

Rocky Mountain Power
Exhibit RMP__ (SRM-3)
Docket No. 13-035-184
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

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

January 2014

**Rocky Mountain Power
Utah General Rate Case – June 2015
Summary**

This summary index provides an overview of the Company's filed revenue requirement for the June 2015 test period.

Page 1 – Page 1.5: Reference – Attachment R746-700-22.B.4, Folder, 'Adjustments', File, 'Tab 1 – Summary – June 2015'

Rocky Mountain Power

UTAH

Normalized Results of Operations - 2010 PROTOCOL

Twelve Months Ending June 2015

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	1,884,107,463	76,252,101	1,960,359,564
3 Interdepartmental	-		
4 Special Sales	149,230,392		
5 Other Operating Revenues	70,387,117		
6 Total Operating Revenues	<u>2,103,724,971</u>		
7			
8 Operating Expenses:			
9 Steam Production	497,679,321		
10 Nuclear Production	-		
11 Hydro Production	17,563,929		
12 Other Power Supply	428,060,883		
13 Transmission	90,397,853		
14 Distribution	84,434,717		
15 Customer Accounting	34,650,973	148,303	34,799,276
16 Customer Service & Info	4,770,211		
17 Sales	-		
18 Administrative & General	60,710,458		
19			
20 Total O&M Expenses	<u>1,218,268,346</u>		
21			
22 Depreciation	262,390,668		
23 Amortization	22,885,961		
24 Taxes Other Than Income	63,068,116	-	63,068,116
25 Income Taxes - Federal	48,273,748	25,427,040	73,700,788
26 Income Taxes - State	10,751,193	3,455,112	14,206,306
27 Income Taxes - Def Net	63,481,630		
28 Investment Tax Credit Adj.	(4,098,178)		
29 Misc Revenue & Expense	682,017		
30			
31 Total Operating Expenses:	<u>1,685,703,501</u>	<u>29,030,456</u>	<u>1,714,733,957</u>
32			
33 Operating Rev For Return:	<u>418,021,470</u>	<u>47,221,645</u>	<u>465,243,115</u>
34			
35 Rate Base:			
36 Electric Plant In Service	10,912,081,614		
37 Plant Held for Future Use	18,651,670		
38 Misc Deferred Debits	170,287,197		
39 Elec Plant Acq Adj	15,449,004		
40 Nuclear Fuel	-		
41 Prepayments	13,702,489		
42 Fuel Stock	97,675,186		
43 Material & Supplies	86,820,549		
44 Working Capital	26,232,065		
45 Weatherization Loans	4,637,895		
46 Misc Rate Base	-		
47			
48 Total Electric Plant:	<u>11,345,537,670</u>	<u>-</u>	<u>11,345,537,670</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(3,234,910,020)		
52 Accum Prov For Amort	(221,249,967)		
53 Accum Def Income Tax	(1,804,104,719)		
54 Unamortized ITC	(80,741)		
55 Customer Adv For Const	(9,924,958)		
56 Customer Service Deposits	(15,625,768)		
57 Misc Rate Base Deductions	(30,313,047)		
58			
59 Total Rate Base Deductions	<u>(5,316,209,220)</u>	<u>-</u>	<u>(5,316,209,220)</u>
60			
61 Total Rate Base:	<u>6,029,328,450</u>	<u>-</u>	<u>6,029,328,450</u>
62			
63 Return on Rate Base	6.933%		7.716%
64			
65 Return on Equity	8.482%		10.000%
66			
67 TAX CALCULATION:			
68 Operating Revenue	536,429,863	76,103,798	612,533,661
69 Other Deductions			
70 Interest (AFUDC)	(22,174,382)	-	(22,174,382)
71 Interest	154,052,563	-	154,052,563
72 Schedule "M" Additions	350,771,023	-	350,771,023
73 Schedule "M" Deductions	518,512,283	-	518,512,283
74 Income Before Tax	<u>236,810,422</u>	<u>76,103,798</u>	<u>312,914,220</u>
75			
76 State Income Taxes	10,751,193	3,455,112	14,206,306
77 Taxable Income	<u>226,059,229</u>	<u>72,648,685</u>	<u>298,707,914</u>
78			
79 Federal Income Taxes + Other	<u>48,273,748</u>	<u>25,427,040</u>	<u>73,700,788</u>

Rocky Mountain Power
UTAH

Normalized Results of Operations - 2010 PROTOCOL
Twelve Months Ending June 2015

Net Rate Base	\$ 6,029,328,450	Ref. Page 1.0, Page 2.2
Return on Rate Base Requested	<u>7.716%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	465,243,115	Ref. Page 1.0
Less Current Operating Revenues	<u>(418,021,470)</u>	Ref. Page 1.0
Increase to Current Revenues	47,221,645	
Net to Gross Bump-up	<u>161.48%</u>	
Price Change Required for Requested Return	<u>\$ 76,252,101</u>	Ref. Page 1.0
Requested Price Change	\$ 76,252,101	
Uncollectible Percent	<u>0.194%</u>	Ref. Page 1.2
Increased Uncollectible Expense	<u>\$ 148,303</u>	
Requested Price Change	\$ 76,252,101	
Franchise Tax	0.000%	
Revenue Tax	0.000%	
Resource Supplier Tax	0.000%	
Gross Receipts	0.000%	
Increase Taxes Other Than Income	<u>\$ -</u>	
Requested Price Change	\$ 76,252,101	
Uncollectible Expense	(148,303)	Ref. Page 1.0
Taxes Other Than Income	-	
Income Before Taxes	<u>\$ 76,103,798</u>	
State Effective Tax Rate	4.54%	Ref. Page 2.1
State Income Taxes	<u>\$ 3,455,112</u>	
Taxable Income	\$ 72,648,685	
Federal Income Tax Rate	35.00%	Ref. Page 2.1
Federal Income Taxes	<u>\$ 25,427,040</u>	
Operating Income	100.000%	
Net Operating Income	<u>61.928%</u>	Ref. Page 1.2
Net to Gross Bump-Up	<u>161.48%</u>	

Rocky Mountain Power
UTAH
Normalized Results of Operations - 2010 PROTOCOL
Twelve Months Ending June 2015

