)</b>	<b>\$ (9)</b>	<b>\$ (26)</b>	<b>\$ (1)</b>
1080000	3304000	SG-U	\$ (28)	\$ (0)	\$ (7)	\$ (2)	\$ (12)	\$ (1)	\$ (4)	\$ (0)
1080000	3304000	SSGCH	\$ (28)	\$ (0)	\$ (7)	\$ (2)	\$ (12)	\$ (1)	\$ (4)	\$ (0)
	<b>3304000 Total</b>		<b>\$ (196)</b>	<b>\$ (3)</b>	<b>\$ (50)</b>	<b>\$ (15)</b>	<b>\$ (85)</b>	<b>\$ (10)</b>	<b>\$ (31)</b>	<b>\$ (1)</b>
1080000	3305000	SG-P	\$ (211)	\$ (4)	\$ (54)	\$ (17)	\$ (91)	\$ (11)	\$ (33)	\$ (1)
1080000	3305000	SSGCH	\$ (211)	\$ (4)	\$ (54)	\$ (17)	\$ (91)	\$ (11)	\$ (33)	\$ (1)
	<b>3305000 Total</b>		<b>\$ (1)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>
1080000	3310000	SG-P	\$ (4,534)	\$ (75)	\$ (1,167)	\$ (359)	\$ (1,963)	\$ (242)	\$ (714)	\$ (15)
1080000	3310000	SSGCH	\$ (4,534)	\$ (75)	\$ (1,167)	\$ (359)	\$ (1,963)	\$ (242)	\$ (714)	\$ (15)
	<b>3310000 Total</b>		<b>\$ (18,541)</b>	<b>\$ (308)</b>	<b>\$ (4,773)</b>	<b>\$ (1,468)</b>	<b>\$ (8,025)</b>	<b>\$ (989)</b>	<b>\$ (2,918)</b>	<b>\$ (59)</b>
1080000	3311000	SG-P	\$ (656)	\$ (11)	\$ (169)	\$ (52)	\$ (284)	\$ (35)	\$ (103)	\$ (2)
1080000	3311000	SSGCH	\$ (656)	\$ (11)	\$ (169)	\$ (52)	\$ (284)	\$ (35)	\$ (103)	\$ (2)
	<b>3311000 Total</b>		<b>\$ (19,197)</b>	<b>\$ (319)</b>	<b>\$ (4,942)</b>	<b>\$ (1,520)</b>	<b>\$ (8,309)</b>	<b>\$ (1,024)</b>	<b>\$ (3,021)</b>	<b>\$ (61)</b>
1080000	3312000	SG-P	\$ (6,115)	\$ (102)	\$ (1,574)	\$ (484)	\$ (2,847)	\$ (326)	\$ (962)	\$ (20)
1080000	3312000	SSGCH	\$ (6,115)	\$ (102)	\$ (1,574)	\$ (484)	\$ (2,847)	\$ (326)	\$ (962)	\$ (20)
	<b>3312000 Total</b>		<b>\$ (6,231)</b>	<b>\$ (104)</b>	<b>\$ (1,604)</b>	<b>\$ (493)</b>	<b>\$ (2,697)</b>	<b>\$ (332)</b>	<b>\$ (981)</b>	<b>\$ (20)</b>
1080000	3313000	SG-P	\$ (4,166)	\$ (69)	\$ (1,073)	\$ (330)	\$ (1,803)	\$ (222)	\$ (656)	\$ (13)
1080000	3313000	SSGCH	\$ (4,166)	\$ (69)	\$ (1,073)	\$ (330)	\$ (1,803)	\$ (222)	\$ (656)	\$ (13)
	<b>3313000 Total</b>		<b>\$ (5,559)</b>	<b>\$ (9)</b>	<b>\$ (1,444)</b>	<b>\$ (44)</b>	<b>\$ (2,42)</b>	<b>\$ (30)</b>	<b>\$ (88)</b>	<b>\$ (2)</b>
1080000	3313000	SSGCH	\$ (4,725)	\$ (79)	\$ (1,216)	\$ (374)	\$ (2,045)	\$ (252)	\$ (744)	\$ (15)
1080000	3320000	SG-P	\$ (741)	\$ (12)	\$ (191)	\$ (59)	\$ (321)	\$ (40)	\$ (117)	\$ (2)
1080000	3320000	SSGCH	\$ (741)	\$ (12)	\$ (191)	\$ (59)	\$ (321)	\$ (40)	\$ (117)	\$ (2)
	<b>3320000 Total</b>		<b>\$ (15,302)</b>	<b>\$ (254)</b>	<b>\$ (3,939)</b>	<b>\$ (1,212)</b>	<b>\$ (6,623)</b>	<b>\$ (816)</b>	<b>\$ (2,408)</b>	<b>\$ (49)</b>



**Depreciation Reserve (Actuals)**

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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1080000	3320000	Total	\$ (16,043)	\$ (267)	\$ (4,130)	\$ (1,270)	\$ (6,944)	\$ (855)	\$ (2,525)	\$ (51)
1080000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	\$ (108,877)	\$ (1,806)	\$ (27,977)	\$ (8,606)	\$ (47,040)	\$ (5,795)	\$ (17,105)	\$ (348)
1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	\$ (9,687)	\$ (161)	\$ (2,494)	\$ (767)	\$ (4,193)	\$ (517)	\$ (1,525)	\$ (31)
1080000	3321000	Total	\$ (118,364)	\$ (1,967)	\$ (30,471)	\$ (9,373)	\$ (51,233)	\$ (6,311)	\$ (18,630)	\$ (379)
1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	\$ (2,297)	\$ (38)	\$ (591)	\$ (182)	\$ (994)	\$ (122)	\$ (361)	\$ (7)
1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	\$ (151)	\$ (3)	\$ (39)	\$ (12)	\$ (65)	\$ (8)	\$ (24)	\$ (0)
1080000	3322000	Total	\$ (2,448)	\$ (41)	\$ (630)	\$ (194)	\$ (1,059)	\$ (131)	\$ (385)	\$ (8)
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	\$ (133)	\$ (2)	\$ (34)	\$ (11)	\$ (58)	\$ (7)	\$ (21)	\$ (0)
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	\$ (19)	\$ (0)	\$ (8)	\$ (2)	\$ (8)	\$ (1)	\$ (3)	\$ (0)
1080000	3323000	Total	\$ (153)	\$ (3)	\$ (39)	\$ (12)	\$ (66)	\$ (8)	\$ (24)	\$ (0)
1080000	3330000	"WATER WHEELS, TURB & GENERATORS"	\$ (30,912)	\$ (514)	\$ (7,958)	\$ (2,448)	\$ (13,380)	\$ (1,648)	\$ (4,865)	\$ (99)
1080000	3330000	"WATER WHEELS, TURB & GENERATORS"	\$ (8,889)	\$ (148)	\$ (2,288)	\$ (704)	\$ (3,848)	\$ (474)	\$ (1,399)	\$ (28)
1080000	3330000	Total	\$ (39,801)	\$ (662)	\$ (10,246)	\$ (3,152)	\$ (17,228)	\$ (2,122)	\$ (6,264)	\$ (127)
1080000	3340000	ACCESSORY ELECTRIC EQUIPMENT	\$ (10,379)	\$ (173)	\$ (2,672)	\$ (822)	\$ (4,492)	\$ (553)	\$ (1,634)	\$ (33)
1080000	3340000	ACCESSORY ELECTRIC EQUIPMENT	\$ (3,756)	\$ (62)	\$ (967)	\$ (287)	\$ (1,626)	\$ (200)	\$ (591)	\$ (12)
1080000	3340000	Total	\$ (14,134)	\$ (235)	\$ (3,639)	\$ (1,119)	\$ (6,118)	\$ (754)	\$ (2,225)	\$ (45)
1080000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	\$ (1,644)	\$ (27)	\$ (423)	\$ (130)	\$ (711)	\$ (88)	\$ (259)	\$ (5)
1080000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	\$ (20)	\$ (0)	\$ (5)	\$ (2)	\$ (9)	\$ (1)	\$ (3)	\$ (0)
1080000	3347000	Total	\$ (1,664)	\$ (28)	\$ (428)	\$ (132)	\$ (720)	\$ (89)	\$ (262)	\$ (5)
1080000	3350000	MISC POWER PLANT EQUIP	\$ (107)	\$ (2)	\$ (28)	\$ (8)	\$ (46)	\$ (6)	\$ (17)	\$ (0)
1080000	3350000	Total	\$ (107)	\$ (2)	\$ (28)	\$ (8)	\$ (46)	\$ (6)	\$ (17)	\$ (0)
1080000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	\$ (991)	\$ (16)	\$ (255)	\$ (78)	\$ (429)	\$ (53)	\$ (156)	\$ (3)
1080000	3351000	Total	\$ (991)	\$ (16)	\$ (255)	\$ (78)	\$ (429)	\$ (53)	\$ (156)	\$ (3)
1080000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	\$ (49)	\$ (1)	\$ (13)	\$ (4)	\$ (21)	\$ (3)	\$ (8)	\$ (0)
1080000	3352000	Total	\$ (49)	\$ (1)	\$ (13)	\$ (4)	\$ (21)	\$ (3)	\$ (8)	\$ (0)
1080000	3353000	MISC POWER PLANT EQUIP - RECREATION	\$ (4)	\$ (0)	\$ (1)	\$ (0)	\$ (2)	\$ (0)	\$ (1)	\$ (0)
1080000	3353000	Total	\$ (4)	\$ (0)	\$ (1)	\$ (0)	\$ (2)	\$ (0)	\$ (1)	\$ (0)
1080000	3360000	"ROADS, RAILROADS & BRIDGES"	\$ (5,083)	\$ (84)	\$ (1,308)	\$ (402)	\$ (2,200)	\$ (271)	\$ (800)	\$ (16)
1080000	3360000	"ROADS, RAILROADS & BRIDGES"	\$ (672)	\$ (11)	\$ (173)	\$ (53)	\$ (291)	\$ (36)	\$ (106)	\$ (2)
1080000	3360000	Total	\$ (5,755)	\$ (96)	\$ (1,481)	\$ (456)	\$ (2,491)	\$ (307)	\$ (906)	\$ (18)
1080000	3403000	WATER RIGHTS - OTHER PRODUCTION	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3403000	Total	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3410000	STRUCTURES & IMPROVEMENTS	\$ (16,281)	\$ (271)	\$ (4,191)	\$ (1,289)	\$ (7,047)	\$ (868)	\$ (2,563)	\$ (52)
1080000	3410000	STRUCTURES & IMPROVEMENTS	\$ (1,049)	\$ (17)	\$ (270)	\$ (83)	\$ (454)	\$ (56)	\$ (165)	\$ (3)
1080000	3410000	Total	\$ (17,330)	\$ (288)	\$ (4,461)	\$ (1,372)	\$ (7,501)	\$ (924)	\$ (2,728)	\$ (55)
1080000	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	\$ (961)	\$ (16)	\$ (247)	\$ (76)	\$ (416)	\$ (51)	\$ (151)	\$ (3)
1080000	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	\$ (585)	\$ (10)	\$ (150)	\$ (46)	\$ (253)	\$ (31)	\$ (92)	\$ (2)
1080000	3420000	Total	\$ (1,546)	\$ (26)	\$ (398)	\$ (122)	\$ (669)	\$ (82)	\$ (243)	\$ (5)
1080000	3430000	PRIME MOVERS	\$ (186,812)	\$ (3,105)	\$ (48,092)	\$ (14,794)	\$ (80,860)	\$ (9,961)	\$ (29,403)	\$ (597)
1080000	3430000	PRIME MOVERS	\$ (13,150)	\$ (3,383)	\$ (3,383)	\$ (1,041)	\$ (5,694)	\$ (701)	\$ (2,069)	\$ (42)
1080000	3430000	Total	\$ (199,962)	\$ (3,324)	\$ (51,475)	\$ (15,835)	\$ (86,554)	\$ (10,662)	\$ (31,472)	\$ (640)
1080000	3440000	GENERATORS	\$ (43,326)	\$ (720)	\$ (11,154)	\$ (3,431)	\$ (18,753)	\$ (2,310)	\$ (6,819)	\$ (139)
1080000	3440000	GENERATORS	\$ (4,214)	\$ (70)	\$ (1,084)	\$ (334)	\$ (1,825)	\$ (225)	\$ (663)	\$ (14)
1080000	3440000	Total	\$ (47,540)	\$ (790)	\$ (12,238)	\$ (3,765)	\$ (20,578)	\$ (2,535)	\$ (7,482)	\$ (152)
1080000	3450000	ACCESSORY ELECTRIC EQUIPMENT	\$ (22,032)	\$ (366)	\$ (5,672)	\$ (1,745)	\$ (9,536)	\$ (1,175)	\$ (3,468)	\$ (70)
1080000	3450000	ACCESSORY ELECTRIC EQUIPMENT	\$ (622)	\$ (10)	\$ (160)	\$ (49)	\$ (269)	\$ (33)	\$ (98)	\$ (2)



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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1080000	3450000	Total	\$ (22,654)	\$ (377)	\$ (5,832)	\$ (1,794)	\$ (9,806)	\$ (1,208)	\$ (3,565)	\$ (72)
1080000	3460000	MISCELLANEOUS PWR PLANT EQUIP	\$ (1,303)	\$ (22)	\$ (336)	\$ (103)	\$ (564)	\$ (70)	\$ (205)	\$ (4)
1080000	3460000	Total	\$ (1,303)	\$ (22)	\$ (336)	\$ (103)	\$ (564)	\$ (70)	\$ (205)	\$ (4)
1080000	3502000	LAND RIGHTS	\$ (22,366)	\$ (372)	\$ (5,756)	\$ (1,771)	\$ (9,681)	\$ (1,193)	\$ (3,520)	\$ (72)
1080000	3502000	Total	\$ (22,366)	\$ (372)	\$ (5,756)	\$ (1,771)	\$ (9,681)	\$ (1,193)	\$ (3,520)	\$ (72)
1080000	3520000	STRUCTURES & IMPROVEMENTS	\$ (16,264)	\$ (270)	\$ (4,187)	\$ (1,288)	\$ (7,040)	\$ (867)	\$ (2,560)	\$ (52)
1080000	3520000	Total	\$ (16,264)	\$ (270)	\$ (4,187)	\$ (1,288)	\$ (7,040)	\$ (867)	\$ (2,560)	\$ (52)
1080000	3530000	STATION EQUIPMENT	\$ (240,779)	\$ (4,002)	\$ (61,985)	\$ (19,068)	\$ (104,219)	\$ (12,839)	\$ (37,897)	\$ (770)
1080000	3530000	Total	\$ (240,779)	\$ (4,002)	\$ (61,985)	\$ (19,068)	\$ (104,219)	\$ (12,839)	\$ (37,897)	\$ (770)
1080000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	\$ (23,372)	\$ (388)	\$ (6,017)	\$ (1,851)	\$ (10,116)	\$ (1,246)	\$ (3,678)	\$ (75)
1080000	3534000	Total	\$ (23,372)	\$ (388)	\$ (6,017)	\$ (1,851)	\$ (10,116)	\$ (1,246)	\$ (3,678)	\$ (75)
1080000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$ (17,569)	\$ (292)	\$ (4,523)	\$ (1,391)	\$ (7,605)	\$ (937)	\$ (2,765)	\$ (56)
1080000	3537000	Total	\$ (17,569)	\$ (292)	\$ (4,523)	\$ (1,391)	\$ (7,605)	\$ (937)	\$ (2,765)	\$ (56)
1080000	3540000	TOWERS AND FIXTURES	\$ (176,227)	\$ (2,929)	\$ (45,367)	\$ (13,956)	\$ (76,278)	\$ (9,397)	\$ (27,737)	\$ (564)
1080000	3540000	Total	\$ (176,227)	\$ (2,929)	\$ (45,367)	\$ (13,956)	\$ (76,278)	\$ (9,397)	\$ (27,737)	\$ (564)
1080000	3550000	POLES AND FIXTURES	\$ (252,490)	\$ (4,197)	\$ (65,000)	\$ (19,995)	\$ (109,288)	\$ (13,463)	\$ (39,740)	\$ (807)
1080000	3550000	Total	\$ (252,490)	\$ (4,197)	\$ (65,000)	\$ (19,995)	\$ (109,288)	\$ (13,463)	\$ (39,740)	\$ (807)
1080000	3560000	OVERHEAD CONDUCTORS & DEVICES	\$ (374,404)	\$ (6,223)	\$ (96,385)	\$ (29,649)	\$ (162,058)	\$ (19,964)	\$ (58,928)	\$ (1,197)
1080000	3560000	Total	\$ (374,404)	\$ (6,223)	\$ (96,385)	\$ (29,649)	\$ (162,058)	\$ (19,964)	\$ (58,928)	\$ (1,197)
1080000	3562000	CLEARING AND GRADING	\$ (8,445)	\$ (140)	\$ (2,174)	\$ (669)	\$ (3,655)	\$ (450)	\$ (1,329)	\$ (27)
1080000	3562000	Total	\$ (8,445)	\$ (140)	\$ (2,174)	\$ (669)	\$ (3,655)	\$ (450)	\$ (1,329)	\$ (27)
1080000	3570000	UNDERGROUND CONDUIT	\$ (555)	\$ (9)	\$ (143)	\$ (44)	\$ (240)	\$ (30)	\$ (87)	\$ (2)
1080000	3570000	Total	\$ (555)	\$ (9)	\$ (143)	\$ (44)	\$ (240)	\$ (30)	\$ (87)	\$ (2)
1080000	3580000	UNDERGROUND CONDUCTORS & DEVICES	\$ (1,345)	\$ (22)	\$ (346)	\$ (107)	\$ (582)	\$ (72)	\$ (212)	\$ (4)
1080000	3580000	Total	\$ (1,345)	\$ (22)	\$ (346)	\$ (107)	\$ (582)	\$ (72)	\$ (212)	\$ (4)
1080000	3590000	ROADS AND TRAILS	\$ (3,287)	\$ (55)	\$ (846)	\$ (260)	\$ (1,423)	\$ (175)	\$ (517)	\$ (11)
1080000	3590000	Total	\$ (3,287)	\$ (55)	\$ (846)	\$ (260)	\$ (1,423)	\$ (175)	\$ (517)	\$ (11)
1080000	3602000	LAND RIGHTS	\$ (476)	\$ (476)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3602000	LAND RIGHTS	\$ (259)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (259)	\$ (0)	\$ (0)
1080000	3602000	LAND RIGHTS	\$ (1,691)	\$ (0)	\$ (1,691)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3602000	LAND RIGHTS	\$ (1,690)	\$ (0)	\$ (0)	\$ (0)	\$ (1,690)	\$ (0)	\$ (0)	\$ (0)
1080000	3602000	LAND RIGHTS	\$ (134)	\$ (0)	\$ (0)	\$ (134)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3602000	LAND RIGHTS	\$ (1,104)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1,104)	\$ (0)
1080000	3602000	LAND RIGHTS	\$ (379)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (379)	\$ (0)
1080000	3602000	Total	\$ (5,733)	\$ (476)	\$ (1,691)	\$ (134)	\$ (1,690)	\$ (259)	\$ (1,482)	\$ (0)
1080000	3610000	STRUCTURES & IMPROVEMENTS	\$ (508)	\$ (508)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3610000	STRUCTURES & IMPROVEMENTS	\$ (439)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (439)	\$ (0)	\$ (0)
1080000	3610000	STRUCTURES & IMPROVEMENTS	\$ (3,203)	\$ (0)	\$ (3,203)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3610000	STRUCTURES & IMPROVEMENTS	\$ (587)	\$ (0)	\$ (0)	\$ (587)	\$ (6,595)	\$ (0)	\$ (0)	\$ (0)
1080000	3610000	STRUCTURES & IMPROVEMENTS	\$ (2,070)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (2,070)	\$ (0)
1080000	3610000	STRUCTURES & IMPROVEMENTS	\$ (66)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (66)	\$ (0)
1080000	3610000	Total	\$ (13,468)	\$ (508)	\$ (3,203)	\$ (587)	\$ (6,595)	\$ (439)	\$ (2,136)	\$ (0)
1080000	3620000	STATION EQUIPMENT	\$ (3,981)	\$ (3,981)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3620000	STATION EQUIPMENT	\$ (8,931)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (8,931)	\$ (0)	\$ (0)
1080000	3620000	STATION EQUIPMENT	\$ (52,669)	\$ (0)	\$ (52,669)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)