Operating Revenue	100.000%
Operating Deductions	
Uncollectible Accounts	0.194% 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	99.806%
State Income Tax @ 4.54%	<u>4.531%</u>
Sub-Total	95.274%
Federal Income Tax @ 35.00%	<u>33.346%</u>
Net Operating Income	<u><u>61.928%</u></u>

(1) Uncollectible Accounts =	<u>3,664,418</u>	Pg 2.12, UTAH Normalized Situs - Account 904
	1,884,107,463	Pg. 2.2, General Business Revenues

Rocky Mountain Power
UTAH
Normalized Results of Operations - ROLLED-IN
Twelve Months Ending June 2015

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	1,884,107,463	76,252,101	1,960,359,564
3 Interdepartmental	-		
4 Special Sales	149,230,392		
5 Other Operating Revenues	70,387,117		
6 Total Operating Revenues	<u>2,103,724,971</u>		
7			
8 Operating Expenses:			
9 Steam Production	497,679,321		
10 Nuclear Production	-		
11 Hydro Production	17,563,929		
12 Other Power Supply	428,060,883		
13 Transmission	90,397,853		
14 Distribution	84,434,717		
15 Customer Accounting	34,650,973	148,303	34,799,276
16 Customer Service & Info	4,770,211		
17 Sales	-		
18 Administrative & General	60,710,458		
19			
20 Total O&M Expenses	<u>1,218,268,346</u>		
21			
22 Depreciation	262,390,668		
23 Amortization	22,885,961		
24 Taxes Other Than Income	63,068,116	-	63,068,116
25 Income Taxes - Federal	48,273,748	25,427,040	73,700,788
26 Income Taxes - State	10,751,193	3,455,112	14,206,306
27 Income Taxes - Def Net	63,481,630		
28 Investment Tax Credit Adj.	(4,098,178)		
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31 Total Operating Expenses:	<u>1,685,703,501</u>	<u>29,030,456</u>	<u>1,714,733,957</u>
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33 Operating Rev For Return:	<u>418,021,470</u>	<u>47,221,645</u>	<u>465,243,115</u>
34			
35 Rate Base:			
36 Electric Plant In Service	10,912,081,614		
37 Plant Held for Future Use	18,651,670		
38 Misc Deferred Debits	170,287,197		
39 Elec Plant Acq Adj	15,449,004		
40 Nuclear Fuel	-		
41 Prepayments	13,702,489		
42 Fuel Stock	97,675,186		
43 Material & Supplies	86,820,549		
44 Working Capital	26,232,065		
45 Weatherization Loans	4,637,895		
46 Misc Rate Base	-		
47			
48 Total Electric Plant:	<u>11,345,537,670</u>	<u>-</u>	<u>11,345,537,670</u>
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50 Rate Base Deductions:			
51 Accum Prov For Deprec	(3,234,910,020)		
52 Accum Prov For Amort	(221,249,967)		
53 Accum Def Income Tax	(1,804,104,719)		
54 Unamortized ITC	(80,741)		
55 Customer Adv For Const	(9,924,958)		
56 Customer Service Deposits	(15,625,768)		
57 Misc Rate Base Deductions	(30,313,047)		
58			
59 Total Rate Base Deductions	<u>(5,316,209,220)</u>	<u>-</u>	<u>(5,316,209,220)</u>
60			
61 Total Rate Base:	<u>6,029,328,450</u>	<u>-</u>	<u>6,029,328,450</u>
62			
63 Return on Rate Base	6.933%		7.716%
64			
65 Return on Equity	8.482%		10.000%
66			
67 TAX CALCULATION:			
68 Operating Revenue	536,429,863	76,103,798	612,533,661
69 Other Deductions			
70 Interest (AFUDC)	(22,174,382)	-	(22,174,382)
71 Interest	154,052,563	-	154,052,563
72 Schedule "M" Additions	350,771,023	-	350,771,023
73 Schedule "M" Deductions	518,512,283	-	518,512,283
74 Income Before Tax	<u>236,810,422</u>	<u>76,103,798</u>	<u>312,914,220</u>
75			
76 State Income Taxes	<u>10,751,193</u>	<u>3,455,112</u>	<u>14,206,306</u>
77 Taxable Income	<u>226,059,229</u>	<u>72,648,685</u>	<u>298,707,914</u>
78			
79 Federal Income Taxes + Other	<u>48,273,748</u>	<u>25,427,040</u>	<u>73,700,788</u>