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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1080000	3620000	UT	\$ (77,373)	\$0	\$0	\$0	\$ (77,373)	\$0	\$0	\$0
1080000	3620000	WA	\$ (13,810)	\$0	\$0	\$ (13,810)	\$0	\$0	\$0	\$0
1080000	3620000	WYP	\$ (36,043)	\$0	\$0	\$0	\$0	\$0	\$ (36,043)	\$0
1080000	3620000	WYU	\$ (2,322)	\$0	\$0	\$0	\$0	\$0	\$ (2,322)	\$0
<b>3620000 Total</b>			<b>\$ (195,128)</b>	<b>\$ (3,981)</b>	<b>\$ (62,669)</b>	<b>\$ (13,810)</b>	<b>\$ (77,373)</b>	<b>\$ (8,931)</b>	<b>\$ (38,365)</b>	<b>\$0</b>
1080000	3627000	CA	\$ (158)	\$ (158)	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3627000	IDU	\$ (267)	\$0	\$0	\$0	\$0	\$ (267)	\$0	\$0
1080000	3627000	OR	\$ (1,779)	\$0	\$ (1,779)	\$0	\$0	\$0	\$0	\$0
1080000	3627000	UT	\$ (7,079)	\$0	\$0	\$ (7,079)	\$0	\$0	\$0	\$0
1080000	3627000	WA	\$ (572)	\$0	\$ (572)	\$0	\$0	\$0	\$0	\$0
1080000	3627000	WYP	\$ (1,745)	\$0	\$0	\$0	\$0	\$0	\$ (1,745)	\$0
1080000	3627000	WYU	\$ (11)	\$0	\$0	\$0	\$0	\$0	\$ (11)	\$0
<b>3627000 Total</b>			<b>\$ (11,611)</b>	<b>\$ (158)</b>	<b>\$ (1,779)</b>	<b>\$ (572)</b>	<b>\$ (7,079)</b>	<b>\$ (267)</b>	<b>\$ (1,756)</b>	<b>\$0</b>
1080000	3630000	UT	\$ (360)	\$0	\$0	\$0	\$ (360)	\$0	\$0	\$0
<b>3630000 Total</b>			<b>\$ (360)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ (360)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1080000	3637000	UT	\$ (36)	\$0	\$0	\$0	\$ (36)	\$0	\$0	\$0
<b>3637000 Total</b>			<b>\$ (36)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ (36)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1080000	3640000	CA	\$ (25,353)	\$ (25,353)	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3640000	IDU	\$ (34,447)	\$0	\$0	\$0	\$0	\$ (34,447)	\$0	\$0
1080000	3640000	OR	\$ (194,630)	\$0	\$ (194,630)	\$0	\$0	\$0	\$0	\$0
1080000	3640000	UT	\$ (135,806)	\$0	\$0	\$ (135,806)	\$0	\$0	\$0	\$0
1080000	3640000	WA	\$ (44,767)	\$0	\$ (44,767)	\$0	\$0	\$0	\$0	\$0
1080000	3640000	WYP	\$ (34,089)	\$0	\$0	\$0	\$0	\$0	\$ (34,089)	\$0
1080000	3640000	WYU	\$ (6,034)	\$0	\$0	\$0	\$0	\$0	\$ (6,034)	\$0
<b>3640000 Total</b>			<b>\$ (475,126)</b>	<b>\$ (25,353)</b>	<b>\$ (194,630)</b>	<b>\$ (44,767)</b>	<b>\$ (135,806)</b>	<b>\$ (34,447)</b>	<b>\$ (40,123)</b>	<b>\$0</b>
1080000	3650000	CA	\$ (12,211)	\$ (12,211)	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3650000	IDU	\$ (10,594)	\$0	\$0	\$0	\$0	\$ (10,594)	\$0	\$0
1080000	3650000	OR	\$ (119,281)	\$0	\$ (119,281)	\$0	\$0	\$0	\$0	\$0
1080000	3650000	UT	\$ (52,474)	\$0	\$0	\$ (52,474)	\$0	\$0	\$0	\$0
1080000	3650000	WA	\$ (26,968)	\$0	\$ (26,968)	\$0	\$0	\$0	\$0	\$0
1080000	3650000	WYP	\$ (33,492)	\$0	\$0	\$0	\$0	\$0	\$ (33,492)	\$0
1080000	3650000	WYU	\$ (3,132)	\$0	\$0	\$0	\$0	\$0	\$ (3,132)	\$0
<b>3650000 Total</b>			<b>\$ (258,153)</b>	<b>\$ (12,211)</b>	<b>\$ (119,281)</b>	<b>\$ (26,968)</b>	<b>\$ (52,474)</b>	<b>\$ (10,594)</b>	<b>\$ (36,624)</b>	<b>\$0</b>
1080000	3660000	CA	\$ (7,517)	\$ (7,517)	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3660000	IDU	\$ (3,261)	\$0	\$0	\$0	\$0	\$ (3,261)	\$0	\$0
1080000	3660000	OR	\$ (32,902)	\$0	\$ (32,902)	\$0	\$0	\$0	\$0	\$0
1080000	3660000	UT	\$ (57,941)	\$0	\$0	\$ (57,941)	\$0	\$0	\$0	\$0
1080000	3660000	WA	\$ (9,652)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3660000	WYP	\$ (6,510)	\$0	\$0	\$ (9,652)	\$0	\$0	\$ (6,510)	\$0
1080000	3660000	WYU	\$ (2,401)	\$0	\$0	\$0	\$0	\$0	\$ (2,401)	\$0
<b>3660000 Total</b>			<b>\$ (120,186)</b>	<b>\$ (7,517)</b>	<b>\$ (32,902)</b>	<b>\$ (9,652)</b>	<b>\$ (57,941)</b>	<b>\$ (3,261)</b>	<b>\$ (8,911)</b>	<b>\$0</b>
1080000	3670000	CA	\$ (13,450)	\$ (13,450)	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3670000	IDU	\$ (10,700)	\$0	\$0	\$0	\$0	\$ (10,700)	\$0	\$0
1080000	3670000	OR	\$ (54,144)	\$0	\$ (54,144)	\$0	\$0	\$0	\$0	\$0
1080000	3670000	UT	\$ (163,206)	\$0	\$0	\$ (163,206)	\$0	\$0	\$0	\$0
1080000	3670000	WA	\$ (8,251)	\$0	\$0	\$ (8,251)	\$0	\$0	\$0	\$0



**Depreciation Reserve (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1080000	UNDERGROUND CONDUCTORS & DEVICES	WYP	\$ (16,146)	\$0	\$0	\$0	\$0	\$0	\$ (16,146)	\$0
1080000	UNDERGROUND CONDUCTORS & DEVICES	WYU	\$ (11,947)	\$0	\$0	\$0	\$0	\$0	\$ (11,947)	\$0
	<b>3670000 Total</b>		<b>\$ (277,843)</b>	<b>\$ (13,450)</b>	<b>\$ (54,144)</b>	<b>\$ (8,251)</b>	<b>\$ (163,206)</b>	<b>\$ (10,700)</b>	<b>\$ (28,092)</b>	<b>\$0</b>
1080000	LINE TRANSFORMERS	CA	\$ (21,403)	\$ (21,403)	\$0	\$0	\$0	\$0	\$0	\$0
1080000	LINE TRANSFORMERS	IDU	\$ (23,349)	\$0	\$0	\$0	\$0	\$ (23,349)	\$0	\$0
1080000	LINE TRANSFORMERS	OR	\$ (156,682)	\$0	\$ (156,682)	\$0	\$0	\$0	\$0	\$0
1080000	LINE TRANSFORMERS	UT	\$ (87,937)	\$0	\$0	\$ (87,937)	\$0	\$0	\$0	\$0
1080000	LINE TRANSFORMERS	WA	\$ (40,696)	\$0	\$0	\$ (40,696)	\$0	\$0	\$0	\$0
1080000	LINE TRANSFORMERS	WYP	\$ (25,774)	\$0	\$0	\$0	\$0	\$0	\$ (25,774)	\$0
1080000	LINE TRANSFORMERS	WYU	\$ (4,831)	\$0	\$0	\$0	\$0	\$0	\$ (4,831)	\$0
	<b>3680000 Total</b>		<b>\$ (360,673)</b>	<b>\$ (21,403)</b>	<b>\$ (156,682)</b>	<b>\$ (40,696)</b>	<b>\$ (87,937)</b>	<b>\$ (23,349)</b>	<b>\$ (30,605)</b>	<b>\$0</b>
1080000	SERVICES - OVERHEAD	CA	\$ (3,287)	\$ (3,287)	\$0	\$0	\$0	\$0	\$0	\$0
1080000	SERVICES - OVERHEAD	IDU	\$ (3,503)	\$0	\$0	\$0	\$0	\$ (3,503)	\$0	\$0
1080000	SERVICES - OVERHEAD	OR	\$ (21,082)	\$0	\$ (21,082)	\$0	\$0	\$0	\$0	\$0
1080000	SERVICES - OVERHEAD	UT	\$ (23,792)	\$0	\$0	\$ (23,792)	\$0	\$0	\$0	\$0
1080000	SERVICES - OVERHEAD	WA	\$ (6,386)	\$0	\$0	\$ (6,386)	\$0	\$0	\$0	\$0
1080000	SERVICES - OVERHEAD	WYP	\$ (3,733)	\$0	\$0	\$0	\$0	\$0	\$ (3,733)	\$0
1080000	SERVICES - OVERHEAD	WYU	\$ (589)	\$0	\$0	\$0	\$0	\$0	\$ (589)	\$0
	<b>3691000 Total</b>		<b>\$ (62,373)</b>	<b>\$ (3,287)</b>	<b>\$ (21,082)</b>	<b>\$ (6,386)</b>	<b>\$ (23,792)</b>	<b>\$ (3,503)</b>	<b>\$ (4,322)</b>	<b>\$0</b>
1080000	SERVICES - UNDERGROUND	CA	\$ (5,270)	\$ (5,270)	\$0	\$0	\$0	\$0	\$0	\$0
1080000	SERVICES - UNDERGROUND	IDU	\$ (6,897)	\$0	\$0	\$0	\$0	\$ (6,897)	\$0	\$0
1080000	SERVICES - UNDERGROUND	OR	\$ (40,074)	\$0	\$ (40,074)	\$0	\$0	\$0	\$0	\$0
1080000	SERVICES - UNDERGROUND	UT	\$ (29,486)	\$0	\$0	\$ (29,486)	\$0	\$0	\$0	\$0
1080000	SERVICES - UNDERGROUND	WA	\$ (9,671)	\$0	\$0	\$ (9,671)	\$0	\$0	\$0	\$0
1080000	SERVICES - UNDERGROUND	WYP	\$ (8,566)	\$0	\$0	\$0	\$0	\$0	\$ (8,566)	\$0
1080000	SERVICES - UNDERGROUND	WYU	\$ (1,834)	\$0	\$0	\$0	\$0	\$0	\$ (1,834)	\$0
	<b>3692000 Total</b>		<b>\$ (101,798)</b>	<b>\$ (5,270)</b>	<b>\$ (40,074)</b>	<b>\$ (9,671)</b>	<b>\$ (29,486)</b>	<b>\$ (6,897)</b>	<b>\$ (10,400)</b>	<b>\$0</b>
1080000	METERS	CA	\$ (1,789)	\$ (1,789)	\$0	\$0	\$0	\$0	\$0	\$0
1080000	METERS	IDU	\$ (8,324)	\$0	\$0	\$0	\$0	\$ (8,324)	\$0	\$0
1080000	METERS	OR	\$ (31,826)	\$0	\$ (31,826)	\$0	\$0	\$0	\$0	\$0
1080000	METERS	UT	\$ (29,053)	\$0	\$0	\$ (29,053)	\$0	\$0	\$0	\$0
1080000	METERS	WA	\$ (7,851)	\$0	\$0	\$ (7,851)	\$0	\$0	\$0	\$0
1080000	METERS	WYP	\$ (4,609)	\$0	\$0	\$0	\$0	\$0	\$ (4,609)	\$0
1080000	METERS	WYU	\$ (1,446)	\$0	\$0	\$0	\$0	\$0	\$ (1,446)	\$0
	<b>3700000 Total</b>		<b>\$ (84,899)</b>	<b>\$ (1,789)</b>	<b>\$ (31,826)</b>	<b>\$ (7,851)</b>	<b>\$ (29,053)</b>	<b>\$ (8,324)</b>	<b>\$ (6,055)</b>	<b>\$0</b>
1080000	INSTALL ON CUSTOMERS PREMISES	CA	\$ (214)	\$ (214)	\$0	\$0	\$0	\$0	\$0	\$0
1080000	INSTALL ON CUSTOMERS PREMISES	IDU	\$ (134)	\$0	\$0	\$0	\$0	\$ (134)	\$0	\$0
1080000	INSTALL ON CUSTOMERS PREMISES	OR	\$ (2,420)	\$0	\$ (2,420)	\$0	\$0	\$0	\$0	\$0
1080000	INSTALL ON CUSTOMERS PREMISES	UT	\$ (3,605)	\$0	\$0	\$ (3,605)	\$0	\$0	\$0	\$0
1080000	INSTALL ON CUSTOMERS PREMISES	WA	\$ (277)	\$0	\$0	\$ (277)	\$0	\$0	\$0	\$0
1080000	INSTALL ON CUSTOMERS PREMISES	WYP	\$ (920)	\$0	\$0	\$0	\$0	\$0	\$ (920)	\$0
1080000	INSTALL ON CUSTOMERS PREMISES	WYU	\$ (149)	\$0	\$0	\$0	\$0	\$0	\$ (149)	\$0
	<b>3710000 Total</b>		<b>\$ (7,719)</b>	<b>\$ (214)</b>	<b>\$ (2,420)</b>	<b>\$ (277)</b>	<b>\$ (3,605)</b>	<b>\$ (134)</b>	<b>\$ (1,068)</b>	<b>\$0</b>
1080000	STREET LIGHTING & SIGNAL SYSTEMS	CA	\$ (560)	\$ (560)	\$0	\$0	\$0	\$0	\$0	\$0
1080000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	\$ (480)	\$0	\$0	\$0	\$0	\$ (480)	\$0	\$0
1080000	STREET LIGHTING & SIGNAL SYSTEMS	OR	\$ (8,072)	\$0	\$ (8,072)	\$0	\$0	\$0	\$0	\$0



**Depreciation Reserve (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1080000	3730000	UT	\$ (13,023)	\$0	\$0	\$0	\$ (13,023)	\$0	\$0	\$0
1080000	3730000	WA	\$ (2,076)	\$0	\$0	\$ (2,076)	\$0	\$0	\$0	\$0
1080000	3730000	WYP	\$ (2,427)	\$0	\$0	\$0	\$0	\$ (2,427)	\$ (2,427)	\$0
1080000	3730000	WYU	\$ (894)	\$0	\$0	\$0	\$0	\$0	\$ (894)	\$0
<b>3730000 Total</b>			<b>\$ (27,532)</b>	<b>\$ (560)</b>	<b>\$ (8,072)</b>	<b>\$ (2,076)</b>	<b>\$ (13,023)</b>	<b>\$ (480)</b>	<b>\$ (3,320)</b>	<b>\$0</b>
1080000	3892000	IDU	\$ (1)	\$0	\$0	\$0	\$0	\$ (1)	\$0	\$0
1080000	3892000	SG	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3892000	UT	\$ (8)	\$0	\$0	\$0	\$ (8)	\$0	\$0	\$0
1080000	3892000	WYP	\$ (3)	\$0	\$0	\$0	\$0	\$ (3)	\$ (3)	\$0
1080000	3892000	WYU	\$ (2)	\$0	\$0	\$0	\$0	\$0	\$ (2)	\$0
<b>3892000 Total</b>			<b>\$ (14)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (8)</b>	<b>\$ (1)</b>	<b>\$ (5)</b>	<b>\$ (0)</b>
1080000	3900000	CA	\$ (574)	\$ (574)	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3900000	CN	\$ (1,585)	\$ (42)	\$ (116)	\$ (727)	\$ (66)	\$ (66)	\$ (124)	\$0
1080000	3900000	IDU	\$ (3,602)	\$0	\$0	\$0	\$ (3,602)	\$0	\$0	\$0
1080000	3900000	OR	\$ (5,947)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3900000	SG	\$ (1,842)	\$ (31)	\$ (474)	\$ (146)	\$ (797)	\$ (98)	\$ (290)	\$ (6)
1080000	3900000	SO	\$ (18,730)	\$ (427)	\$ (5,101)	\$ (1,457)	\$ (8,035)	\$ (986)	\$ (2,681)	\$ (43)
1080000	3900000	UT	\$ (10,543)	\$0	\$0	\$0	\$ (10,543)	\$0	\$0	\$0
1080000	3900000	WA	\$ (4,537)	\$0	\$0	\$ (4,537)	\$0	\$0	\$0	\$0
1080000	3900000	WYP	\$ (1,087)	\$0	\$0	\$0	\$0	\$0	\$ (1,087)	\$0
1080000	3900000	WYU	\$ (1,020)	\$0	\$0	\$0	\$0	\$0	\$ (1,020)	\$0
<b>3900000 Total</b>			<b>\$ (49,467)</b>	<b>\$ (1,074)</b>	<b>\$ (12,032)</b>	<b>\$ (6,256)</b>	<b>\$ (20,103)</b>	<b>\$ (4,751)</b>	<b>\$ (5,203)</b>	<b>\$ (49)</b>
1080000	3903000	CA	\$ (32)	\$ (32)	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3903000	CN	\$ (561)	\$ (15)	\$ (41)	\$ (257)	\$ (23)	\$ (23)	\$ (44)	\$0
1080000	3903000	IDU	\$ (5)	\$0	\$0	\$0	\$ (5)	\$0	\$0	\$0
1080000	3903000	OR	\$ (171)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3903000	SG	\$ (22)	\$ (0)	\$ (2)	\$ (9)	\$ (1)	\$ (1)	\$ (3)	\$ (0)
1080000	3903000	SO	\$ (5,701)	\$ (130)	\$ (443)	\$ (2,446)	\$ (300)	\$ (300)	\$ (816)	\$ (13)
1080000	3903000	UT	\$ (70)	\$0	\$0	\$ (70)	\$0	\$0	\$0	\$0
1080000	3903000	WA	\$ (6)	\$0	\$ (6)	\$0	\$0	\$0	\$0	\$0
1080000	3903000	WYP	\$ (125)	\$0	\$0	\$0	\$0	\$0	\$ (125)	\$0
1080000	3903000	WYU	\$ (2)	\$0	\$0	\$0	\$0	\$0	\$ (2)	\$0
<b>3903000 Total</b>			<b>\$ (6,695)</b>	<b>\$ (177)</b>	<b>\$ (493)</b>	<b>\$ (2,783)</b>	<b>\$ (330)</b>	<b>\$ (950)</b>	<b>\$ (950)</b>	<b>\$ (13)</b>
1080000	3910000	CA	\$ (68)	\$ (68)	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3910000	CN	\$ (1,055)	\$ (28)	\$ (77)	\$ (484)	\$ (44)	\$ (44)	\$ (83)	\$0
1080000	3910000	IDU	\$ (87)	\$0	\$0	\$0	\$ (87)	\$0	\$0	\$0
1080000	3910000	OR	\$ (932)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3910000	SE	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3910000	SG	\$ (1,404)	\$ (23)	\$ (111)	\$ (608)	\$ (75)	\$ (75)	\$ (221)	\$ (4)
1080000	3910000	SO	\$ (7,040)	\$ (161)	\$ (547)	\$ (3,020)	\$ (370)	\$ (370)	\$ (1,008)	\$ (16)
1080000	3910000	SSGCH	\$ (50)	\$ (1)	\$ (4)	\$ (21)	\$ (3)	\$ (3)	\$ (8)	\$ (0)
1080000	3910000	UT	\$ (448)	\$0	\$0	\$ (448)	\$0	\$0	\$0	\$0
1080000	3910000	WA	\$ (369)	\$0	\$ (369)	\$0	\$0	\$0	\$0	\$0
1080000	3910000	WYP	\$ (452)	\$0	\$0	\$0	\$0	\$0	\$ (452)	\$0
1080000	3910000	WYU	\$ (41)	\$0	\$0	\$0	\$0	\$0	\$ (41)	\$0
<b>3910000 Total</b>			<b>\$ (11,946)</b>	<b>\$ (281)</b>	<b>\$ (1,109)</b>	<b>\$ (4,581)</b>	<b>\$ (579)</b>	<b>\$ (1,813)</b>	<b>\$ (1,813)</b>	<b>\$ (21)</b>



**Depreciation Reserve (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1080000	3911000	SO	\$ (1,869)	\$ (43)	\$ (509)	\$ (145)	\$ (802)	\$ (96)	\$ (268)	\$ (4)
	<b>3911000 Total</b>		<b>\$ (1,869)</b>	<b>\$ (43)</b>	<b>\$ (509)</b>	<b>\$ (145)</b>	<b>\$ (802)</b>	<b>\$ (96)</b>	<b>\$ (268)</b>	<b>\$ (4)</b>
1080000	3912000	CA	\$ (62)	\$ (62)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3912000	CN	\$ (73)	\$ (73)	\$ (886)	\$ (202)	\$ (1,264)	\$ (114)	\$ (216)	\$ 0
1080000	3912000	IDU	\$ (369)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (369)	\$ 0	\$ 0
1080000	3912000	OR	\$ (848)	\$ 0	\$ (848)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3912000	SE	\$ (54)	\$ (1)	\$ (4)	\$ (23)	\$ 0	\$ (3)	\$ (9)	\$ (0)
1080000	3912000	SG	\$ (651)	\$ (11)	\$ (168)	\$ (52)	\$ (282)	\$ (35)	\$ (102)	\$ (2)
1080000	3912000	SO	\$ (17,904)	\$ (409)	\$ (4,876)	\$ (1,392)	\$ (7,681)	\$ (942)	\$ (2,563)	\$ (41)
1080000	3912000	UT	\$ (1,001)	\$ 0	\$ 0	\$ 0	\$ (1,001)	\$ 0	\$ 0	\$ 0
1080000	3912000	WA	\$ (385)	\$ 0	\$ 0	\$ (385)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3912000	WYP	\$ (973)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (973)	\$ 0
1080000	3912000	WYU	\$ (54)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (54)	\$ 0
	<b>3912000 Total</b>		<b>\$ (25,057)</b>	<b>\$ (555)</b>	<b>\$ (6,791)</b>	<b>\$ (2,035)</b>	<b>\$ (10,251)</b>	<b>\$ (1,463)</b>	<b>\$ (3,918)</b>	<b>\$ (43)</b>
1080000	3913000	CN	\$ (12)	\$ (0)	\$ (4)	\$ (1)	\$ (6)	\$ (1)	\$ (1)	\$ 0
1080000	3913000	OR	\$ (18)	\$ 0	\$ (18)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3913000	SG	\$ (310)	\$ (5)	\$ (80)	\$ (25)	\$ (134)	\$ (17)	\$ (49)	\$ (1)
1080000	3913000	SO	\$ (73)	\$ (2)	\$ (20)	\$ (6)	\$ (31)	\$ (4)	\$ (10)	\$ (0)
1080000	3913000	UT	\$ (13)	\$ 0	\$ 0	\$ 0	\$ (13)	\$ 0	\$ 0	\$ 0
1080000	3913000	WA	\$ (5)	\$ 0	\$ 0	\$ (5)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3913000	WYP	\$ (13)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (13)	\$ 0
	<b>3913000 Total</b>		<b>\$ (445)</b>	<b>\$ (7)</b>	<b>\$ (122)</b>	<b>\$ (36)</b>	<b>\$ (185)</b>	<b>\$ (21)</b>	<b>\$ (73)</b>	<b>\$ (1)</b>
1080000	3920100	CA	\$ (27)	\$ (27)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920100	IDU	\$ (206)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (206)	\$ 0	\$ 0
1080000	3920100	OR	\$ (771)	\$ 0	\$ (771)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920100	SG	\$ (300)	\$ (5)	\$ (77)	\$ (24)	\$ (130)	\$ (16)	\$ (47)	\$ (1)
1080000	3920100	SO	\$ (449)	\$ (10)	\$ (122)	\$ (35)	\$ (193)	\$ (24)	\$ (64)	\$ (1)
1080000	3920100	SSGCH	\$ (32)	\$ (1)	\$ (6)	\$ (3)	\$ (13)	\$ (2)	\$ (5)	\$ (0)
1080000	3920100	UT	\$ (1,117)	\$ 0	\$ 0	\$ 0	\$ (1,117)	\$ 0	\$ 0	\$ 0
1080000	3920100	WA	\$ (191)	\$ 0	\$ 0	\$ (191)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920100	WYP	\$ (163)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (163)	\$ 0
1080000	3920100	WYU	\$ (8)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (8)	\$ 0
	<b>3920100 Total</b>		<b>\$ (3,264)</b>	<b>\$ (43)</b>	<b>\$ (979)</b>	<b>\$ (252)</b>	<b>\$ (1,452)</b>	<b>\$ (247)</b>	<b>\$ (288)</b>	<b>\$ (2)</b>
1080000	3920200	IDU	\$ (13)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (13)	\$ 0	\$ 0
1080000	3920200	OR	\$ (215)	\$ 0	\$ (215)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920200	SG	\$ (13)	\$ (0)	\$ (13)	\$ (5)	\$ 0	\$ (1)	\$ (2)	\$ (0)
1080000	3920200	SO	\$ (168)	\$ (4)	\$ (46)	\$ (13)	\$ (72)	\$ (9)	\$ (24)	\$ (0)
1080000	3920200	SSGCH	\$ (14)	\$ (0)	\$ (4)	\$ (1)	\$ (6)	\$ (1)	\$ (2)	\$ (0)
1080000	3920200	UT	\$ (193)	\$ 0	\$ 0	\$ (193)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920200	WA	\$ (35)	\$ 0	\$ 0	\$ (35)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920200	WYP	\$ (41)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (41)	\$ 0
	<b>3920200 Total</b>		<b>\$ (691)</b>	<b>\$ (4)</b>	<b>\$ (266)</b>	<b>\$ (50)</b>	<b>\$ (276)</b>	<b>\$ (23)</b>	<b>\$ (70)</b>	<b>\$ (0)</b>
1080000	3920400	CA	\$ (186)	\$ (186)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920400	IDU	\$ (669)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (669)	\$ 0	\$ 0
1080000	3920400	OR	\$ (2,361)	\$ 0	\$ (2,361)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920400	SE	\$ (62)	\$ (1)	\$ (15)	\$ (5)	\$ (26)	\$ (4)	\$ (11)	\$ (0)





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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1080000	3920400	SG	\$ (2,882)	\$ (48)	\$ (742)	\$ (228)	\$ (1,247)	\$ (154)	\$ (454)	\$ (9)
1080000	3920400	SO	\$ (492)	\$ (11)	\$ (134)	\$ (38)	\$ (211)	\$ (26)	\$ (70)	\$ (1)
1080000	3920400	SSGCH	\$ (89)	\$ (1)	\$ (24)	\$ (7)	\$ (37)	\$ (5)	\$ (14)	\$ (0)
1080000	3920400	SSGCT	\$ (11)	\$ (0)	\$ (3)	\$ (1)	\$ (5)	\$ (1)	\$ (2)	\$ (0)
1080000	3920400	UT	\$ (3,782)	\$ (0)	\$ (0)	\$ (0)	\$ (3,782)	\$ (0)	\$ (0)	\$ (0)
1080000	3920400	WA	\$ (507)	\$ (0)	\$ (0)	\$ (507)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3920400	WYP	\$ (611)	\$ (0)	\$ (0)	\$ (611)	\$ (0)	\$ (0)	\$ (611)	\$ (0)
1080000	3920400	WYU	\$ (151)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (151)	\$ (0)
	<b>3920400 Total</b>		<b>\$ (11,802)</b>	<b>\$ (248)</b>	<b>\$ (3,278)</b>	<b>\$ (786)</b>	<b>\$ (5,309)</b>	<b>\$ (858)</b>	<b>\$ (1,312)</b>	<b>\$ (11)</b>
1080000	3920500	CA	\$ (205)	\$ (205)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3920500	IDU	\$ (680)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (680)	\$ (0)	\$ (0)
1080000	3920500	OR	\$ (2,582)	\$ (0)	\$ (2,582)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3920500	SE	\$ (121)	\$ (2)	\$ (30)	\$ (9)	\$ (51)	\$ (7)	\$ (21)	\$ (0)
1080000	3920500	SG	\$ (1,652)	\$ (27)	\$ (425)	\$ (131)	\$ (715)	\$ (88)	\$ (260)	\$ (5)
1080000	3920500	SO	\$ (326)	\$ (7)	\$ (89)	\$ (25)	\$ (140)	\$ (17)	\$ (47)	\$ (1)
1080000	3920500	SSGCH	\$ (21)	\$ (0)	\$ (6)	\$ (2)	\$ (9)	\$ (1)	\$ (3)	\$ (0)
1080000	3920500	UT	\$ (4,583)	\$ (0)	\$ (0)	\$ (0)	\$ (4,583)	\$ (0)	\$ (0)	\$ (0)
1080000	3920500	WA	\$ (898)	\$ (0)	\$ (0)	\$ (898)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3920500	WYP	\$ (824)	\$ (0)	\$ (0)	\$ (824)	\$ (0)	\$ (0)	\$ (824)	\$ (0)
1080000	3920500	WYU	\$ (184)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (184)	\$ (0)
	<b>3920500 Total</b>		<b>\$ (12,073)</b>	<b>\$ (242)</b>	<b>\$ (3,131)</b>	<b>\$ (1,064)</b>	<b>\$ (5,498)</b>	<b>\$ (794)</b>	<b>\$ (1,338)</b>	<b>\$ (7)</b>
1080000	3920600	OR	\$ (42)	\$ (0)	\$ (42)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3920600	SE	\$ (2)	\$ (0)	\$ (1)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
1080000	3920600	SG	\$ (1,235)	\$ (21)	\$ (318)	\$ (98)	\$ (535)	\$ (66)	\$ (194)	\$ (4)
1080000	3920600	UT	\$ (81)	\$ (0)	\$ (0)	\$ (0)	\$ (81)	\$ (0)	\$ (0)	\$ (0)
	<b>3920600 Total</b>		<b>\$ (1,361)</b>	<b>\$ (21)</b>	<b>\$ (361)</b>	<b>\$ (98)</b>	<b>\$ (617)</b>	<b>\$ (66)</b>	<b>\$ (195)</b>	<b>\$ (4)</b>
1080000	3920900	CA	\$ (100)	\$ (100)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3920900	IDU	\$ (224)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (224)	\$ (0)	\$ (0)
1080000	3920900	OR	\$ (609)	\$ (0)	\$ (609)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3920900	SE	\$ (41)	\$ (1)	\$ (10)	\$ (3)	\$ (18)	\$ (3)	\$ (7)	\$ (0)
1080000	3920900	SG	\$ (604)	\$ (10)	\$ (155)	\$ (48)	\$ (261)	\$ (32)	\$ (95)	\$ (2)
1080000	3920900	SO	\$ (223)	\$ (5)	\$ (61)	\$ (17)	\$ (96)	\$ (12)	\$ (32)	\$ (1)
1080000	3920900	SSGCH	\$ (17)	\$ (0)	\$ (4)	\$ (1)	\$ (7)	\$ (1)	\$ (3)	\$ (0)
1080000	3920900	UT	\$ (3)	\$ (0)	\$ (1)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
1080000	3920900	WA	\$ (1,310)	\$ (0)	\$ (0)	\$ (0)	\$ (1,310)	\$ (0)	\$ (0)	\$ (0)
1080000	3920900	WYP	\$ (609)	\$ (0)	\$ (0)	\$ (124)	\$ (0)	\$ (0)	\$ (609)	\$ (0)
1080000	3920900	WYU	\$ (108)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (108)	\$ (0)
	<b>3920900 Total</b>		<b>\$ (3,971)</b>	<b>\$ (116)</b>	<b>\$ (840)</b>	<b>\$ (194)</b>	<b>\$ (1,693)</b>	<b>\$ (272)</b>	<b>\$ (855)</b>	<b>\$ (3)</b>
1080000	3921400	CA	\$ (16)	\$ (16)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3921400	IDU	\$ (13)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (13)	\$ (0)	\$ (0)
1080000	3921400	OR	\$ (68)	\$ (0)	\$ (68)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3921400	SG	\$ (92)	\$ (2)	\$ (24)	\$ (7)	\$ (40)	\$ (5)	\$ (14)	\$ (0)
1080000	3921400	SO	\$ (12)	\$ (0)	\$ (3)	\$ (1)	\$ (5)	\$ (1)	\$ (2)	\$ (0)
1080000	3921400	SSGCH	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
1080000	3921400	UT	\$ (66)	\$ (0)	\$ (0)	\$ (0)	\$ (66)	\$ (0)	\$ (0)	\$ (0)