	TOTAL COMPANY ACTUAL RESULTS		UTAH ALLOCATED ACTUAL RESULTS		Tab 3 Revenue Adjustments	Tab 4 O&M Adjustments	Tab 5 Net Power Cost Adjustments	Tab 6 Depreciation & Amortization Adjustments
	JUNE 2013	JUNE 2013	JUNE 2013	JUNE 2013				
1 Operating Revenues:								
2 General Business Revenues	4,440,553,238	1,939,614,638			(55,507,175)	-	-	-
3 Interdepartmental	-	-			-	-	-	-
4 Special Sales	328,817,227	135,326,219			-	-	13,904,173	-
5 Other Operating Revenues	204,043,999	81,139,726			(11,655,644)	-	903,035	-
6 Total Operating Revenues	4,973,414,464	2,156,080,583			(67,162,819)	-	14,807,208	-
7								
8 Operating Expenses:								
9 Steam Production	1,088,441,448	458,734,056			-	13,648,689	25,630,640	(334,064)
10 Nuclear Production	-	-			-	-	-	-
11 Hydro Production	38,234,151	16,298,575			-	967,240	-	(70,332)
12 Other Power Supply	1,045,573,188	450,257,528			-	(1,104,463)	(20,823,201)	(55,669)
13 Transmission	201,709,294	85,930,306			(439,827)	249,064	4,687,199	(28,887)
14 Distribution	204,447,520	83,148,950			-	1,418,190	-	(132,422)
15 Customer Accounting	87,552,407	34,191,361			-	521,449	-	(61,837)
16 Customer Service & Info	109,336,777	50,948,786			-	(46,157,504)	-	(10,249)
17 Sales	-	-			-	-	-	-
18 Administrative & General	193,795,857	80,957,095			-	(20,094,658)	-	(121,683)
19								
20 Total O&M Expenses	2,969,090,641	1,260,466,657			(439,827)	(50,551,993)	9,494,637	(815,144)
21								
22 Depreciation	572,553,051	237,353,568			-	-	(73,090)	37,926,625
23 Amortization	53,648,631	22,373,319			-	(1,306,020)	-	(735,073)
24 Taxes Other Than Income	163,744,910	56,381,205			-	-	-	-
25 Income Taxes - Federal	12,635,438	21,573,999			(22,297,301)	19,424,419	1,796,514	(9,461,231)
26 Income Taxes - State	10,954,096	6,869,149			(3,029,833)	2,639,456	244,116	(1,285,624)
27 Income Taxes - Def Net	257,849,217	112,745,649			8,977	(2,394,665)	-	-
28 Investment Tax Credit Adj.	(1,831,667)	(1,502,644)			-	-	-	-
29 Misc Revenue & Expense	(435,263)	(266,711)			934	16,546	-	-
30								
31 Total Operating Expenses:	4,038,209,054	1,715,994,191			(25,757,050)	(32,172,258)	11,462,178	25,629,552
32								
33 Operating Rev For Return:	935,205,410	440,086,392			(41,405,770)	32,172,258	3,345,030	(25,629,552)
34								
35 Rate Base:								
36 Electric Plant In Service	23,605,170,060	10,033,832,359			-	-	(675,776)	-
37 Plant Held for Future Use	49,098,056	20,907,184			-	-	-	-
38 Misc Deferred Debits	311,085,926	39,292,022			-	(1,877,667)	-	-
39 Elec Plant Acq Adj	46,282,303	19,729,367			-	-	-	-
40 Nuclear Fuel	-	-			-	-	-	-
41 Prepayments	32,526,049	13,702,489			-	-	-	-
42 Fuel Stock	264,624,815	111,067,593			-	-	-	-
43 Material & Supplies	204,876,482	86,820,549			-	-	-	-
44 Working Capital	59,104,798	26,494,229			(422,534)	(467,156)	189,159	(189,597)
45 Weatherization Loans	(6,814,340)	4,640,730			-	-	-	-
46 Misc Rate Base	-	-			-	-	-	-
47								
48 Total Electric Plant:	24,565,954,148	10,356,486,522			(422,534)	(2,344,823)	(486,618)	(189,597)
49								
50 Rate Base Deductions:								
51 Accum Prov For Deprec	(7,379,345,761)	(2,947,460,107)			-	-	825,058	(302,122,328)
52 Accum Prov For Amort	(502,655,381)	(212,964,427)			-	-	-	(13,090,269)
53 Accum Def Income Tax	(3,634,945,474)	(1,553,478,568)			9,058	2,875,518	-	-
54 Unamortized ITC	(2,606,988)	(108,793)			-	-	-	-
55 Customer Adv For Const	(20,902,843)	(8,237,438)			-	-	-	-
56 Customer Service Deposits	-	-			-	-	-	-
57 Misc Rate Base Deductions	(105,083,207)	(30,517,434)			(23,868)	-	-	-
58								
59 Total Rate Base Deductions	(11,645,539,654)	(4,752,766,766)			(14,810)	2,875,518	825,058	(315,212,598)
60								
61 Total Rate Base:	12,920,414,494	5,603,719,756			(437,344)	530,694	338,441	(315,402,195)
62								
63 Return on Rate Base	7.238%	7.853%			-0.738%	0.573%	0.059%	-0.023%
64								
65 Return on Equity	9.073%	10.266%			-1.431%	1.111%	0.115%	-0.044%
66								
67 TAX CALCULATION:								
68 Operating Revenue		579,772,545			(66,723,926)	51,841,468	5,385,660	(36,376,408)
69 Other Deductions								
70 Interest (AFUDC)		(25,234,835)			-	-	-	-
71 Interest		143,178,033			(11,174)	13,560	8,647	(8,058,695)
72 Schedule "M" Additions		343,149,373			-	(145,597)	-	-
73 Schedule "M" Deductions		653,675,878			23,655	(6,455,483)	-	-
74 Income Before Tax		151,302,842			(66,736,407)	58,137,794	5,377,013	(28,317,713)
75								
76 State Income Taxes		6,869,149			(3,029,833)	2,639,456	244,116	(1,285,624)
77 Taxable Income		144,433,693			(63,706,574)	55,498,339	5,132,897	(27,032,089)
78								
79 Federal Income Taxes + Other		21,573,999			(22,297,301)	19,424,419	1,796,514	(9,461,231)
APPROXIMATE PRICE CHANGE		(12,408,967)			66,809,428	(51,887,799)	(5,359,285)	2,086,389