**Depreciation Reserve (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1080000	3921400	WA	\$ (15)	\$ 0	\$ 0	\$ (15)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3921400	WYP	\$ (32)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (32)	\$ 0
1080000	3921400	WYU	\$ (4)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (4)	\$ 0
	<b>3921400 Total</b>		<b>\$ (319)</b>	<b>\$ (18)</b>	<b>\$ (95)</b>	<b>\$ (23)</b>	<b>\$ (112)</b>	<b>\$ (18)</b>	<b>\$ (52)</b>	<b>\$ (0)</b>
1080000	3921900	OR	\$ (84)	\$ 0	\$ (84)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3921900	SG	\$ (164)	\$ (3)	\$ (13)	\$ (13)	\$ (71)	\$ (9)	\$ (26)	\$ (1)
1080000	3921900	SO	\$ (144)	\$ (39)	\$ (11)	\$ (62)	\$ (62)	\$ (6)	\$ (21)	\$ (0)
1080000	3921900	UT	\$ (390)	\$ 0	\$ 0	\$ (390)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3921900	WA	\$ (80)	\$ 0	\$ (80)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3921900	WYP	\$ (36)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (36)	\$ 0
	<b>3921900 Total</b>		<b>\$ (897)</b>	<b>\$ (6)</b>	<b>\$ (165)</b>	<b>\$ (104)</b>	<b>\$ (522)</b>	<b>\$ (16)</b>	<b>\$ (82)</b>	<b>\$ (1)</b>
1080000	3923000	SO	\$ (475)	\$ (11)	\$ (129)	\$ (37)	\$ (204)	\$ (25)	\$ (68)	\$ (1)
	<b>3923000 Total</b>		<b>\$ (475)</b>	<b>\$ (11)</b>	<b>\$ (129)</b>	<b>\$ (37)</b>	<b>\$ (204)</b>	<b>\$ (25)</b>	<b>\$ (68)</b>	<b>\$ (1)</b>
1080000	3930000	CA	\$ (110)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3930000	IDU	\$ (202)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (202)	\$ 0	\$ 0
1080000	3930000	OR	\$ (990)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3930000	SG	\$ (1,374)	\$ (23)	\$ (354)	\$ (109)	\$ (595)	\$ (73)	\$ (216)	\$ (4)
1080000	3930000	SO	\$ (210)	\$ (5)	\$ (57)	\$ (16)	\$ (90)	\$ (11)	\$ (30)	\$ (0)
1080000	3930000	SSGCT	\$ (14)	\$ (0)	\$ (4)	\$ (1)	\$ (6)	\$ (1)	\$ (2)	\$ (0)
1080000	3930000	UT	\$ (1,503)	\$ 0	\$ 0	\$ 0	\$ (1,503)	\$ 0	\$ 0	\$ 0
1080000	3930000	WA	\$ (201)	\$ 0	\$ 0	\$ (201)	\$ 0	\$ 0	\$ (471)	\$ 0
1080000	3930000	WYP	\$ (471)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3930000	WYU	\$ (153)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (153)	\$ 0
	<b>3930000 Total</b>		<b>\$ (5,228)</b>	<b>\$ (138)</b>	<b>\$ (1,405)</b>	<b>\$ (327)</b>	<b>\$ (2,194)</b>	<b>\$ (287)</b>	<b>\$ (872)</b>	<b>\$ (5)</b>
1080000	3940000	CA	\$ (354)	\$ (354)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3940000	IDU	\$ (469)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (469)	\$ 0	\$ 0
1080000	3940000	OR	\$ (4,226)	\$ 0	\$ (4,226)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3940000	SE	\$ (4)	\$ (0)	\$ (0)	\$ (0)	\$ (2)	\$ (0)	\$ (1)	\$ (0)
1080000	3940000	SG	\$ (10,792)	\$ (179)	\$ (2,778)	\$ (855)	\$ (4,671)	\$ (575)	\$ (1,699)	\$ (35)
1080000	3940000	SO	\$ (1,933)	\$ (44)	\$ (526)	\$ (150)	\$ (829)	\$ (102)	\$ (277)	\$ (4)
1080000	3940000	SSGCH	\$ (649)	\$ (11)	\$ (172)	\$ (53)	\$ (273)	\$ (35)	\$ (104)	\$ (2)
1080000	3940000	SSGCT	\$ (4)	\$ (0)	\$ (1)	\$ (0)	\$ (2)	\$ (0)	\$ (1)	\$ (0)
1080000	3940000	UT	\$ (4,497)	\$ 0	\$ 0	\$ 0	\$ (4,497)	\$ 0	\$ 0	\$ 0
1080000	3940000	WA	\$ (1,225)	\$ 0	\$ 0	\$ (1,225)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3940000	WYP	\$ (1,547)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,547)	\$ 0
1080000	3940000	WYU	\$ (304)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (304)	\$ 0
	<b>3940000 Total</b>		<b>\$ (26,005)</b>	<b>\$ (7,705)</b>	<b>\$ (12,283)</b>	<b>\$ (2,283)</b>	<b>\$ (10,274)</b>	<b>\$ (1,181)</b>	<b>\$ (3,932)</b>	<b>\$ (41)</b>
1080000	3950000	CA	\$ (235)	\$ (235)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3950000	IDU	\$ (534)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (534)	\$ 0	\$ 0
1080000	3950000	OR	\$ (5,257)	\$ (5,257)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3950000	SE	\$ (6)	\$ (0)	\$ (0)	\$ (0)	\$ (3)	\$ (0)	\$ (1)	\$ (0)
1080000	3950000	SG	\$ (2,739)	\$ (46)	\$ (705)	\$ (217)	\$ (1,185)	\$ (146)	\$ (431)	\$ (9)
1080000	3950000	SO	\$ (2,674)	\$ (61)	\$ (728)	\$ (208)	\$ (1,147)	\$ (141)	\$ (383)	\$ (6)
1080000	3950000	SSGCH	\$ (74)	\$ (1)	\$ (20)	\$ (6)	\$ (31)	\$ (4)	\$ (12)	\$ (0)
1080000	3950000	UT	\$ (3,147)	\$ 0	\$ 0	\$ 0	\$ (3,147)	\$ 0	\$ 0	\$ 0
1080000	3950000	WA	\$ (1,148)	\$ 0	\$ 0	\$ (1,148)	\$ 0	\$ 0	\$ 0	\$ 0



**Depreciation Reserve (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
10800000	39500000	WYP	\$ (1,785)	\$0	\$0	\$0	\$0	\$0	\$ (1,785)	\$0
10800000	39500000	WYU	\$ (382)	\$0	\$0	\$0	\$0	\$0	\$ (382)	\$0
	<b>39500000 Total</b>		<b>\$ (17,981)</b>	<b>\$ (343)</b>	<b>\$ (6,711)</b>	<b>\$ (1,579)</b>	<b>\$ (5,514)</b>	<b>\$ (825)</b>	<b>\$ (2,994)</b>	<b>\$ (15)</b>
10800000	39603000	CA	\$ (302)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39603000	IDU	\$ (651)	\$0	\$0	\$0	\$0	\$ (651)	\$0	\$0
10800000	39603000	OR	\$ (2,263)	\$0	\$ (2,263)	\$0	\$0	\$0	\$0	\$0
10800000	39603000	SG	\$ (287)	\$ (5)	\$ (74)	\$ (23)	\$ (124)	\$ (15)	\$ (45)	\$ (1)
10800000	39603000	UT	\$ (1,945)	\$0	\$0	\$0	\$ (1,945)	\$0	\$0	\$0
10800000	39603000	WA	\$ (664)	\$0	\$0	\$ (664)	\$0	\$0	\$0	\$0
10800000	39603000	WYP	\$ (781)	\$0	\$0	\$0	\$0	\$0	\$ (781)	\$0
10800000	39603000	WYU	\$ (237)	\$0	\$0	\$0	\$0	\$0	\$ (237)	\$0
	<b>39603000 Total</b>		<b>\$ (7,130)</b>	<b>\$ (307)</b>	<b>\$ (2,337)</b>	<b>\$ (686)</b>	<b>\$ (2,069)</b>	<b>\$ (666)</b>	<b>\$ (1,063)</b>	<b>\$ (1)</b>
10800000	39607000	CA	\$ (59)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39607000	IDU	\$ (45)	\$0	\$0	\$0	\$0	\$ (45)	\$0	\$0
10800000	39607000	OR	\$ (260)	\$0	\$ (260)	\$0	\$0	\$0	\$0	\$0
10800000	39607000	SG	\$ (63)	\$ (1)	\$ (16)	\$ (5)	\$ (27)	\$ (3)	\$ (10)	\$ (0)
10800000	39607000	UT	\$ (719)	\$0	\$0	\$0	\$ (719)	\$0	\$0	\$0
10800000	39607000	WYP	\$ (63)	\$0	\$0	\$0	\$0	\$0	\$ (63)	\$0
10800000	39607000	WYU	\$ (68)	\$0	\$0	\$0	\$0	\$0	\$ (68)	\$0
	<b>39607000 Total</b>		<b>\$ (1,277)</b>	<b>\$ (61)</b>	<b>\$ (276)</b>	<b>\$ (6)</b>	<b>\$ (746)</b>	<b>\$ (48)</b>	<b>\$ (141)</b>	<b>\$ (0)</b>
10800000	39608000	CA	\$ (253)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39608000	IDU	\$ (403)	\$0	\$0	\$0	\$0	\$ (403)	\$0	\$0
10800000	39608000	OR	\$ (2,086)	\$0	\$ (2,086)	\$0	\$0	\$0	\$0	\$0
10800000	39608000	SG	\$ (6)	\$ (6)	\$ (88)	\$ (27)	\$ (149)	\$ (18)	\$ (54)	\$ (1)
10800000	39608000	SSGCH	\$ (22)	\$ (0)	\$ (6)	\$ (2)	\$ (9)	\$ (1)	\$ (3)	\$ (0)
10800000	39608000	UT	\$ (3,196)	\$0	\$0	\$0	\$ (3,196)	\$0	\$0	\$0
10800000	39608000	WA	\$ (672)	\$0	\$0	\$ (672)	\$0	\$0	\$0	\$0
10800000	39608000	WYP	\$ (543)	\$0	\$0	\$0	\$0	\$0	\$ (543)	\$0
10800000	39608000	WYU	\$ (198)	\$0	\$0	\$0	\$0	\$0	\$ (198)	\$0
	<b>39608000 Total</b>		<b>\$ (7,715)</b>	<b>\$ (259)</b>	<b>\$ (2,180)</b>	<b>\$ (701)</b>	<b>\$ (3,354)</b>	<b>\$ (422)</b>	<b>\$ (798)</b>	<b>\$ (1)</b>
10800000	39610000	OR	\$ (55)	\$0	\$ (65)	\$0	\$0	\$0	\$0	\$0
10800000	39610000	SG	\$ (815)	\$ (14)	\$ (210)	\$ (65)	\$ (353)	\$ (43)	\$ (128)	\$ (3)
10800000	39610000	SSGCH	\$ (25)	\$ (1)	\$ (7)	\$ (2)	\$ (11)	\$ (1)	\$ (4)	\$ (0)
10800000	39610000	UT	\$ (157)	\$ (3)	\$ (42)	\$ (13)	\$ (66)	\$ (8)	\$ (25)	\$ (0)
	<b>39610000 Total</b>		<b>\$ (1,053)</b>	<b>\$ (17)</b>	<b>\$ (314)</b>	<b>\$ (79)</b>	<b>\$ (430)</b>	<b>\$ (63)</b>	<b>\$ (157)</b>	<b>\$ (3)</b>
10800000	39611000	OR	\$ (11)	\$0	\$ (11)	\$0	\$0	\$0	\$0	\$0
10800000	39611000	SE	\$ (20)	\$ (0)	\$ (5)	\$ (1)	\$ (8)	\$ (1)	\$ (3)	\$ (0)
10800000	39611000	SG	\$ (5,399)	\$ (90)	\$ (1,390)	\$ (428)	\$ (2,337)	\$ (288)	\$ (850)	\$ (17)
10800000	39611000	SO	\$ (538)	\$ (12)	\$ (147)	\$ (42)	\$ (231)	\$ (28)	\$ (77)	\$ (1)
10800000	39611000	SSGCH	\$ (232)	\$ (4)	\$ (62)	\$ (19)	\$ (97)	\$ (12)	\$ (37)	\$ (1)
10800000	39611000	UT	\$ (320)	\$0	\$0	\$0	\$ (320)	\$0	\$0	\$0
10800000	39611000	WYP	\$ (30)	\$0	\$0	\$0	\$0	\$0	\$ (30)	\$0
	<b>39611000 Total</b>		<b>\$ (6,501)</b>	<b>\$ (106)</b>	<b>\$ (1,614)</b>	<b>\$ (490)</b>	<b>\$ (2,994)</b>	<b>\$ (330)</b>	<b>\$ (998)</b>	<b>\$ (19)</b>
10800000	39612000	CA	\$ (307)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10800000	39612000	IDU	\$ (352)	\$0	\$0	\$0	\$0	\$ (352)	\$0	\$0



**Depreciation Reserve (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1080000	3961200	OR	\$ (2,141)	\$ (2,141)	\$ (2,141)	\$ (5)	\$ (25)	\$ (3)	\$ (9)	\$ (0)
1080000	3961200	SG	\$ (57)	\$ (15)	\$ (15)	\$ (13)	\$ (72)	\$ (9)	\$ (24)	\$ (0)
1080000	3961200	UT	\$ (3,716)	\$ (46)	\$ (46)	\$ (3,716)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961200	WA	\$ (593)	\$ (0)	\$ (0)	\$ (593)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961200	WYP	\$ (654)	\$ (0)	\$ (0)	\$ (654)	\$ (0)	\$ (0)	\$ (654)	\$ (0)
1080000	3961200	WYU	\$ (72)	\$ (0)	\$ (0)	\$ (72)	\$ (0)	\$ (0)	\$ (72)	\$ (0)
	<b>3961200 Total</b>		<b>\$ (8,059)</b>	<b>\$ (2,201)</b>	<b>\$ (2,201)</b>	<b>\$ (611)</b>	<b>\$ (3,812)</b>	<b>\$ (364)</b>	<b>\$ (759)</b>	<b>\$ (1)</b>
1080000	3961300	CA	\$ (146)	\$ (146)	\$ (146)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961300	IDU	\$ (178)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (178)	\$ (0)	\$ (0)
1080000	3961300	OR	\$ (398)	\$ (398)	\$ (398)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961300	SE	\$ (26)	\$ (0)	\$ (0)	\$ (2)	\$ (11)	\$ (2)	\$ (5)	\$ (0)
1080000	3961300	SG	\$ (1,525)	\$ (25)	\$ (25)	\$ (121)	\$ (660)	\$ (81)	\$ (240)	\$ (5)
1080000	3961300	SO	\$ (49)	\$ (1)	\$ (1)	\$ (4)	\$ (21)	\$ (3)	\$ (7)	\$ (0)
1080000	3961300	SSGCH	\$ (244)	\$ (4)	\$ (4)	\$ (20)	\$ (103)	\$ (13)	\$ (39)	\$ (1)
1080000	3961300	UT	\$ (1,033)	\$ (0)	\$ (0)	\$ (1,033)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961300	WA	\$ (219)	\$ (0)	\$ (0)	\$ (219)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961300	WYP	\$ (219)	\$ (0)	\$ (0)	\$ (219)	\$ (0)	\$ (0)	\$ (219)	\$ (0)
1080000	3961300	WYU	\$ (149)	\$ (0)	\$ (0)	\$ (149)	\$ (0)	\$ (0)	\$ (149)	\$ (0)
	<b>3961300 Total</b>		<b>\$ (4,186)</b>	<b>\$ (177)</b>	<b>\$ (177)</b>	<b>\$ (365)</b>	<b>\$ (1,828)</b>	<b>\$ (277)</b>	<b>\$ (659)</b>	<b>\$ (6)</b>
1080000	3970000	CA	\$ (1,003)	\$ (1,003)	\$ (1,003)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3970000	CN	\$ (517)	\$ (14)	\$ (166)	\$ (38)	\$ (237)	\$ (21)	\$ (41)	\$ (0)
1080000	3970000	IDU	\$ (1,268)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1,268)	\$ (0)	\$ (0)
1080000	3970000	OR	\$ (14,169)	\$ (0)	\$ (14,169)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3970000	SE	\$ (19)	\$ (0)	\$ (0)	\$ (1)	\$ (8)	\$ (1)	\$ (3)	\$ (0)
1080000	3970000	SG	\$ (28,801)	\$ (479)	\$ (7,414)	\$ (2,281)	\$ (12,466)	\$ (1,536)	\$ (4,533)	\$ (92)
1080000	3970000	SO	\$ (12,811)	\$ (292)	\$ (3,486)	\$ (896)	\$ (5,496)	\$ (674)	\$ (1,834)	\$ (29)
1080000	3970000	SSGCH	\$ (681)	\$ (11)	\$ (181)	\$ (55)	\$ (286)	\$ (36)	\$ (109)	\$ (2)
1080000	3970000	SSGCT	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3970000	UT	\$ (8,793)	\$ (0)	\$ (0)	\$ (0)	\$ (8,793)	\$ (0)	\$ (0)	\$ (0)
1080000	3970000	WA	\$ (3,540)	\$ (0)	\$ (0)	\$ (3,540)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3970000	WYP	\$ (5,355)	\$ (0)	\$ (0)	\$ (5,355)	\$ (0)	\$ (0)	\$ (5,355)	\$ (0)
1080000	3970000	WYU	\$ (978)	\$ (0)	\$ (0)	\$ (978)	\$ (0)	\$ (0)	\$ (978)	\$ (0)
	<b>3970000 Total</b>		<b>\$ (77,934)</b>	<b>\$ (1,799)</b>	<b>\$ (25,424)</b>	<b>\$ (6,912)</b>	<b>\$ (27,286)</b>	<b>\$ (3,536)</b>	<b>\$ (12,853)</b>	<b>\$ (124)</b>
1080000	3972000	CA	\$ (9)	\$ (9)	\$ (9)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (0)
1080000	3972000	CN	\$ (7)	\$ (0)	\$ (0)	\$ (0)	\$ (3)	\$ (0)	\$ (0)	\$ (0)
1080000	3972000	IDU	\$ (65)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (65)	\$ (0)	\$ (0)
1080000	3972000	OR	\$ (251)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3972000	SE	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3972000	SG	\$ (126)	\$ (2)	\$ (32)	\$ (10)	\$ (54)	\$ (7)	\$ (20)	\$ (0)
1080000	3972000	SO	\$ (150)	\$ (3)	\$ (41)	\$ (12)	\$ (64)	\$ (6)	\$ (21)	\$ (0)
1080000	3972000	SSGCH	\$ (11)	\$ (0)	\$ (3)	\$ (1)	\$ (5)	\$ (1)	\$ (2)	\$ (0)
1080000	3972000	SSGCT	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3972000	UT	\$ (715)	\$ (0)	\$ (0)	\$ (0)	\$ (715)	\$ (0)	\$ (0)	\$ (0)
1080000	3972000	WA	\$ (156)	\$ (0)	\$ (0)	\$ (156)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3972000	WYP	\$ (145)	\$ (0)	\$ (0)	\$ (145)	\$ (0)	\$ (0)	\$ (145)	\$ (0)