	Tab 7	Tab 8	Utah Normalized Results June 2015
	Tax Adjustments	Rate Base Adjustments	
1 Operating Revenues:			
2 General Business Revenues	-	-	1,884,107,463
3 Interdepartmental	-	-	-
4 Special Sales	-	-	149,230,392
5 Other Operating Revenues	-	-	70,387,117
6 Total Operating Revenues	-	-	<u>2,103,724,971</u>
7			
8 Operating Expenses:			
9 Steam Production	-	-	497,679,321
10 Nuclear Production	-	-	-
11 Hydro Production	-	368,446	17,563,929
12 Other Power Supply	-	(213,312)	428,060,883
13 Transmission	-	-	90,397,853
14 Distribution	-	-	84,434,717
15 Customer Accounting	-	-	34,650,973
16 Customer Service & Info	-	(10,821)	4,770,211
17 Sales	-	-	-
18 Administrative & General	-	(30,297)	60,710,458
19			
20 Total O&M Expenses	-	114,016	1,218,268,346
21			
22 Depreciation	-	(12,816,434)	262,390,668
23 Amortization	-	2,553,736	22,885,961
24 Taxes Other Than Income	6,686,910	-	63,068,116
25 Income Taxes - Federal	45,646,783	(8,409,435)	48,273,748
26 Income Taxes - State	6,456,631	(1,142,703)	10,751,193
27 Income Taxes - Def Net	(50,844,211)	3,965,879	63,481,630
28 Investment Tax Credit Adj.	(2,595,534)	-	(4,098,178)
29 Misc Revenue & Expense	-	931,249	682,017
30			
31 Total Operating Expenses:	5,350,580	(14,803,692)	1,685,703,501
32			
33 Operating Rev For Return:	<u>(5,350,580)</u>	<u>14,803,692</u>	<u>418,021,470</u>
34			
35 Rate Base:			
36 Electric Plant In Service	-	878,925,031	10,912,081,614
37 Plant Held for Future Use	-	(2,255,514)	18,651,670
38 Misc Deferred Debits	-	132,872,843	170,287,197
39 Elec Plant Acq Adj	-	(4,280,363)	15,449,004
40 Nuclear Fuel	-	-	-
41 Prepayments	-	-	13,702,489
42 Fuel Stock	-	(13,392,407)	97,675,186
43 Material & Supplies	-	-	86,820,549
44 Working Capital	964,060	(336,096)	26,232,065
45 Weatherization Loans	-	(2,835)	4,637,895
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	964,060	991,530,659	11,345,537,670
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	-	13,847,357	(3,234,910,020)
52 Accum Prov For Amort	-	4,804,729	(221,249,967)
53 Accum Def Income Tax	(197,313,833)	(56,196,894)	(1,804,104,719)
54 Unamortized ITC	28,051	-	(80,741)
55 Customer Adv For Const	-	(1,687,520)	(9,924,958)
56 Customer Service Deposits	-	(15,625,768)	(15,625,768)
57 Misc Rate Base Deductions	47,854	180,401	(30,313,047)
58			
59 Total Rate Base Deductions	(197,237,928)	(54,677,694)	(5,316,209,220)
60			
61 Total Rate Base:	<u>(196,273,868)</u>	<u>936,852,965</u>	<u>6,029,328,450</u>
62			
63 Return on Rate Base	0.193%	-0.985%	6.933%
64			
65 Return on Equity	0.373%	-1.908%	8.482%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(6,686,910)	9,217,434	536,429,863
69 Other Deductions			
70 Interest (AFUDC)	3,060,454	-	(22,174,382)
71 Interest	(5,014,902)	23,937,094	154,052,563
72 Schedule "M" Additions	18,223,651	(10,456,404)	350,771,023
73 Schedule "M" Deductions	(128,725,362)	(6,405)	518,512,283
74 Income Before Tax	142,216,551	(25,169,659)	236,810,422
75			
76 State Income Taxes	6,456,631	(1,142,703)	10,751,193
77 Taxable Income	<u>135,759,920</u>	<u>(24,026,957)</u>	<u>226,059,229</u>
78			
79 Federal Income Taxes + Other	45,646,783	(8,409,435)	48,273,748
APPROXIMATE PRICE CHANGE	(15,815,973)	92,828,307	76,252,101

**Rocky Mountain Power
Utah General Rate Case – June 2015
Results of Operations**

Page 2.0 – Page 2.39: Reference – Attachment R746-700-22.B.6, File, 'UT GRC JAM – June 2015 Test Period', Tab, 'Report'

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDING JUNE 2015
FILE:	UT GRC JAM - June 2015 Test Period
PREPARED BY:	Revenue Requirement Department
DATE:	12/14/2013
TIME:	10:44:22 AM
TYPE OF RATE BASE:	13-Month Average
ALLOCATION METHOD:	2010 PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident 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	1.615
FEDERAL/STATE COMBINED RATE	37.95%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.38%	5.28%	2.555%
PREFERRED	0.02%	6.75%	0.001%
COMMON	51.60%	10.00%	5.160%
	<u>100.00%</u>		<u>7.716%</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
13-Month Average

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	JUNE 2013 ACTUAL RESULTS		JUNE 2015 NORMALIZED RESULTS	
		TOTAL	UTAH	TOTAL	UTAH
1 Operating Revenues					
2 General Business Revenues	2.3	4,440,553,238	1,939,614,638	4,446,426,363	1,884,107,463
3 Interdepartmental	2.3	0	0	0	0
4 Special Sales	2.3	328,817,227	135,326,219	361,434,449	149,230,392
5 Other Operating Revenues	2.4	204,043,999	81,139,726	177,957,091	70,387,117
6 Total Operating Revenues	2.4	4,973,414,464	2,156,080,583	4,985,817,904	2,103,724,971
7					
8 Operating Expenses:					
9 Steam Production	2.5	1,088,441,448	458,734,056	1,180,564,072	497,679,321
10 Nuclear Production	2.6	0	0	0	0
11 Hydro Production	2.7	38,234,151	16,298,575	41,202,492	17,563,929
12 Other Power Supply	2.9	1,045,573,188	450,257,528	1,001,264,172	428,060,883
13 Transmission	2.10	201,709,294	85,930,306	212,186,218	90,397,853
14 Distribution	2.12	204,447,520	83,148,950	207,724,697	84,434,717
15 Customer Accounting	2.12	87,552,407	34,191,361	89,076,168	34,650,973
16 Customer Service & Infor	2.13	109,336,777	50,948,786	18,511,489	4,770,211
17 Sales	2.13	0	0	0	0
18 Administrative & General	2.14	193,795,857	80,957,095	147,136,724	60,710,458
19					
20 Total O & M Expenses	2.14	2,969,090,641	1,260,466,657	2,897,666,032	1,218,268,346
21					
22 Depreciation	2.16	572,553,051	237,353,568	647,565,138	262,390,668
23 Amortization	2.17	53,648,631	22,373,319	50,677,105	22,885,961
24 Taxes Other Than Income	2.17	163,744,910	56,381,205	179,488,279	63,068,116
25 Income Taxes - Federal	2.20	12,635,438	21,573,999	151,096,351	48,273,748
26 Income Taxes - State	2.20	10,954,096	6,869,149	30,364,405	10,751,193
27 Income Taxes - Def Net	2.19	257,849,217	112,745,649	91,192,528	63,481,630
28 Investment Tax Credit Adj.	2.17	(1,831,667)	(1,502,644)	(4,995,526)	(4,098,178)
29 Misc Revenue & Expense	2.4	(435,263)	(266,711)	480,110	682,017
30					
31 Total Operating Expenses	2.20	4,038,209,054	1,715,994,191	4,043,534,423	1,685,703,501
32					
33 Operating Revenue for Return		935,205,410	440,086,392	942,283,481	418,021,470
34					
35 Rate Base:					
36 Electric Plant in Service	2.30	23,605,170,060	10,033,832,359	25,693,450,383	10,912,081,614
37 Plant Held for Future Use	2.31	49,098,056	20,907,184	43,898,698	18,651,670
38 Misc Deferred Debits	2.33	311,085,926	39,292,022	621,010,303	170,287,197
39 Elec Plant Acq Adj	2.31	46,282,303	19,729,367	36,241,176	15,449,004
40 Nuclear Fuel	2.31	0	0	0	0
41 Prepayments	2.32	32,526,049	13,702,489	32,526,049	13,702,489
42 Fuel Stock	2.32	264,624,815	111,067,593	232,716,649	97,675,186
43 Material & Supplies	2.32	204,876,482	86,820,549	204,876,482	86,820,549
44 Working Capital	2.33	59,104,798	26,494,229	59,557,915	26,232,065
45 Weatherization Loans	2.31	(6,814,340)	4,640,730	(6,817,175)	4,637,895
46 Miscellaneous Rate Base	2.34	0	0	0	0
47					
48 Total Electric Plant		24,565,954,148	10,356,486,522	26,917,460,480	11,345,537,670
49					
50 Rate Base Deductions:					
51 Accum Prov For Depr	2.38	(7,379,345,761)	(2,947,460,107)	(8,111,260,441)	(3,234,910,020)
52 Accum Prov For Amort	2.39	(502,655,381)	(212,964,427)	(523,484,727)	(221,249,967)
53 Accum Def Income Taxes	2.35	(3,634,945,474)	(1,553,478,568)	(4,165,943,608)	(1,804,104,719)
54 Unamortized ITC	2.35	(2,606,988)	(108,793)	(788,852)	(80,741)
55 Customer Adv for Const	2.34	(20,902,843)	(8,237,438)	(20,902,843)	(9,924,958)
56 Customer Service Deposits	2.34	0	0	(15,625,768)	(15,625,768)
57 Misc. Rate Base Deductions	2.34	(105,083,207)	(30,517,434)	(104,911,820)	(30,313,047)
58					
59 Total Rate Base Deductions		(11,645,539,654)	(4,752,766,766)	(12,942,918,059)	(5,316,209,220)
60					
61 Total Rate Base		12,920,414,494	5,603,719,756	13,974,542,421	6,029,328,450
62					
63 Return on Rate Base		7.238%	7.853%	6.743%	6.933%
64					
65 Return on Equity		9.073%	10.266%	8.113%	8.482%
66 Net Power Costs		1,529,690,650	644,727,437	1,521,859,578	641,066,300
67 100 Basis Points in Equity:					
68 Revenue Requirement Impact		107,450,439	46,602,386	116,216,915	50,141,889
69 Rate Base Decrease		(859,814,720)	(345,496,778)	(993,424,037)	(417,665,379)