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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1080000	3972000	MOBILE RADIO EQUIPMENT	\$ (23)	\$ (14)	\$ (329)	\$ (179)	\$ (842)	\$ (81)	\$ (23)	\$ (1)
	<b>3972000 Total</b>		<b>\$ (1,658)</b>	<b>\$ (11)</b>	<b>\$ (329)</b>	<b>\$ (179)</b>	<b>\$ (842)</b>	<b>\$ (81)</b>	<b>\$ (23)</b>	<b>\$ (1)</b>
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (11)	\$ (3)	\$ (7)	\$ (46)	\$ (4)	\$ (8)	\$ (8)	\$ (0)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (28)	\$ (187)	\$ (147)	\$ (246)	\$ (30)	\$ (90)	\$ (90)	\$ (2)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (1)	\$ (9)	\$ (39)	\$ (145)	\$ (145)	\$ (90)	\$ (244)	\$ (4)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (569)	\$ (1703)	\$ (145)	\$ (52)	\$ (90)	\$ (90)	\$ (90)	\$ (0)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (62)	\$ (90)	\$ (90)	\$ (90)	\$ (90)	\$ (90)	\$ (90)	\$ (0)
1080000	3980000	MISCELLANEOUS EQUIPMENT	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (0)
	<b>3980000 Total</b>		<b>\$ (2,894)</b>	<b>\$ (62)</b>	<b>\$ (829)</b>	<b>\$ (237)</b>	<b>\$ (1,168)</b>	<b>\$ (152)</b>	<b>\$ (440)</b>	<b>\$ (6)</b>
1080000	3992200	LAND RIGHTS	\$ (33,238)	\$ (515)	\$ (8,120)	\$ (2,475)	\$ (14,155)	\$ (2,032)	\$ (5,828)	\$ (114)
	<b>3992200 Total</b>		<b>\$ (33,238)</b>	<b>\$ (515)</b>	<b>\$ (8,120)</b>	<b>\$ (2,475)</b>	<b>\$ (14,155)</b>	<b>\$ (2,032)</b>	<b>\$ (5,828)</b>	<b>\$ (114)</b>
1080000	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	\$ (27,819)	\$ (431)	\$ (6,796)	\$ (11,847)	\$ (1,701)	\$ (1,701)	\$ (4,878)	\$ (95)
	<b>3993000 Total</b>		<b>\$ (27,819)</b>	<b>\$ (431)</b>	<b>\$ (6,796)</b>	<b>\$ (11,847)</b>	<b>\$ (1,701)</b>	<b>\$ (1,701)</b>	<b>\$ (4,878)</b>	<b>\$ (95)</b>
1080000	3994100	SURFACE - PLANT EQUIPMENT	\$ (6,140)	\$ (126)	\$ (1,989)	\$ (3,467)	\$ (498)	\$ (498)	\$ (1,427)	\$ (28)
	<b>3994100 Total</b>		<b>\$ (6,140)</b>	<b>\$ (126)</b>	<b>\$ (1,989)</b>	<b>\$ (3,467)</b>	<b>\$ (498)</b>	<b>\$ (498)</b>	<b>\$ (1,427)</b>	<b>\$ (28)</b>
1080000	3994400	SURFACE - ELECTRIC POWER FACILITIES	\$ (762)	\$ (12)	\$ (186)	\$ (325)	\$ (47)	\$ (47)	\$ (134)	\$ (3)
	<b>3994400 Total</b>		<b>\$ (762)</b>	<b>\$ (12)</b>	<b>\$ (186)</b>	<b>\$ (325)</b>	<b>\$ (47)</b>	<b>\$ (47)</b>	<b>\$ (134)</b>	<b>\$ (3)</b>
1080000	3994500	UNDERGROUND - COAL MINE EQUIPMENT	\$ (39,195)	\$ (607)	\$ (9,575)	\$ (2,919)	\$ (16,692)	\$ (2,396)	\$ (6,872)	\$ (134)
	<b>3994500 Total</b>		<b>\$ (39,195)</b>	<b>\$ (607)</b>	<b>\$ (9,575)</b>	<b>\$ (2,919)</b>	<b>\$ (16,692)</b>	<b>\$ (2,396)</b>	<b>\$ (6,872)</b>	<b>\$ (134)</b>
1080000	3994600	LONGWALL SHIELDS	\$ (13,605)	\$ (211)	\$ (3,324)	\$ (1,013)	\$ (5,794)	\$ (832)	\$ (2,386)	\$ (47)
	<b>3994600 Total</b>		<b>\$ (13,605)</b>	<b>\$ (211)</b>	<b>\$ (3,324)</b>	<b>\$ (1,013)</b>	<b>\$ (5,794)</b>	<b>\$ (832)</b>	<b>\$ (2,386)</b>	<b>\$ (47)</b>
1080000	3994700	LONGWALL EQUIPMENT	\$ (7,131)	\$ (110)	\$ (1,742)	\$ (3,037)	\$ (436)	\$ (436)	\$ (1,250)	\$ (24)
	<b>3994700 Total</b>		<b>\$ (7,131)</b>	<b>\$ (110)</b>	<b>\$ (1,742)</b>	<b>\$ (3,037)</b>	<b>\$ (436)</b>	<b>\$ (436)</b>	<b>\$ (1,250)</b>	<b>\$ (24)</b>
1080000	3994800	MAINLINE EXTENSION	\$ (8,474)	\$ (131)	\$ (2,070)	\$ (3,609)	\$ (518)	\$ (518)	\$ (1,486)	\$ (29)
	<b>3994800 Total</b>		<b>\$ (8,474)</b>	<b>\$ (131)</b>	<b>\$ (2,070)</b>	<b>\$ (3,609)</b>	<b>\$ (518)</b>	<b>\$ (518)</b>	<b>\$ (1,486)</b>	<b>\$ (29)</b>
1080000	3994900	SECTION EXTENSION	\$ (803)	\$ (12)	\$ (196)	\$ (60)	\$ (342)	\$ (49)	\$ (141)	\$ (3)
	<b>3994900 Total</b>		<b>\$ (803)</b>	<b>\$ (12)</b>	<b>\$ (196)</b>	<b>\$ (60)</b>	<b>\$ (342)</b>	<b>\$ (49)</b>	<b>\$ (141)</b>	<b>\$ (3)</b>
1080000	3995100	VEHICLES	\$ (524)	\$ (8)	\$ (128)	\$ (39)	\$ (223)	\$ (32)	\$ (92)	\$ (2)
	<b>3995100 Total</b>		<b>\$ (524)</b>	<b>\$ (8)</b>	<b>\$ (128)</b>	<b>\$ (39)</b>	<b>\$ (223)</b>	<b>\$ (32)</b>	<b>\$ (92)</b>	<b>\$ (2)</b>
1080000	3995200	HEAVY CONSTRUCTION EQUIPMENT	\$ (2,588)	\$ (40)	\$ (632)	\$ (193)	\$ (1,102)	\$ (158)	\$ (454)	\$ (9)
	<b>3995200 Total</b>		<b>\$ (2,588)</b>	<b>\$ (40)</b>	<b>\$ (632)</b>	<b>\$ (193)</b>	<b>\$ (1,102)</b>	<b>\$ (158)</b>	<b>\$ (454)</b>	<b>\$ (9)</b>
1080000	3996000	MISCELLANEOUS GENERAL EQUIPMENT	\$ (848)	\$ (13)	\$ (207)	\$ (63)	\$ (361)	\$ (62)	\$ (149)	\$ (3)
	<b>3996000 Total</b>		<b>\$ (848)</b>	<b>\$ (13)</b>	<b>\$ (207)</b>	<b>\$ (63)</b>	<b>\$ (361)</b>	<b>\$ (62)</b>	<b>\$ (149)</b>	<b>\$ (3)</b>
1080000	3996100	COMPUTERS - MAINFRAME	\$ (414)	\$ (6)	\$ (101)	\$ (31)	\$ (176)	\$ (25)	\$ (73)	\$ (1)
	<b>3996100 Total</b>		<b>\$ (414)</b>	<b>\$ (6)</b>	<b>\$ (101)</b>	<b>\$ (31)</b>	<b>\$ (176)</b>	<b>\$ (25)</b>	<b>\$ (73)</b>	<b>\$ (1)</b>
1080000	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	\$ (27,078)	\$ (419)	\$ (6,615)	\$ (2,017)	\$ (11,532)	\$ (1,665)	\$ (4,748)	\$ (93)
	<b>3997000 Total</b>		<b>\$ (27,078)</b>	<b>\$ (419)</b>	<b>\$ (6,615)</b>	<b>\$ (2,017)</b>	<b>\$ (11,532)</b>	<b>\$ (1,665)</b>	<b>\$ (4,748)</b>	<b>\$ (93)</b>
	<b>1080000 Total</b>		<b>\$ (6,616,888)</b>	<b>\$ (174,772)</b>	<b>\$ (1,917,047)</b>	<b>\$ (540,103)</b>	<b>\$ (2,671,384)</b>	<b>\$ (360,882)</b>	<b>\$ (938,479)</b>	<b>\$ (14,221)</b>
1085000	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1085000	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	<b>144135 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>



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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1085000	144145	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	144145 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144165	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144165	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	144165 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144205	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144205	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	144205 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145135	SG-P	\$ (16,040)	\$ (267)	\$ (4,129)	\$ (6,943)	\$ (855)	\$ (2,525)	\$ (2,525)	\$ (51)
1085000	145135	SG-U	\$3,066	\$51	\$789	\$1,327	\$163	\$483	\$483	\$10
	145135 Total		\$ (12,974)	\$ (216)	\$ (3,340)	\$ (5,616)	\$ (692)	\$ (692)	\$ (2,042)	\$ (41)
1085000	145139	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145139	SG	\$2,819	\$47	\$726	\$1,220	\$150	\$150	\$444	\$9
	145139 Total		\$2,819	\$47	\$726	\$1,220	\$150	\$150	\$444	\$9
1085000	145149	SG	\$2,010	\$33	\$518	\$870	\$107	\$316	\$316	\$6
	145149 Total		\$2,010	\$33	\$518	\$870	\$107	\$316	\$316	\$6
1085000	145169	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145169	IDU	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0
1085000	145169	OR	\$104	\$0	\$104	\$0	\$0	\$0	\$0	\$0
1085000	145169	UT	\$139	\$0	\$0	\$139	\$0	\$0	\$0	\$0
1085000	145169	WA	\$21	\$0	\$21	\$0	\$0	\$0	\$0	\$0
1085000	145169	WYU	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0
	145169 Total		\$282	\$0	\$104	\$21	\$139	\$9	\$8	\$0
1085000	145189	SO	\$1,642	\$37	\$447	\$128	\$704	\$86	\$235	\$4
	145189 Total		\$1,642	\$37	\$447	\$128	\$704	\$86	\$235	\$4
1085000	145209	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	145209 Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000 Total			\$ (6,221)	\$ (97)	\$ (1,546)	\$ (2,682)	\$ (339)	\$ (1,039)	\$ (1,039)	\$ (22)
Grand Total			\$ (6,623,109)	\$ (174,869)	\$ (1,918,593)	\$ (2,674,067)	\$ (361,220)	\$ (939,517)	\$ (939,517)	\$ (14,244)