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
214	500	Operation Supervision & Engineering						
215		P	SG		17,159,297	7,314,719	17,243,764	7,350,726
216		P	SG		1,400,062	596,823	1,442,543	614,932
217				B2	18,559,359	7,911,542	18,686,306	7,965,658
218								
219	501	Fuel Related-Non NPC						
220		P	SE		13,951,393	5,855,640	14,205,113	5,962,130
221		P	SE		-	-	-	-
222		P	SE		-	-	-	-
223		P	SE		-	-	-	-
224		P	SE		3,663,243	1,537,526	3,774,392	1,584,177
225				B2	17,614,636	7,393,166	17,979,505	7,546,308
226								
227	501NPC	Fuel Related-NPC						
228		P	S		183,669	-	-	-
229		P	SE		715,201,106	300,182,225	776,505,423	325,912,703
230		P	SE		-	-	-	-
231		P	SE		-	-	-	-
232		P	SE		50,877,990	21,354,369	50,877,990	21,354,369
233				B2	766,262,765	321,536,594	827,383,413	347,267,071
234								
235		Total Fuel Related			783,877,402	328,929,760	845,362,918	354,813,379
236								
237	502	Steam Expenses						
238		P	SG		34,934,764	14,892,102	35,744,726	15,237,375
239		P	SG		7,791,538	3,321,402	8,027,946	3,422,178
240				B2	42,726,302	18,213,504	43,772,672	18,659,554
241								
242	503	Steam From Other Sources-Non-NPC						
243		P	SE		-	-	-	-
244				B2	-	-	-	-
245								
246	503NPC	Steam From Other Sources-NPC						
247		P	SE		3,995,105	1,676,814	3,757,234	1,576,976
248				B2	3,995,105	1,676,814	3,757,234	1,576,976
249								
250	505	Electric Expenses						
251		P	SG		3,091,820	1,317,991	3,162,188	1,347,988
252		P	SG		866,673	369,448	892,969	380,658
253				B2	3,958,492	1,687,439	4,055,157	1,728,645
254								
255	506	Misc. Steam Expense						
256		P	SG		52,211,102	22,256,714	53,129,616	22,648,261
257		P	SE		-	-	-	-
258		P	SG		1,869,299	796,851	1,926,017	821,029
259				B2	54,080,401	23,053,565	55,055,633	23,469,290
260								
261	507	Rents						
262		P	SG		426,655	181,876	439,601	187,394
263		P	SG		-	-	-	-
264				B2	426,655	181,876	439,601	187,394
265								
266	510	Maint Supervision & Engineering						
267		P	SG		4,288,882	1,828,278	18,248,135	7,778,873
268		P	SG		2,684,420	1,144,323	(833,680)	(355,384)
269				B2	6,973,302	2,972,601	17,414,455	7,423,489
270								
271								
272								
273	511	Maintenance of Structures						
274		P	SG		26,816,625	11,431,476	27,509,704	11,726,924
275		P	SG		668,927	285,152	688,943	293,685
276				B2	27,485,552	11,716,628	28,198,648	12,020,609
277								
278	512	Maintenance of Boiler Plant						
279		P	SG		94,768,838	40,398,361	107,695,257	45,908,676
280		P	SG		7,647,764	3,260,113	11,048,045	4,709,596
281				B2	102,416,602	43,658,474	118,743,302	50,618,271
282								
283	513	Maintenance of Electric Plant						
284		P	SG		28,781,888	12,269,234	29,498,312	12,574,634
285		P	SG		774,188	330,023	797,354	339,898
286				B2	29,556,075	12,599,257	30,295,665	12,914,532
287								
288	514	Maintenance of Misc. Steam Plant						
289		P	SG		10,256,178	4,372,036	10,528,876	4,488,283
290		P	SG		4,130,022	1,760,559	4,253,605	1,813,240
291				B2	14,386,200	6,132,595	14,782,481	6,301,523
292								
293		Total Steam Power Generation		B2	1,088,441,448	458,734,056	1,180,564,072	497,679,321

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC	DESCRIP	BUS	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	UTAH	TOTAL	UTAH
357	537	Hydraulic Expenses						
358		P	DGP		-	-	-	-
359		P	SG		4,237,349	1,806,311	5,273,079	2,247,825
360		P	SG		189,105	80,612	192,096	81,887
361								
362				B2	<u>4,426,454</u>	<u>1,886,923</u>	<u>5,465,175</u>	<u>2,329,712</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		12,171,664	5,188,576	12,316,158	5,250,171
374		P	SG		5,519,728	2,352,967	5,554,144	2,367,638
375								
376								
377				B2	<u>17,691,392</u>	<u>7,541,543</u>	<u>17,870,303</u>	<u>7,617,809</u>
378								
379	540	Rents (Hydro Generation)						
380		P	DGP		-	-	-	-
381		P	SG		716,317	305,354	727,857	310,273
382		P	SG		9,597	4,091	9,751	4,157
383								
384				B2	<u>725,913</u>	<u>309,445</u>	<u>737,608</u>	<u>314,430</u>
385								
386	541	Maint Supervision & Engineering						
387		P	DGP		-	-	-	-
388		P	SG		409	174	421	180
389		P	SG		-	-	-	-
390								
391				B2	<u>409</u>	<u>174</u>	<u>421</u>	<u>180</u>
392								
393	542	Maintenance of Structures						
394		P	DGP		-	-	-	-
395		P	SG		594,569	253,455	606,380	258,490
396		P	SG		159,941	68,180	162,814	69,405
397								
398				B2	<u>754,510</u>	<u>321,635</u>	<u>769,194</u>	<u>327,894</u>
399								
400								
401								
402								
403	543	Maintenance of Dams & Waterways						
404		P	DGP		-	-	-	-
405		P	SG		1,803,107	768,634	1,849,817	788,546
406		P	SG		506,746	216,017	517,370	220,546
407								
408				B2	<u>2,309,853</u>	<u>984,651</u>	<u>2,367,187</u>	<u>1,009,092</u>
409								
410	544	Maintenance of Electric Plant						
411		P	DGP		-	-	-	-
412		P	SG		1,927,770	821,776	1,964,796	837,559
413		P	SG		611,876	260,833	623,670	265,860
414								
415				B2	<u>2,539,646</u>	<u>1,082,608</u>	<u>2,588,466</u>	<u>1,103,419</u>
416								
417	545	Maintenance of Misc. Hydro Plant						
418		P	DGP		-	-	-	-
419		P	SG		2,640,306	1,125,518	2,695,806	1,149,177
420		P	SG		692,930	295,385	706,364	301,111
421								
422				B2	<u>3,333,237</u>	<u>1,420,903</u>	<u>3,402,170</u>	<u>1,450,288</u>
423								
424		Total Hydraulic Power Generation		B2	<u>38,234,151</u>	<u>16,298,575</u>	<u>41,202,492</u>	<u>17,563,929</u>

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC	DESCRIP	BUS FUNC	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
ACCT					TOTAL	UTAH	TOTAL	UTAH
858	923	Outside Services						
859		PTD	S		673,638	65,873	703,999	68,842
860		CUST	CN		-	-	-	-
861		PTD	SO		13,542,821	5,751,675	14,153,191	6,010,901
862				B2	14,216,459	5,817,548	14,857,190	6,079,743
863								
864	924	Property Insurance						
865		PTD	S		7,754,581	2,152,236	7,754,581	2,152,236
866		P	SG		-	-	-	-
867		PTD	SO		7,196,455	3,056,355	6,883,504	2,923,444
868				B2	14,951,035	5,208,591	14,638,084	5,075,680
869								
870	925	Injuries & Damages						
871		PTD	S		(890,359)	-	20,031	-
872		PTD	SO		56,308,757	23,914,489	7,784,335	3,306,029
873				B2	55,418,398	23,914,489	7,804,366	3,306,029
874								
875	926	Employee Pensions & Benefits						
876		LABOR	S		-	-	-	-
877		CUST	CN		-	-	-	-
878		LABOR	SO		-	-	-	-
879				B2	-	-	-	-
880								
881	927	Franchise Requirements						
882		DMSC	S		-	-	-	-
883		DMSC	SO		-	-	-	-
884				B2	-	-	-	-
885								
886	928	Regulatory Commission Expense						
887		DMSC	S		15,286,187	5,701,659	15,816,867	5,904,853
888		CUST	CN		-	-	-	-
889		DMSC	SO		1,487,926	631,926	1,532,288	650,767
890		FERC	SG		5,163,588	2,201,150	5,364,747	2,286,901
891				B2	21,937,701	8,534,736	22,713,902	8,842,521
892								
893	929	Duplicate Charges						
894		LABOR	S		-	-	-	-
895		LABOR	SO		(3,643,272)	(1,547,308)	(3,726,966)	(1,582,853)
896				B2	(3,643,272)	(1,547,308)	(3,726,966)	(1,582,853)
897								
898	930	Misc General Expenses						
899		PTD	S		209,134	46,200	217,749	48,103
900		CUST	CN		-	-	-	-
901		P	SG		-	-	-	-
902		LABOR	SO		7,364,780	3,127,843	7,664,384	3,255,086
903				B2	7,573,914	3,174,043	7,882,133	3,303,189
904								
905	931	Rents						
906		PTD	S		1,171,475	3,909	1,277,261	4,262
907		PTD	SO		5,485,059	2,329,520	5,980,365	2,539,878
908				B2	6,656,534	2,333,429	7,257,626	2,544,140
909								
910	935	Maintenance of General Plant						
911		G	S		139,399	59,323	142,044	60,328
912		CUST	CN		109,537	50,528	111,393	51,384
913		G	SO		21,458,593	9,113,526	21,811,379	9,263,355
914				B2	21,707,530	9,223,377	22,064,816	9,375,067
915								
916		Total Administrative & General Expense		B2	193,795,857	80,957,095	147,136,724	60,710,458
917								
918		Summary of A&G Expense by Factor						
919		S			23,734,332	8,712,093	25,247,726	8,923,809
920		SO			164,591,041	69,902,284	116,208,128	49,353,923
921		SG			5,163,588	2,201,150	5,364,747	2,286,901
922		CN			306,896	141,568	316,123	145,824
923		Total A&G Expense by Factor			193,795,857	80,957,095	147,136,724	60,710,458
924								
925		Total O&M Expense		B2	2,969,090,641	1,260,466,657	2,897,666,032	1,218,268,346