**Amortization Reserve (Actuals)**

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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1110000	3020000	IDU	\$ (735)	\$0	\$0	\$0	\$0	\$ (735)	\$0	\$0
1110000	3020000	FRANCHISES AND CONSENTS	\$ (1,487)	\$ (25)	\$ (383)	\$ (118)	\$ (644)	\$ (79)	\$ (234)	\$ (5)
1110000	3020000	FRANCHISES AND CONSENTS	\$ (11,372)	\$ (189)	\$ (2,928)	\$ (901)	\$ (4,922)	\$ (606)	\$ (1,790)	\$ (36)
1110000	3020000	FRANCHISES AND CONSENTS	\$ (3,444)	\$ (57)	\$ (887)	\$ (273)	\$ (1,491)	\$ (184)	\$ (542)	\$ (11)
	<b>3020000 Total</b>		<b>\$ (17,039)</b>	<b>\$ (271)</b>	<b>\$ (4,197)</b>	<b>\$ (1,291)</b>	<b>\$ (7,057)</b>	<b>\$ (1,604)</b>	<b>\$ (2,566)</b>	<b>\$ (52)</b>
1110000	3031040	INTANGIBLE PLANT	\$ (28)	\$0	\$ (28)	\$0	\$0	\$0	\$0	\$0
1110000	3031040	INTANGIBLE PLANT	\$ (5,049)	\$ (84)	\$ (1,300)	\$ (400)	\$ (2,186)	\$ (269)	\$ (795)	\$ (16)
	<b>3031040 Total</b>		<b>\$ (5,077)</b>	<b>\$ (84)</b>	<b>\$ (1,328)</b>	<b>\$ (400)</b>	<b>\$ (2,186)</b>	<b>\$ (269)</b>	<b>\$ (795)</b>	<b>\$ (16)</b>
1110000	3031050	REGIONAL CONST MGMT SYS	\$ (10,394)	\$ (237)	\$ (2,831)	\$ (808)	\$ (4,459)	\$ (547)	\$ (1,488)	\$ (24)
	<b>3031050 Total</b>		<b>\$ (10,394)</b>	<b>\$ (237)</b>	<b>\$ (2,831)</b>	<b>\$ (808)</b>	<b>\$ (4,459)</b>	<b>\$ (547)</b>	<b>\$ (1,488)</b>	<b>\$ (24)</b>
1110000	3031080	FUEL MGMT SYSTEM	\$ (3,259)	\$ (74)	\$ (888)	\$ (253)	\$ (1,398)	\$ (172)	\$ (467)	\$ (7)
	<b>3031080 Total</b>		<b>\$ (3,259)</b>	<b>\$ (74)</b>	<b>\$ (888)</b>	<b>\$ (253)</b>	<b>\$ (1,398)</b>	<b>\$ (172)</b>	<b>\$ (467)</b>	<b>\$ (7)</b>
1110000	3031230	AUTOMATE POLE CARD SYSTEM	\$ (4,410)	\$ (101)	\$ (1,201)	\$ (343)	\$ (1,892)	\$ (232)	\$ (631)	\$ (10)
	<b>3031230 Total</b>		<b>\$ (4,410)</b>	<b>\$ (101)</b>	<b>\$ (1,201)</b>	<b>\$ (343)</b>	<b>\$ (1,892)</b>	<b>\$ (232)</b>	<b>\$ (631)</b>	<b>\$ (10)</b>
1110000	3031470	RILDA CANYON ROAD IMPROVEMENTS	\$ (1,165)	\$ (18)	\$ (285)	\$ (87)	\$ (496)	\$ (71)	\$ (204)	\$ (4)
	<b>3031470 Total</b>		<b>\$ (1,165)</b>	<b>\$ (18)</b>	<b>\$ (285)</b>	<b>\$ (87)</b>	<b>\$ (496)</b>	<b>\$ (71)</b>	<b>\$ (204)</b>	<b>\$ (4)</b>
1110000	3031680	DISTRIBUTION AUTOMATION PILOT	\$ (11,350)	\$ (259)	\$ (3,091)	\$ (883)	\$ (4,869)	\$ (597)	\$ (1,625)	\$ (26)
	<b>3031680 Total</b>		<b>\$ (11,350)</b>	<b>\$ (259)</b>	<b>\$ (3,091)</b>	<b>\$ (883)</b>	<b>\$ (4,869)</b>	<b>\$ (597)</b>	<b>\$ (1,625)</b>	<b>\$ (26)</b>
1110000	3031760	RECORD CENTER MGMT SOFTWARE	\$ (258)	\$ (6)	\$ (70)	\$ (20)	\$ (111)	\$ (14)	\$ (37)	\$ (1)
	<b>3031760 Total</b>		<b>\$ (258)</b>	<b>\$ (6)</b>	<b>\$ (70)</b>	<b>\$ (20)</b>	<b>\$ (111)</b>	<b>\$ (14)</b>	<b>\$ (37)</b>	<b>\$ (1)</b>
1110000	3031780	OUTAGE REPORTING SYSTEM	\$ (3,498)	\$ (80)	\$ (953)	\$ (272)	\$ (1,501)	\$ (184)	\$ (501)	\$ (8)
	<b>3031780 Total</b>		<b>\$ (3,498)</b>	<b>\$ (80)</b>	<b>\$ (953)</b>	<b>\$ (272)</b>	<b>\$ (1,501)</b>	<b>\$ (184)</b>	<b>\$ (501)</b>	<b>\$ (8)</b>
1110000	3031830	CUSTOMER SERVICE SYSTEM	\$ (85,495)	\$ (2,255)	\$ (27,502)	\$ (6,264)	\$ (39,221)	\$ (3,545)	\$ (6,708)	\$0
	<b>3031830 Total</b>		<b>\$ (85,495)</b>	<b>\$ (2,255)</b>	<b>\$ (27,502)</b>	<b>\$ (6,264)</b>	<b>\$ (39,221)</b>	<b>\$ (3,545)</b>	<b>\$ (6,708)</b>	<b>\$0</b>
1110000	3032040	SAP	\$ (114,932)	\$ (2,623)	\$ (31,302)	\$ (8,938)	\$ (49,305)	\$ (6,048)	\$ (16,453)	\$ (264)
	<b>3032040 Total</b>		<b>\$ (114,932)</b>	<b>\$ (2,623)</b>	<b>\$ (31,302)</b>	<b>\$ (8,938)</b>	<b>\$ (49,305)</b>	<b>\$ (6,048)</b>	<b>\$ (16,453)</b>	<b>\$ (264)</b>
1110000	3032090	ENERGY COMMODITY SYS SOFTWARE	\$ (9,959)	\$ (227)	\$ (2,712)	\$ (775)	\$ (4,272)	\$ (524)	\$ (1,426)	\$ (23)
	<b>3032090 Total</b>		<b>\$ (9,959)</b>	<b>\$ (227)</b>	<b>\$ (2,712)</b>	<b>\$ (775)</b>	<b>\$ (4,272)</b>	<b>\$ (524)</b>	<b>\$ (1,426)</b>	<b>\$ (23)</b>
1110000	3032220	ENTERPRISE DATA WRHSE - BIRPTG TOOL	\$ (1,581)	\$ (36)	\$ (431)	\$ (123)	\$ (678)	\$ (83)	\$ (226)	\$ (4)
	<b>3032220 Total</b>		<b>\$ (1,581)</b>	<b>\$ (36)</b>	<b>\$ (431)</b>	<b>\$ (123)</b>	<b>\$ (678)</b>	<b>\$ (83)</b>	<b>\$ (226)</b>	<b>\$ (4)</b>
1110000	3032260	DWHS - DATA WAREHOUSE	\$ (1,158)	\$ (26)	\$ (315)	\$ (90)	\$ (497)	\$ (61)	\$ (166)	\$ (3)
	<b>3032260 Total</b>		<b>\$ (1,158)</b>	<b>\$ (26)</b>	<b>\$ (315)</b>	<b>\$ (90)</b>	<b>\$ (497)</b>	<b>\$ (61)</b>	<b>\$ (166)</b>	<b>\$ (3)</b>
1110000	3032270	ENTERPRISE DATA WAREHOUSE	\$ (4,727)	\$ (108)	\$ (1,288)	\$ (368)	\$ (2,028)	\$ (249)	\$ (677)	\$ (11)
	<b>3032270 Total</b>		<b>\$ (4,727)</b>	<b>\$ (108)</b>	<b>\$ (1,288)</b>	<b>\$ (368)</b>	<b>\$ (2,028)</b>	<b>\$ (249)</b>	<b>\$ (677)</b>	<b>\$ (11)</b>
1110000	3032320	ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM	\$ (676)	\$ (15)	\$ (184)	\$ (53)	\$ (290)	\$ (36)	\$ (97)	\$ (2)
	<b>3032320 Total</b>		<b>\$ (676)</b>	<b>\$ (15)</b>	<b>\$ (184)</b>	<b>\$ (53)</b>	<b>\$ (290)</b>	<b>\$ (36)</b>	<b>\$ (97)</b>	<b>\$ (2)</b>
1110000	3032330	FIELDNET PRO METER READING SYST -HRP REP	\$ (2,908)	\$ (66)	\$ (792)	\$ (226)	\$ (1,247)	\$ (153)	\$ (416)	\$ (7)
	<b>3032330 Total</b>		<b>\$ (2,908)</b>	<b>\$ (66)</b>	<b>\$ (792)</b>	<b>\$ (226)</b>	<b>\$ (1,247)</b>	<b>\$ (153)</b>	<b>\$ (416)</b>	<b>\$ (7)</b>
1110000	3032340	FACILITY INSPECTION REPORTING SYSTEM	\$ (1,543)	\$ (35)	\$ (420)	\$ (120)	\$ (662)	\$ (81)	\$ (221)	\$ (4)
	<b>3032340 Total</b>		<b>\$ (1,543)</b>	<b>\$ (35)</b>	<b>\$ (420)</b>	<b>\$ (120)</b>	<b>\$ (662)</b>	<b>\$ (81)</b>	<b>\$ (221)</b>	<b>\$ (4)</b>
1110000	3032360	2002 GRID NET POWER COST MODELING	\$ (8,483)	\$ (194)	\$ (2,310)	\$ (660)	\$ (3,639)	\$ (446)	\$ (1,214)	\$ (19)
	<b>3032360 Total</b>		<b>\$ (8,483)</b>	<b>\$ (194)</b>	<b>\$ (2,310)</b>	<b>\$ (660)</b>	<b>\$ (3,639)</b>	<b>\$ (446)</b>	<b>\$ (1,214)</b>	<b>\$ (19)</b>





**Amortization Reserve (Actuals)**

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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1110000	3032360 Total		\$ (8,483)	\$ (194)	\$ (2,310)	\$ (660)	\$ (3,639)	\$ (446)	\$ (1,214)	\$ (19)
	3032390 INTEGRATED COST MGT STRUCTURE	SO	\$ (801)	\$ (18)	\$ (218)	\$ (62)	\$ (344)	\$ (42)	\$ (115)	\$ (2)
1110000	3032390 Total		\$ (801)	\$ (18)	\$ (218)	\$ (62)	\$ (344)	\$ (42)	\$ (115)	\$ (2)
	3032400 INCIDENT MANAGEMENT ANALYSIS PROGRAM	SO	\$ (5,286)	\$ (121)	\$ (1,440)	\$ (411)	\$ (2,268)	\$ (278)	\$ (757)	\$ (12)
1110000	3032400 Total		\$ (5,286)	\$ (121)	\$ (1,440)	\$ (411)	\$ (2,268)	\$ (278)	\$ (757)	\$ (12)
	3032450 MID OFFICE IMPROVEMENT PROJECT	SO	\$ (12,489)	\$ (285)	\$ (3,401)	\$ (971)	\$ (5,358)	\$ (657)	\$ (1,788)	\$ (29)
1110000	3032450 Total		\$ (12,489)	\$ (285)	\$ (3,401)	\$ (971)	\$ (5,358)	\$ (657)	\$ (1,788)	\$ (29)
	3032480 OUTAGE CALL HANDLING INTEGRATION	CN	\$ (1,981)	\$ (52)	\$ (637)	\$ (145)	\$ (909)	\$ (82)	\$ (155)	\$ (0)
1110000	3032480 Total		\$ (1,981)	\$ (52)	\$ (637)	\$ (145)	\$ (909)	\$ (82)	\$ (155)	\$ (0)
	3032510 OPERATIONS MAPPING SYSTEM	SO	\$ (10,310)	\$ (235)	\$ (2,808)	\$ (802)	\$ (4,423)	\$ (543)	\$ (1,476)	\$ (24)
1110000	3032510 Total		\$ (10,310)	\$ (235)	\$ (2,808)	\$ (802)	\$ (4,423)	\$ (543)	\$ (1,476)	\$ (24)
	3032530 POLE ATTACHMENT MGMT SYSTEM	SO	\$ (1,870)	\$ (43)	\$ (509)	\$ (145)	\$ (802)	\$ (98)	\$ (268)	\$ (4)
1110000	3032530 Total		\$ (1,870)	\$ (43)	\$ (509)	\$ (145)	\$ (802)	\$ (98)	\$ (268)	\$ (4)
	3032590 SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	\$ (2,091)	\$ (48)	\$ (569)	\$ (163)	\$ (897)	\$ (110)	\$ (299)	\$ (5)
1110000	3032590 Total		\$ (2,091)	\$ (48)	\$ (569)	\$ (163)	\$ (897)	\$ (110)	\$ (299)	\$ (5)
	3032600 SINGLE PERSON SCHEDULING	SO	\$ (7,670)	\$ (175)	\$ (2,089)	\$ (597)	\$ (3,291)	\$ (404)	\$ (1,098)	\$ (18)
1110000	3032600 Total		\$ (7,670)	\$ (175)	\$ (2,089)	\$ (597)	\$ (3,291)	\$ (404)	\$ (1,098)	\$ (18)
	3032640 TIBCO SOFTWARE	SO	\$ (3,716)	\$ (85)	\$ (1,012)	\$ (289)	\$ (1,594)	\$ (196)	\$ (532)	\$ (9)
1110000	3032640 Total		\$ (3,716)	\$ (85)	\$ (1,012)	\$ (289)	\$ (1,594)	\$ (196)	\$ (532)	\$ (9)
	3032670 C&T OFFICIAL RECORD INFO SYSTEM	SO	\$ (1,584)	\$ (36)	\$ (431)	\$ (123)	\$ (680)	\$ (83)	\$ (227)	\$ (4)
1110000	3032670 Total		\$ (1,584)	\$ (36)	\$ (431)	\$ (123)	\$ (680)	\$ (83)	\$ (227)	\$ (4)
	3032680 TRANSMISSION WHOLESALING BILLING SYSTEM	SG	\$ (1,581)	\$ (26)	\$ (407)	\$ (125)	\$ (684)	\$ (84)	\$ (249)	\$ (5)
1110000	3032680 Total		\$ (1,581)	\$ (26)	\$ (407)	\$ (125)	\$ (684)	\$ (84)	\$ (249)	\$ (5)
	3032710 ROUGE RIVER HYDRO INTANGIBLES	SG	\$ (25)	\$ (0)	\$ (6)	\$ (2)	\$ (11)	\$ (1)	\$ (4)	\$ (0)
1110000	3032710 Total		\$ (25)	\$ (0)	\$ (6)	\$ (2)	\$ (11)	\$ (1)	\$ (4)	\$ (0)
	3032730 IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	\$ (9,663)	\$ (161)	\$ (2,488)	\$ (765)	\$ (4,182)	\$ (515)	\$ (1,521)	\$ (31)
1110000	3032730 Total		\$ (9,663)	\$ (161)	\$ (2,488)	\$ (765)	\$ (4,182)	\$ (515)	\$ (1,521)	\$ (31)
	3032740 GADSBY INTANGIBLE ASSETS	SG	\$ (522)	\$ (9)	\$ (134)	\$ (41)	\$ (226)	\$ (28)	\$ (82)	\$ (2)
1110000	3032740 Total		\$ (522)	\$ (9)	\$ (134)	\$ (41)	\$ (226)	\$ (28)	\$ (82)	\$ (2)
	3032750 EAGLE POINT HYDRO ASSETS	SG	\$ (1,291)	\$ (21)	\$ (332)	\$ (102)	\$ (559)	\$ (69)	\$ (203)	\$ (4)
1110000	3032750 Total		\$ (1,291)	\$ (21)	\$ (332)	\$ (102)	\$ (559)	\$ (69)	\$ (203)	\$ (4)
	3032760 SWIFT 2 IMPROVEMENTS	SG	\$ (3,151)	\$ (52)	\$ (811)	\$ (250)	\$ (1,364)	\$ (168)	\$ (496)	\$ (10)
1110000	3032760 Total		\$ (3,151)	\$ (52)	\$ (811)	\$ (250)	\$ (1,364)	\$ (168)	\$ (496)	\$ (10)
	3032770 NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	\$ (8)	\$ (0)	\$ (2)	\$ (1)	\$ (3)	\$ (0)	\$ (1)	\$ (0)
1110000	3032770 Total		\$ (8)	\$ (0)	\$ (2)	\$ (1)	\$ (3)	\$ (0)	\$ (1)	\$ (0)
	3032780 BEAR RIVER SETTLEMENT AGREEMENT	SG	\$ (11)	\$ (0)	\$ (3)	\$ (1)	\$ (5)	\$ (1)	\$ (2)	\$ (0)
1110000	3032780 Total		\$ (11)	\$ (0)	\$ (3)	\$ (1)	\$ (5)	\$ (1)	\$ (2)	\$ (0)
	3032780 BEAR RIVER SETTLEMENT AGREEMENT	SG-U	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	3032780 Total		\$ (11)	\$ (0)	\$ (3)	\$ (1)	\$ (5)	\$ (1)	\$ (2)	\$ (0)
	3032830 VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	\$ (2,179)	\$ (50)	\$ (593)	\$ (169)	\$ (935)	\$ (115)	\$ (312)	\$ (5)
1110000	3032830 Total		\$ (2,179)	\$ (50)	\$ (593)	\$ (169)	\$ (935)	\$ (115)	\$ (312)	\$ (5)
	3032860 WEB SOFTWARE	SO	\$ (2,695)	\$ (61)	\$ (734)	\$ (210)	\$ (1,156)	\$ (142)	\$ (386)	\$ (6)
1110000	3032860 Total		\$ (2,695)	\$ (61)	\$ (734)	\$ (210)	\$ (1,156)	\$ (142)	\$ (386)	\$ (6)



**Amortization Reserve (Actuals)**

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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1110000	3032860 Total		\$ (2,695)	\$ (61)	\$ (734)	\$ (210)	\$ (1,156)	\$ (142)	\$ (366)	\$ (6)
	3032880 LINK RIVER DAM RIGHTS	SG	\$ (172)	\$ (3)	\$ (44)	\$ (14)	\$ (75)	\$ (9)	\$ (27)	\$ (1)
1110000	3032880 Total		\$ (172)	\$ (3)	\$ (44)	\$ (14)	\$ (75)	\$ (9)	\$ (27)	\$ (1)
	3032900 IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	\$ (56)	\$ (1)	\$ (14)	\$ (4)	\$ (24)	\$ (3)	\$ (9)	\$ (0)
1110000	3032900 Total		\$ (56)	\$ (1)	\$ (14)	\$ (4)	\$ (24)	\$ (3)	\$ (9)	\$ (0)
	3032990 P8DM - FILENET P8 DOCUMENT MANAGEMENT (E)	SO	\$ (3,093)	\$ (71)	\$ (842)	\$ (241)	\$ (1,327)	\$ (163)	\$ (443)	\$ (7)
1110000	3032990 Total		\$ (3,093)	\$ (71)	\$ (842)	\$ (241)	\$ (1,327)	\$ (163)	\$ (443)	\$ (7)
	3033090 STEAM PLANT INTANGIBLE ASSETS	SG	\$ (3,935)	\$ (65)	\$ (1,013)	\$ (312)	\$ (1,703)	\$ (210)	\$ (619)	\$ (13)
1110000	3033090 Total		\$ (3,935)	\$ (65)	\$ (1,013)	\$ (312)	\$ (1,703)	\$ (210)	\$ (619)	\$ (13)
	3033120 RANGER EMS/SCADA SYSTEM	SG	\$ (11)	\$ (0)	\$ (3)	\$ (1)	\$ (6)	\$ (1)	\$ (2)	\$ (0)
1110000	3033120 RANGER EMS/SCADA SYSTEM	SO	\$ (14,272)	\$ (326)	\$ (3,887)	\$ (1,110)	\$ (6,122)	\$ (751)	\$ (2,043)	\$ (33)
1110000	3033120 RANGER EMS/SCADA SYSTEM	WYP	\$ (36)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (36)	\$ (0)
1110000	3033120 Total		\$ (14,319)	\$ (326)	\$ (3,890)	\$ (1,111)	\$ (6,127)	\$ (752)	\$ (2,080)	\$ (33)
	3033140 ETAGM - Electronic Tagging Sys-Merchant	SO	\$ (1,414)	\$ (32)	\$ (385)	\$ (110)	\$ (607)	\$ (74)	\$ (202)	\$ (3)
1110000	3033140 Total		\$ (1,414)	\$ (32)	\$ (385)	\$ (110)	\$ (607)	\$ (74)	\$ (202)	\$ (3)
	3033150 ROUTT CITY ROAD FOR HAYDEN HAULAGE	SG	\$ (2,025)	\$ (34)	\$ (521)	\$ (160)	\$ (876)	\$ (108)	\$ (319)	\$ (6)
1110000	3033150 Total		\$ (2,025)	\$ (34)	\$ (521)	\$ (160)	\$ (876)	\$ (108)	\$ (319)	\$ (6)
	3033170 GTX VERSION 7 SOFTWARE	CN	\$ (1,008)	\$ (27)	\$ (324)	\$ (74)	\$ (462)	\$ (42)	\$ (79)	\$ (0)
1110000	3033170 Total		\$ (1,008)	\$ (27)	\$ (324)	\$ (74)	\$ (462)	\$ (42)	\$ (79)	\$ (0)
	3033180 HPOV - HP Openview Software	SO	\$ (755)	\$ (17)	\$ (206)	\$ (69)	\$ (324)	\$ (40)	\$ (108)	\$ (2)
1110000	3033180 Total		\$ (755)	\$ (17)	\$ (206)	\$ (69)	\$ (324)	\$ (40)	\$ (108)	\$ (2)
	3033190 ITRON METER READING SOFTWARE	CN	\$ (770)	\$ (20)	\$ (248)	\$ (66)	\$ (353)	\$ (32)	\$ (60)	\$ (0)
1110000	3033190 Total		\$ (770)	\$ (20)	\$ (248)	\$ (66)	\$ (353)	\$ (32)	\$ (60)	\$ (0)
	3033300 SECID - CUST SECURE WEB LOGIN	CN	\$ (279)	\$ (7)	\$ (90)	\$ (20)	\$ (128)	\$ (12)	\$ (22)	\$ (0)
1110000	3033300 Total		\$ (279)	\$ (7)	\$ (90)	\$ (20)	\$ (128)	\$ (12)	\$ (22)	\$ (0)
	3033310 C&T - ENERGY TRADING SYSTEM	SO	\$ (345)	\$ (8)	\$ (94)	\$ (27)	\$ (148)	\$ (18)	\$ (49)	\$ (1)
1110000	3033310 Total		\$ (345)	\$ (8)	\$ (94)	\$ (27)	\$ (148)	\$ (18)	\$ (49)	\$ (1)
	3033320 CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	\$ (449)	\$ (7)	\$ (116)	\$ (36)	\$ (195)	\$ (24)	\$ (71)	\$ (1)
1110000	3033320 Total		\$ (449)	\$ (7)	\$ (116)	\$ (36)	\$ (195)	\$ (24)	\$ (71)	\$ (1)
	3033360 DSM REPORTING & TRACKING SOFTWARE	SO	\$ (66)	\$ (2)	\$ (18)	\$ (5)	\$ (28)	\$ (3)	\$ (9)	\$ (0)
1110000	3033360 Total		\$ (66)	\$ (2)	\$ (18)	\$ (5)	\$ (28)	\$ (3)	\$ (9)	\$ (0)
	3034900 MISC - MISCELLANEOUS	CN	\$ (54)	\$ (1)	\$ (17)	\$ (4)	\$ (25)	\$ (2)	\$ (4)	\$ (0)
1110000	3034900 MISC - MISCELLANEOUS	IDU	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)
1110000	3034900 MISC - MISCELLANEOUS	OR	\$ (9)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	3034900 MISC - MISCELLANEOUS	SE	\$ (27)	\$ (0)	\$ (7)	\$ (2)	\$ (11)	\$ (2)	\$ (5)	\$ (0)
1110000	3034900 MISC - MISCELLANEOUS	SG	\$ (14,472)	\$ (241)	\$ (3,726)	\$ (1,146)	\$ (6,264)	\$ (772)	\$ (2,278)	\$ (46)
1110000	3034900 MISC - MISCELLANEOUS	SG-P	\$ (2)	\$ (0)	\$ (1)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
1110000	3034900 MISC - MISCELLANEOUS	SO	\$ (949)	\$ (22)	\$ (259)	\$ (74)	\$ (407)	\$ (50)	\$ (136)	\$ (2)
1110000	3034900 MISC - MISCELLANEOUS	SSGCH	\$ (82)	\$ (1)	\$ (22)	\$ (7)	\$ (35)	\$ (4)	\$ (13)	\$ (0)
1110000	3034900 MISC - MISCELLANEOUS	UT	\$ (16)	\$ (0)	\$ (0)	\$ (0)	\$ (16)	\$ (0)	\$ (0)	\$ (0)
1110000	3034900 MISC - MISCELLANEOUS	WA	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)



**Amortization Reserve (Actuals)**

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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
1110000	3034900	MISC - MISCELLANEOUS	\$ (50)	\$0	\$0	\$0	\$0	\$0	\$ (50)	\$0
	<b>3034900 Total</b>		<b>\$ (15,664)</b>	<b>\$ (265)</b>	<b>\$ (4,039)</b>	<b>\$ (1,234)</b>	<b>\$ (6,759)</b>	<b>\$ (831)</b>	<b>\$ (2,486)</b>	<b>\$ (49)</b>
1110000	3316000	STRUCTURES - LEASE IMPROVEMENTS	\$ (40)	\$ (1)	\$ (10)	\$ (3)	\$ (17)	\$ (2)	\$ (6)	\$ (0)
1110000	3316000	STRUCTURES - LEASE IMPROVEMENTS	\$ (59)	\$ (1)	\$ (15)	\$ (5)	\$ (26)	\$ (3)	\$ (9)	\$ (0)
	<b>3316000 Total</b>		<b>\$ (100)</b>	<b>\$ (2)</b>	<b>\$ (26)</b>	<b>\$ (8)</b>	<b>\$ (43)</b>	<b>\$ (5)</b>	<b>\$ (16)</b>	<b>\$ (0)</b>
1110000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	\$ (332)	\$ (6)	\$ (86)	\$ (26)	\$ (144)	\$ (18)	\$ (52)	\$ (1)
	<b>3326000 Total</b>		<b>\$ (875)</b>	<b>\$ (6)</b>	<b>\$ (86)</b>	<b>\$ (26)</b>	<b>\$ (144)</b>	<b>\$ (18)</b>	<b>\$ (52)</b>	<b>\$ (1)</b>
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$ (2,459)	\$ (65)	\$ (791)	\$ (180)	\$ (1,128)	\$ (102)	\$ (193)	\$0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$ (6,926)	\$0	\$ (6,926)	\$0	\$0	\$0	\$0	\$0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$ (10,034)	\$ (229)	\$ (2,733)	\$ (780)	\$ (4,305)	\$ (528)	\$ (1,436)	\$ (23)
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$ (11)	\$0	\$0	\$0	\$ (11)	\$0	\$0	\$0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$ (1,433)	\$0	\$0	\$ (1,433)	\$0	\$0	\$0	\$0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	\$ (6,309)	\$0	\$0	\$0	\$0	\$0	\$ (6,309)	\$0
	<b>3901000 Total</b>		<b>\$ (28,078)</b>	<b>\$ (1,169)</b>	<b>\$ (10,450)</b>	<b>\$ (2,393)</b>	<b>\$ (5,444)</b>	<b>\$ (630)</b>	<b>\$ (7,968)</b>	<b>\$ (23)</b>
<b>1110000 Total</b>			<b>\$ (429,695)</b>	<b>\$ (10,256)</b>	<b>\$ (123,132)</b>	<b>\$ (33,237)</b>	<b>\$ (180,264)</b>	<b>\$ (21,507)</b>	<b>\$ (60,507)</b>	<b>\$ (793)</b>
1119000	146209	Other Intangible Assets-Non-Rec	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1119000	146209	Other Intangible Assets-Non-Rec	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>146209 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>1119000 Total</b>			<b>\$ (429,695)</b>	<b>\$ (10,256)</b>	<b>\$ (123,132)</b>	<b>\$ (33,237)</b>	<b>\$ (180,264)</b>	<b>\$ (21,507)</b>	<b>\$ (60,507)</b>	<b>\$ (793)</b>
<b>Grand Total</b>										





**Deferred Income Tax Balance (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other	Nutil
1901000	287203	SO	\$3,517	\$80	\$958	\$274	\$1,509	\$185	\$504	\$8	\$0	\$0
1901000	287276	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287277	WA	\$57	\$0	\$0	\$57	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287278	OR	\$14	\$0	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287279	OTHER	\$ (514)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (514)	\$0
1901000	287281	OTHER	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35	\$0
1901000	287282	SE	\$ (12)	\$ (0)	\$ (3)	\$ (1)	\$ (5)	\$ (1)	\$ (2)	\$ (0)	\$0	\$0
1901000	287285	OTHER	\$494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$494	\$0
1901000	287286	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$0
1901000	287289	SG	\$12	\$0	\$3	\$1	\$5	\$1	\$2	\$0	\$0	\$0
1901000	287290	SG	\$88	\$1	\$23	\$7	\$38	\$5	\$14	\$0	\$0	\$0
1901000	287291	SG	\$231	\$4	\$59	\$18	\$100	\$12	\$36	\$1	\$0	\$0
1901000	287292	CA	\$17	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287293	UT	\$193	\$0	\$0	\$0	\$193	\$0	\$0	\$0	\$0	\$0
1901000	287294	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287295	WYP	\$67	\$0	\$0	\$0	\$0	\$0	\$67	\$0	\$0	\$0
1901000	287299	OR	\$303	\$0	\$303	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287302	SE	\$247	\$4	\$60	\$18	\$105	\$15	\$43	\$1	\$0	\$0
1901000	287304	OR	\$47	\$0	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287309	OTHER	\$356	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$356	\$0
1901000	287310	SO	\$21	\$0	\$6	\$2	\$9	\$1	\$3	\$0	\$0	\$0
1901000	287314	OTHER	\$647	\$0	\$647	\$0	\$0	\$0	\$0	\$0	\$647	\$0
1901000	287323	SO	\$1,161	\$26	\$316	\$90	\$498	\$61	\$166	\$3	\$0	\$0
1901000	287324	SO	\$4,096	\$93	\$1,116	\$319	\$1,757	\$216	\$586	\$9	\$0	\$0
1901000	287326	SO	\$163	\$4	\$44	\$13	\$70	\$9	\$23	\$0	\$0	\$0
1901000	287327	SO	\$924	\$21	\$252	\$924	\$396	\$49	\$132	\$2	\$0	\$0
1901000	287329	SO	\$ (56)	\$ (1)	\$ (15)	\$ (4)	\$ (24)	\$ (3)	\$ (8)	\$ (0)	\$0	\$0
1901000	287332	SO	\$14,202	\$324	\$3,868	\$1,104	\$6,093	\$747	\$2,033	\$33	\$0	\$0
1901000	287337	SG	\$212	\$4	\$55	\$17	\$92	\$11	\$33	\$1	\$0	\$0
1901000	287338	SG	\$1,029	\$17	\$265	\$82	\$446	\$55	\$162	\$3	\$0	\$0
1901000	287340	SG	\$3,260	\$113	\$1,044	\$370	\$1,294	\$143	\$296	\$0	\$0	\$0
1901000	287341	SO	\$3,034	\$69	\$826	\$236	\$1,302	\$160	\$434	\$7	\$0	\$0
1901000	287343	SG	\$294	\$5	\$76	\$23	\$127	\$16	\$46	\$1	\$0	\$0
1901000	287344	SG	\$1,357	\$23	\$349	\$107	\$587	\$72	\$214	\$4	\$0	\$0
1901000	287345	SNPD	\$703	\$23	\$195	\$46	\$337	\$52	\$78	\$2	\$0	\$0
1901000	287349	SE	\$445	\$7	\$109	\$33	\$189	\$27	\$78	\$2	\$0	\$0
1901000	287350	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65	\$0
1901000	287354	SO	\$5,070	\$116	\$1,381	\$394	\$2,175	\$267	\$726	\$12	\$0	\$0
1901000	287357	SO	\$2,395	\$55	\$652	\$186	\$1,027	\$126	\$343	\$6	\$0	\$0
1901000	287364	SO	\$248	\$6	\$67	\$19	\$106	\$13	\$35	\$1	\$0	\$0
1901000	287370	OTHER	\$1,303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,303	\$0
1901000	287373	SO	\$38	\$38	\$456	\$130	\$719	\$88	\$240	\$4	\$0	\$0
1901000	287389	OR	\$1,237	\$0	\$1,237	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287393	CN	\$77	\$2	\$25	\$6	\$35	\$3	\$6	\$0	\$0	\$0
1901000	287396	SO	\$ (1,808)	\$ (41)	\$ (493)	\$ (141)	\$ (776)	\$ (95)	\$ (259)	\$ (4)	\$0	\$0
1901000	287399	SO	\$4,520	\$103	\$1,231	\$352	\$1,939	\$238	\$647	\$10	\$0	\$0
1901000	287402	SG	\$10	\$0	\$3	\$1	\$4	\$1	\$2	\$0	\$0	\$0
1901000	287409	CA	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287410	IDU	\$83	\$0	\$0	\$0	\$0	\$83	\$0	\$0	\$0	\$0
1901000	287411	WYP	\$259	\$0	\$0	\$0	\$0	\$0	\$259	\$0	\$0	\$0
1901000	287413	SO	\$150	\$3	\$41	\$12	\$64	\$8	\$21	\$0	\$0	\$0



**Deferred Income Tax Balance (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other	Nutil
1901000	287415	SE	\$2,850	\$44	\$696	\$212	\$1,214	\$174	\$500	\$10	\$0	\$0
1901000	DTA 205.200 M&S INV	SE	\$2,130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,130	\$0
1901000	DTA 605.710 REVERSE	OTHER	\$524	\$8	\$128	\$39	\$223	\$32	\$92	\$2	\$0	\$0
1901000	DTA 425.125 Deferred Coal Cost-Ach	SE	\$86	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	DTA 705.252 A&G Credit - CA	CA	\$280	\$0	\$0	\$0	\$0	\$86	\$0	\$0	\$0	\$0
1901000	DTA 705.253 A&G Credit - ID	IDU	\$585	\$10	\$0	\$0	\$0	\$0	\$280	\$0	\$0	\$0
1901000	DTA 705.254 A&G Credit - WY	WYP	\$368	\$13	\$212	\$46	\$253	\$31	\$152	\$2	\$0	\$0
1901000	DTA 425.225 Duke Contract Novation	SG	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	DTA 505.125 Accrued Royalties	SE	\$263	\$4	\$64	\$20	\$112	\$16	\$46	\$1	\$0	\$0
1901000	DTA 505.160 Cal PUC Fee	CA	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46	\$0
1901000	DTA 425.295 BPA CONSERVATION DISCOUNT	SE	\$964	\$16	\$246	\$75	\$416	\$53	\$155	\$3	\$0	\$0
1901000	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	\$372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$372	\$0
1901000	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	\$11	\$0	\$3	\$1	\$5	\$1	\$2	\$0	\$0	\$0
1901000	DTA 610.135 SB 1149 Costs	SE	\$ (42)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (42)	\$0
1901000	DTA Mine Rescue Training Tax Credit	OTHER	\$543	\$12	\$148	\$42	\$233	\$29	\$78	\$1	\$0	\$0
1901000	DTA 920.160 STOCK INCENTIVE PLAN	SO	\$368	\$8	\$100	\$29	\$158	\$19	\$53	\$1	\$0	\$0
1901000	DTA 920.170 EXEC STOCK OPTION PLAN	SO	\$134	\$3	\$37	\$10	\$58	\$7	\$19	\$0	\$ (1,107)	\$0
1901000	DTA 425.300 Mead Phoenix Avail & Trans	SG	\$ (1,107)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	DTA 210.105 Self Ins	SO	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125	\$0
1901000	DTA 610.120N Conting	OTHER	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24	\$0
1901000	DTA 705.270 Reg Liab	OTHER	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22	\$0
1901000	DTA 705.271 Reg Liab	OTHER	\$314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$314	\$0
1901000	DTA 705.272 Reg Liab	OTHER	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15	\$0
1901000	DTA 705.273 Reg Liab	OTHER	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34	\$0
1901000	DTA 705.274 Reg Liab	OTHER	\$35,310	\$587	\$9,090	\$2,796	\$15,283	\$1,883	\$5,557	\$113	\$0	\$0
1901000	DTA 105.221 Saf Har	SG	\$786	\$12	\$192	\$59	\$335	\$48	\$138	\$3	\$0	\$0
1901000	DTA 205.025 PMI Fuel Cost Adjustment	SE	\$20	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0
1901000	DTA 120.105 Willow Wind Account Receivab	WA	\$2,538	\$39	\$620	\$189	\$1,081	\$155	\$445	\$9	\$0	\$0
1901000	DTA - PMI Def Tax	SE	\$1,084	\$17	\$265	\$81	\$462	\$66	\$190	\$4	\$0	\$0
1901000	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	\$917	\$14	\$224	\$68	\$390	\$56	\$161	\$3	\$0	\$0
1901000	DTL 610.100 COAL MINE DEVT PMI	SE	\$ (2)	\$ (0)	\$ (1)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1901000	DTL 610.111 PMI Gain/Loss on Assets	SE	\$ (506)	\$ (8)	\$ (124)	\$ (38)	\$ (216)	\$ (31)	\$ (89)	\$ (2)	\$ (0)	\$ (0)
1901000	DTL 910.910 PMI Sec. 471 Inv Adj	SE	\$ (715)	\$ (11)	\$ (175)	\$ (53)	\$ (305)	\$ (44)	\$ (125)	\$ (2)	\$ (0)	\$ (0)
1901000	DTL 610.100 PMI DEVT COST AMORT	SE	\$ (105)	\$2	\$26	\$8	\$45	\$6	\$18	\$0	\$0	\$0
1901000	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	\$151	\$2	\$37	\$11	\$64	\$9	\$26	\$1	\$0	\$0
1901000	DTL 505.510 PMI VAC ACCRUAL	SE	\$1,013	\$16	\$248	\$75	\$432	\$62	\$178	\$3	\$0	\$0
1901000	DTL 200.411 PMI SEC. 263A	SE	\$9,865	\$153	\$2,410	\$735	\$4,201	\$603	\$1,730	\$34	\$0	\$0
1901000	DTL 920.100 PMI RECLAMATION TRUST EARN	SE	\$ (13,609)	\$ (211)	\$ (3,325)	\$ (1,013)	\$ (5,796)	\$ (832)	\$ (2,386)	\$ (47)	\$0	\$0
1901000	DTL PMI PP&E	SE	\$ (106)	\$ (2)	\$ (26)	\$ (8)	\$ (45)	\$ (6)	\$ (19)	\$ (0)	\$0	\$0
1901000	DTL 910.905 PMI COST DEPLETION	SE	\$98,391	\$1,872	\$25,852	\$7,322	\$39,444	\$5,057	\$14,269	\$244	\$4,331	\$0
2811000	DTL 105.128 Accel Depr Pollution Contrl F	SG	\$ (4,667)	\$ (78)	\$ (1,201)	\$ (370)	\$ (2,020)	\$ (249)	\$ (735)	\$ (15)	\$0	\$0
2820000	DTL 105.143/165 Basis Diff - Intangibles	SO	\$ (6,336)	\$ (145)	\$ (1,726)	\$ (493)	\$ (2,718)	\$ (333)	\$ (607)	\$ (15)	\$0	\$0
2820000	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	\$ (2,115)	\$ (35)	\$ (54)	\$ (167)	\$ (915)	\$ (113)	\$ (333)	\$ (7)	\$0	\$0
2821000	DTL PP&E Powertax	DITBAL	\$ (2,083,277)	\$ (48,146)	\$ (575,515)	\$ (116,152)	\$ (895,120)	\$ (113,730)	\$ (286,839)	\$ (5,818)	\$0	\$ (43,958)
2821000	DTL Safe Harbor Lease Cholla	SG	\$ (5,715)	\$ (95)	\$ (1,471)	\$ (463)	\$ (2,474)	\$ (305)	\$ (600)	\$ (18)	\$0	\$0
2821000	DTL 610.005N Sec 17	SO	\$560	\$13	\$152	\$44	\$240	\$29	\$80	\$1	\$0	\$0
2821000	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	\$ (1,394)	\$ (22)	\$ (340)	\$ (104)	\$ (594)	\$ (85)	\$ (244)	\$ (5)	\$0	\$0