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC	DESCRIP	BUS	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	UTAH	TOTAL	UTAH
1249	SCHMDF	Deductions - Flow Through						
1250		SCHMDF	S		-	-	-	-
1251		SCHMDF	DGP		-	-	-	-
1252		SCHMDF	DGU		-	-	-	-
1253				B6	-	-	-	-
1254	SCHMDP	Deductions - Permanent						
1255		SCHMDP	S		-	-	-	-
1256		P	SE		485,891	203,937	735,875	308,859
1257		PTD	SNP		377,765	165,112	65,078	28,444
1258		BOOKDEPR	SCHMDEXP		(162,455)	(65,826)	(0)	(0)
1259		P	SG		-	-	-	-
1260		SCHMDP-SO	SO		(87,179)	(37,025)	(0)	(0)
1261				B6	614,022	266,197	800,953	337,303
1262								
1263	SCHMDT	Deductions - Temporary						
1264		GP	S		74,755,210	(250,449)	55,174,130	27,068,435
1265		CUST	BADDEBT		-	-	-	-
1266		SCHMDT-SNP	SNP		87,171,793	38,100,666	77,029,127	33,667,554
1267		SCHMDT	CN		-	-	-	-
1268		SCHMDT	SG		180,174	76,805	180,174	76,805
1269		CUST	DGP		-	-	-	-
1270		P	SE		34,558,773	14,504,912	5,493,685	2,305,794
1271		SCHMDT-SG	SG		111,844,841	47,677,574	144,171,973	61,458,086
1272		SCHMDT-GPS	GPS		87,594,729	37,201,806	98,184,639	41,699,380
1273		SCHMDT-SO	SO		(22,071,017)	(9,373,624)	6,403,321	2,719,509
1274		TAXDEPR	TAXDEPR		1,194,521,703	524,430,160	795,344,018	349,179,416
1275		DPW	SNPD		2,156,223	1,041,830	-	-
1276				B6	1,570,712,429	653,409,681	1,181,981,068	518,174,980
1277								
1278		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,571,326,451	653,675,878	1,182,782,020	518,512,283
1279								
1280		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(702,830,592)	(310,526,505)	(236,916,274)	(167,741,260)
1281								
1282								
1283								
1284	40911	State Income Taxes						
1285		0			10,954,096	6,869,149	30,364,405	10,751,193
1286		IBT	IBT		-	-	-	-
1287		PTC	SG		-	-	-	-
1288		IBT	IBT		-	-	-	-
1289		Total State Tax Expense			10,954,096	6,869,149	30,364,405	10,751,193
1290								
1291								
1292		Calculation of Taxable Income:						
1293		Operating Revenues			4,973,414,464	2,156,080,583	4,985,817,904	2,103,724,971
1294		Operating Deductions:						
1295		O & M Expenses			2,969,090,641	1,260,466,657	2,897,666,032	1,218,268,346
1296		Depreciation Expense			572,553,051	237,353,568	647,565,138	262,390,668
1297		Amortization Expense			53,648,631	22,373,319	50,677,105	22,885,961
1298		Taxes Other Than Income			163,744,910	56,381,205	179,488,279	63,068,116
1299		Interest & Dividends (AFUDC-Equity)			(57,735,627)	(25,234,835)	(50,733,512)	(22,174,382)
1300		Misc Revenue & Expense			(435,263)	(266,711)	480,110	682,017
1301		Total Operating Deductions			3,700,866,344	1,551,073,202	3,725,143,152	1,545,120,726
1302		Other Deductions:						
1303		Interest Deductions			328,437,879	143,178,033	354,938,974	154,052,563
1304		Interest on PCRBS			-	-	-	-
1305		Schedule M Adjustments			(702,830,592)	(310,526,505)	(236,916,274)	(167,741,260)
1306								
1307		Income Before State Taxes			241,279,650	151,302,842	668,819,504	236,810,422
1308								
1309		State Income Taxes			10,954,096	6,869,149	30,364,405	10,751,193
1310								
1311		Total Taxable Income			230,325,553	144,433,693	638,455,099	226,059,229
1312								
1313		Tax Rate			35.0%	35.0%	35.0%	35.0%
1314								
1315		Federal Income Tax - Calculated			80,613,944	50,551,793	223,459,284	79,120,730
1316								
1317		Adjustments to Calculated Tax:						
1318	40910	PMI	P	SE	(44,934)	(18,860)	(18,088)	(7,592)
1319	40910	PTC	P	SG	(67,930,536)	(28,957,644)	(72,344,845)	(30,839,390)
1320	40910		P	SO	(3,036)	(1,289)	-	-
1321	40910	IRS Settle	LABOR	S	-	-	-	-
1322		Federal Income Tax Expense			12,635,438	21,573,999	151,096,351	48,273,748
1323								
1324		Total Operating Expenses			4,038,209,054	1,715,994,191	4,043,534,423	1,685,703,501