**Deferred Income Tax Balance (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other	Nutli
2831000	287753	SE	\$ (7,856)	\$ (1,122)	\$ (1,919)	\$ (585)	\$ (3,346)	\$ (480)	\$ (1,377)	\$ (27)	\$ 0	\$ 0
2821000	2871000	SO	\$ (4,088)	\$ (93)	\$ (1,113)	\$ (318)	\$ (1,754)	\$ (215)	\$ (585)	\$ (9)	\$ 0	\$ 0
2821000	287766	SO	\$ 247	\$ 6	\$ 367	\$ 19	\$ 106	\$ 13	\$ 335	\$ 1	\$ 0	\$ 0
2821000	287771	SE	\$ 674	\$ 10	\$ 165	\$ 50	\$ 287	\$ 41	\$ 118	\$ 2	\$ 0	\$ 0
2821000	287773	OTHER	\$ 982	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 982	\$ 0
2821000	287788	SE	\$ (2,055)	\$ (32)	\$ (502)	\$ (153)	\$ (875)	\$ (126)	\$ (360)	\$ (7)	\$ 0	\$ 0
<b>2821000 Total</b>			<b>\$ (2,104,038)</b>	<b>\$ (46,516)</b>	<b>\$ (581,022)</b>	<b>\$ (1,177,819)</b>	<b>\$ (904,444)</b>	<b>\$ (114,970)</b>	<b>\$ (290,405)</b>	<b>\$ (5,887)</b>	<b>\$ 982</b>	<b>\$ (43,958)</b>
2831000	287570	CA	\$ (34)	\$ (34)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287571	WYU	\$ (395)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (395)	\$ 0	\$ 0	\$ 0
2831000	287572	WYU	\$ (6,490)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (6,490)	\$ 0	\$ 0	\$ 0
2831000	287573	WA	\$ (1,970)	\$ 0	\$ 0	\$ (1,970)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287574	WYU	\$ (705)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (705)	\$ 0	\$ 0	\$ 0
2831000	287575	SE	\$ (325)	\$ (5)	\$ (79)	\$ (24)	\$ (138)	\$ (20)	\$ (57)	\$ (1)	\$ 0	\$ 0
2831000	287576	SO	\$ (1,237)	\$ (28)	\$ (337)	\$ (96)	\$ (531)	\$ (65)	\$ (177)	\$ (3)	\$ 0	\$ 0
2831000	287577	OR	\$ 3,532	\$ 0	\$ 3,532	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287578	WYU	\$ 1,411	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,411	\$ 0	\$ 0	\$ 0
2831000	287579	UT	\$ (924)	\$ 0	\$ 0	\$ (924)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287580	UT	\$ 5,295	\$ 0	\$ 0	\$ 5,295	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287581	CA	\$ 305	\$ 305	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287582	WA	\$ 1,146	\$ 0	\$ 0	\$ 1,146	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287584	OR	\$ (719)	\$ 0	\$ (719)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287585	WYP	\$ (287)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (287)	\$ 0	\$ 0	\$ 0
2831000	287586	UT	\$ (909)	\$ 0	\$ 0	\$ 0	\$ (909)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287587	IDU	\$ (75)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (75)	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287588	OTHER	\$ (62)	\$ (62)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287590	CA	\$ (432)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (432)	\$ 0
2831000	287591	WA	\$ 216	\$ 0	\$ 0	\$ 216	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287592	SE	\$ (372)	\$ (6)	\$ (91)	\$ (28)	\$ (158)	\$ (23)	\$ (65)	\$ (1)	\$ 0	\$ 0
2831000	287593	OTHER	\$ (256)	\$ (35)	\$ (551)	\$ (168)	\$ (961)	\$ (138)	\$ (395)	\$ (8)	\$ 0	\$ 0
2831000	287594	SE	\$ (496)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (496)	\$ 0
2831000	287596	OTHER	\$ (97)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (97)	\$ 0	\$ 0	\$ 0
2831000	287597	WYP	\$ (9,631)	\$ (220)	\$ (2,623)	\$ (749)	\$ (4,131)	\$ (507)	\$ (1,379)	\$ (22)	\$ 0	\$ 0
2831000	287614	SO	\$ 12,714	\$ 290	\$ 3,463	\$ 989	\$ 5,454	\$ 669	\$ 1,820	\$ 29	\$ 0	\$ 0
2831000	287616	OR	\$ (1,600)	\$ 0	\$ (1,600)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287618	UT	\$ (235)	\$ 0	\$ 0	\$ 0	\$ (235)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287624	SG	\$ (4,264)	\$ (71)	\$ (1,098)	\$ (338)	\$ (1,846)	\$ (227)	\$ (671)	\$ (14)	\$ 0	\$ 0
2831000	287634	SGCT	\$ (229)	\$ (48)	\$ (747)	\$ (230)	\$ (1,255)	\$ (155)	\$ (456)	\$ 0	\$ 0	\$ 0
2831000	287635	WA	\$ 84	\$ 0	\$ 84	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287640	OR	\$ (18)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (18)	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287647	IDU	\$ (459)	\$ (7)	\$ (112)	\$ (34)	\$ (196)	\$ (28)	\$ (81)	\$ (2)	\$ 0	\$ 0
2831000	287650	SE	\$ (62)	\$ (16)	\$ (16)	\$ (5)	\$ (27)	\$ (3)	\$ (10)	\$ (0)	\$ 0	\$ 0
2831000	287653	SG	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0	\$ 0
2831000	287654	SG	\$ (448)	\$ (7)	\$ (115)	\$ (35)	\$ (194)	\$ (24)	\$ (70)	\$ (1)	\$ 0	\$ 0
2831000	287656	SG	\$ (1,765)	\$ (29)	\$ (454)	\$ (140)	\$ (764)	\$ (94)	\$ (278)	\$ (6)	\$ 0	\$ 0
2831000	287661	OR	\$ (295)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287662	OR	\$ (748)	\$ 0	\$ 0	\$ 0	\$ (748)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287664	UT	\$ (75)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (75)	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287665	IDU	\$ (1,362)	\$ (31)	\$ (371)	\$ (106)	\$ (584)	\$ (72)	\$ (195)	\$ (3)	\$ 0	\$ 0
2831000	287669	SO	\$ (5,785)	\$ (120)	\$ (1,527)	\$ (439)	\$ (2,552)	\$ (301)	\$ (832)	\$ (14)	\$ 0	\$ 0
2831000	287675	SNP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



**Deferred Income Tax Balance (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol

(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other	Nutil
2831000	287681	SE	\$1,102	\$17	\$269	\$82	\$470	\$67	\$193	\$4	\$0	\$0
2831000	287685	IDU	\$ (760)	\$0	\$0	\$0	\$0	\$ (760)	\$0	\$0	\$0	\$0
2831000	287687	OR	\$13	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287706	SE	\$40	\$1	\$3	\$17	\$0	\$0	\$7	\$0	\$0	\$0
2831000	287708	GFS	\$ (11,141)	\$ (254)	\$ (3,034)	\$ (866)	\$ (4,779)	\$ (866)	\$ (1,595)	\$ (26)	\$0	\$0
2831000	287719	SE	\$ (490)	\$ (8)	\$ (120)	\$ (37)	\$ (209)	\$ (30)	\$ (86)	\$ (2)	\$0	\$0
2831000	287720	SE	\$19	\$0	\$5	\$1	\$8	\$0	\$3	\$0	\$0	\$0
2831000	287721	SE	\$105	\$2	\$26	\$8	\$45	\$6	\$18	\$0	\$0	\$0
2831000	287722	SE	\$139	\$2	\$34	\$139	\$59	\$8	\$24	\$0	\$0	\$0
2831000	287723	SE	\$1,087	\$17	\$265	\$81	\$463	\$66	\$191	\$4	\$0	\$0
2831000	287725	SE	\$10,119	\$157	\$2,472	\$754	\$4,309	\$619	\$1,774	\$35	\$0	\$0
2831000	287726	SE	\$ (11,224)	\$ (174)	\$ (2,742)	\$ (636)	\$ (4,780)	\$ (686)	\$ (1,968)	\$ (38)	\$0	\$0
2831000	287728	SG	\$215	\$4	\$55	\$17	\$93	\$11	\$34	\$1	\$0	\$0
2831000	287729	OTHER	\$ (310)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (310)	\$0
2831000	287735	SE	\$ (73)	\$ (1)	\$ (18)	\$ (5)	\$ (31)	\$ (4)	\$ (13)	\$ (0)	\$0	\$0
2831000	287737	WA	\$ (36)	\$0	\$0	\$ (36)	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287747	CA	\$ (766)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287750	OTHER	\$ (11,106)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (11,106)	\$0
2831000	287751	SE	\$ (4,723)	\$ (73)	\$ (1,154)	\$ (352)	\$ (2,011)	\$ (289)	\$ (828)	\$ (16)	\$0	\$0
2831000	287760	WA	\$ (3,416)	\$0	\$0	\$ (3,416)	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287762	WA	\$ (242)	\$0	\$0	\$ (242)	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287763	WA	\$ (250)	\$0	\$ (250)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287770	SE	\$ (859)	\$ (13)	\$ (210)	\$ (64)	\$ (366)	\$ (53)	\$ (151)	\$ (3)	\$0	\$0
2831000	287772	OTHER	\$ (0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (0)	\$0
2831000	287774	OTHER	\$ (42)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (42)	\$0
2831000	287779	SG	\$ (1,547)	\$ (26)	\$ (398)	\$ (123)	\$ (670)	\$ (63)	\$ (244)	\$ (5)	\$0	\$0
2831000	287781	OTHER	\$ (584)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$584	\$0
2831000	287782	OTHER	\$ (1,639)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (1,639)	\$0
2831000	287783	UT	\$20	\$0	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0
2831000	287784	OTHER	\$ (4,280)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (4,280)	\$0
2831000	287786	IDU	\$ (347)	\$0	\$0	\$0	\$0	\$ (347)	\$0	\$0	\$0	\$0
2831000	287787	OR	\$ (3,446)	\$0	\$ (3,446)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287789	OR	\$ (70)	\$0	\$ (70)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287790	WYP	\$ (0)	\$0	\$0	\$0	\$0	\$0	\$ (0)	\$0	\$0	\$0
2831000	287941	OTHER	\$ (13)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (13)	\$0
2831000	287942	OTHER	\$ (46)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (46)	\$0
2831000	287943	OTHER	\$ (494)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (494)	\$0
2831000	287944	UT	\$ (233)	\$0	\$0	\$0	\$ (233)	\$0	\$0	\$0	\$0	\$0
2831000	287945	OTHER	\$ (2,956)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (2,956)	\$0
2831000	287946	WA	\$ (201)	\$0	\$0	\$ (201)	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287947	IDU	\$47	\$0	\$0	\$0	\$47	\$0	\$0	\$0	\$0	\$0
2831000	287948	OR	\$77	\$0	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287949	WA	\$140	\$0	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287961	OTHER	\$ (60)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (60)	\$0
2831000	287990	SE	\$ (2,538)	\$ (39)	\$ (620)	\$ (189)	\$ (1,081)	\$ (155)	\$ (445)	\$ (9)	\$0	\$0
<b>Grand Total</b>			<b>\$ (2,089,491)</b>	<b>\$ (46,132)</b>	<b>\$ (570,337)</b>	<b>\$ (119,119)</b>	<b>\$ (883,819)</b>	<b>\$ (113,814)</b>	<b>\$ (280,271)</b>	<b>\$ (5,772)</b>	<b>\$ (21,582)</b>	<b>\$ (43,955)</b>





**Investment Tax Credit Balance (Actuals)**

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

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC	Other	Nutil
2551000	285602	ITC84	\$ (1,745)	\$ (57)	\$ (1,239)	\$ (247)	\$ 0	\$ 0	\$ (191)	\$ 0	\$ 0	\$ (11)
2551000	285603	ACCUM DEF ITC - PPL - 1983	\$ (1,398)	\$ (76)	\$ (946)	\$ (187)	\$ 0	\$ 0	\$ (162)	\$ 0	\$ 0	\$ (27)
2551000	285604	ACCUM DEF ITC - PPL - 1984	\$ (1,647)	\$ (89)	\$ (1,115)	\$ (220)	\$ 0	\$ 0	\$ (191)	\$ 0	\$ 0	\$ (32)
2551000	285605	ACCUM DEF ITC - PPL - 1985	\$ (1,480)	\$ (71)	\$ (956)	\$ (194)	\$ 0	\$ 0	\$ (229)	\$ 0	\$ 0	\$ (29)
2551000	285606	ACCUM DEF ITC - PPL - 1986	\$ (222)	\$ (9)	\$ (136)	\$ (33)	\$ 0	\$ 0	\$ (37)	\$ 0	\$ 0	\$ (6)
2551000	285607	ACCUM DEF ITC - PPL - 1987	\$ (487)	\$ (24)	\$ (274)	\$ (74)	\$ 0	\$ 0	\$ (101)	\$ 0	\$ 0	\$ (14)
2551000	285608	JIM BRIDGER RETROFIT ITC - PPL	\$ (316)	\$ (5)	\$ (50)	\$ (12)	\$ (148)	\$ (44)	\$ (55)	\$ 0	\$ 0	\$ (1)
2551000	285609	ACCUM DEFERRED ITC - UPL - 70 PRE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Grand Total</b>			<b>\$ (7,294)</b>	<b>\$ (331)</b>	<b>\$ (4,716)</b>	<b>\$ (968)</b>	<b>\$ (148)</b>	<b>\$ (44)</b>	<b>\$ (966)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (120)</b>





**Customer Advances (Actuals)**

Beg / End Average as of June 2010

Allocation Method - Factor Revised Protocol  
(Allocated in Thousands)

Primary Account	Secondary	Alloc	Total	Calif	Oregon	Wash	Utah	Idaho	Wyoming	FERC
2520000	0	CN	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
2520000	0	CA	\$(1,917)	\$(51)	\$(617)	\$(140)	\$(879)	\$(79)	\$(150)	\$0
2520000	0	IDU	\$(7)	\$0	\$0	\$0	\$0	\$(7)	\$0	\$0
2520000	0	OR	\$(94)	\$0	\$(94)	\$0	\$0	\$0	\$0	\$0
2520000	0	SG	\$(2,881)	\$(48)	\$(742)	\$(228)	\$(1,247)	\$(154)	\$(453)	\$(9)
2520000	0	UT	\$(1,360)	\$0	\$0	\$0	\$(1,360)	\$0	\$0	\$0
2520000	0	WA	\$(7)	\$0	\$0	\$(7)	\$0	\$0	\$0	\$0
2520000	0	WYP	\$(3,196)	\$0	\$0	\$0	\$0	\$0	\$(3,196)	\$0
2520000	0	WYU	\$(8)	\$0	\$0	\$0	\$0	\$0	\$(8)	\$0
2520000	210550	CA	\$(1)	\$(1)	\$0	\$0	\$0	\$0	\$0	\$0
2520000	210550	IDU	\$(77)	\$0	\$0	\$0	\$0	\$(77)	\$0	\$0
2520000	210550	OR	\$(1,606)	\$0	\$(1,606)	\$0	\$0	\$0	\$0	\$0
2520000	210550	SG	\$(85)	\$(1)	\$(22)	\$(7)	\$(37)	\$(5)	\$(13)	\$(0)
2520000	210550	UT	\$(1,280)	\$0	\$0	\$0	\$(1,280)	\$0	\$0	\$0
2520000	210550	WA	\$(11)	\$0	\$0	\$(11)	\$0	\$0	\$0	\$0
2520000	210550	WYP	\$(700)	\$0	\$0	\$0	\$0	\$0	\$(700)	\$0
2520000	210550	WYU	\$(1,161)	\$0	\$0	\$0	\$0	\$0	\$(1,161)	\$0
2520000	210553	SG	\$(505)	\$(8)	\$(130)	\$(40)	\$(219)	\$(27)	\$(79)	\$(2)
2520000	285460	SG	\$(5,697)	\$(95)	\$(1,467)	\$(451)	\$(2,466)	\$(304)	\$(897)	\$(18)
<b>2520000 Total</b>			<b>\$(20,591)</b>	<b>\$(203)</b>	<b>\$(4,676)</b>	<b>\$(885)</b>	<b>\$(7,487)</b>	<b>\$(653)</b>	<b>\$(6,657)</b>	<b>\$(29)</b>
2523990	0	IDU	\$(25)	\$0	\$0	\$0	\$0	\$(25)	\$0	\$0
<b>2523990 Total</b>			<b>\$(25)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(25)</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total</b>			<b>\$(20,616)</b>	<b>\$(203)</b>	<b>\$(4,676)</b>	<b>\$(885)</b>	<b>\$(7,487)</b>	<b>\$(678)</b>	<b>\$(6,657)</b>	<b>\$(29)</b>