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
1325	310	Land and Land Rights						
1326		P	SG		2,328,228	992,485	2,328,228	992,485
1327		P	SG		34,798,446	14,833,992	34,798,446	14,833,992
1328		P	SG		53,412,119	22,768,687	53,412,119	22,768,687
1329		P	S		-	-	-	-
1330		P	SG		2,556,497	1,089,792	2,556,497	1,089,792
1331				B8	93,095,290	39,684,955	93,095,290	39,684,955
1332								
1333	311	Structures and Improvements						
1334		P	SG		233,126,167	99,377,762	233,126,167	99,377,762
1335		P	SG		320,181,306	136,487,902	320,181,306	136,487,902
1336		P	SG		385,016,764	164,126,167	385,016,764	164,126,167
1337		P	SG		60,698,448	25,874,727	60,698,448	25,874,727
1338				B8	999,022,685	425,866,559	999,022,685	425,866,559
1339								
1340	312	Boiler Plant Equipment						
1341		P	SG		614,236,561	261,838,709	579,336,644	246,961,462
1342		P	SG		560,040,311	238,735,760	490,212,690	208,969,420
1343		P	SG		2,596,639,042	1,106,903,526	2,818,205,669	1,201,353,651
1344		P	SG		327,862,258	139,762,163	319,424,941	136,165,477
1345				B8	4,098,778,172	1,747,240,159	4,207,179,944	1,793,450,010
1346								
1347	314	Turbogenerator Units						
1348		P	SG		120,294,855	51,279,672	120,294,855	51,279,672
1349		P	SG		134,015,650	57,128,616	134,015,650	57,128,616
1350		P	SG		650,751,972	277,404,614	642,822,639	274,024,473
1351		P	SG		66,776,433	28,465,670	66,776,433	28,465,670
1352				B8	971,838,909	414,278,572	963,909,577	410,898,431
1353								
1354	315	Accessory Electric Equipment						
1355		P	SG		86,511,775	36,878,514	86,511,775	36,878,514
1356		P	SG		136,942,466	58,376,269	136,942,466	58,376,269
1357		P	SG		182,403,660	77,755,611	182,403,660	77,755,611
1358		P	SG		67,313,731	28,694,711	67,313,731	28,694,711
1359				B8	473,171,632	201,705,104	473,171,632	201,705,104
1360								
1361								
1362								
1363	316	Misc Power Plant Equipment						
1364		P	SG		4,478,377	1,909,057	4,478,377	1,909,057
1365		P	SG		5,085,197	2,167,734	5,085,197	2,167,734
1366		P	SG		20,061,109	8,551,713	20,061,109	8,551,713
1367		P	SG		4,150,804	1,769,418	4,150,804	1,769,418
1368				B8	33,775,487	14,397,922	33,775,487	14,397,922
1369								
1370	317	Steam Plant ARO						
1371		P	S		-	-	-	-
1372				B8	-	-	-	-
1373								
1374	SP	Unclassified Steam Plant - Account 300						
1375		P	SG		(1,129,373)	(481,433)	(1,129,373)	(481,433)
1376				B8	(1,129,373)	(481,433)	(1,129,373)	(481,433)
1377								
1378								
1379		Total Steam Production Plant		B8	6,668,552,802	2,842,691,838	6,769,025,242	2,885,521,549
1380								
1381								
1382		Summary of Steam Production Plant by Factor						
1383		S			-	-	-	-
1384		DGP			-	-	-	-
1385		DGU			-	-	-	-
1386		SG			6,668,552,802	2,842,691,838	6,769,025,242	2,885,521,549
1387		SSGCH			-	-	-	-
1388		Total Steam Production Plant by Factor			6,668,552,802	2,842,691,838	6,769,025,242	2,885,521,549
1389	320	Land and Land Rights						
1390		P	SG		-	-	-	-
1391		P	SG		-	-	-	-
1392				B8	-	-	-	-
1393								
1394	321	Structures and Improvements						
1395		P	SG		-	-	-	-
1396		P	SG	B8	-	-	-	-
1397					-	-	-	-

2010 PROTOCOL 13-Month Average				JUNE 2013 ACTUAL RESULTS		JUNE 2015 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1471								
1472								
1473	335	Misc. Power Plant Equipment						
1474		P	SG		1,142,942	487,217	1,142,942	487,217
1475		P	SG		157,261	67,038	157,261	67,038
1476		P	SG		1,046,590	446,144	1,046,590	446,144
1477		P	SG		13,039	5,558	13,039	5,558
1478				B8	<u>2,359,832</u>	<u>1,005,957</u>	<u>2,359,832</u>	<u>1,005,957</u>
1479								
1480	336	Roads, Railroads & Bridges						
1481		P	SG		4,529,874	1,931,009	4,529,874	1,931,009
1482		P	SG		822,766	350,731	822,766	350,731
1483		P	SG		11,662,076	4,971,347	11,662,076	4,971,347
1484		P	SG		741,167	315,947	741,167	315,947
1485				B8	<u>17,755,883</u>	<u>7,569,034</u>	<u>17,755,883</u>	<u>7,569,034</u>
1486								
1487	337	Hydro Plant ARO						
1488		P	S		-	-	-	-
1489				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1490								
1491	HP	Unclassified Hydro Plant - Acct 300						
1492		P	S		-	-	-	-
1493		P	SG		-	-	-	-
1494		P	SG		-	-	-	-
1495		P	SG		-	-	-	-
1496				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1497								
1498		Total Hydraulic Production Plant		B8	<u>836,152,125</u>	<u>356,437,580</u>	<u>985,096,970</u>	<u>419,930,261</u>
1499								
1500		Summary of Hydraulic Plant by Factor						
1501		S			-	-	-	-
1502		SG			836,152,125	356,437,580	985,096,970	419,930,261
1503		DGP			-	-	-	-
1504		DGU			-	-	-	-
1505		Total Hydraulic Plant by Factor			<u>836,152,125</u>	<u>356,437,580</u>	<u>985,096,970</u>	<u>419,930,261</u>
1506								
1507	340	Land and Land Rights						
1508		P	S		51,913	-	51,913	-
1509		P	SG		23,576,717	10,050,358	23,576,717	10,050,358
1510		P	SG		5,395,985	2,300,217	5,395,985	2,300,217
1511		P	SG		-	-	-	-
1512				B8	<u>29,024,615</u>	<u>12,350,575</u>	<u>29,024,615</u>	<u>12,350,575</u>
1513								
1514	341	Structures and Improvements						
1515		P	SG		108,393,285	46,206,233	108,393,285	46,206,233
1516		P	SG		150,934	64,341	150,934	64,341
1517		P	SG		51,432,970	21,925,010	51,432,970	21,925,010
1518		P	SG		4,257,910	1,815,075	4,257,910	1,815,075
1519				B8	<u>164,235,099</u>	<u>70,010,659</u>	<u>164,235,099</u>	<u>70,010,659</u>
1520								
1521	342	Fuel Holders, Producers & Accessories						
1522		P	SG		8,424,526	3,591,234	8,424,526	3,591,234
1523		P	SG		-	-	-	-
1524		P	SG		2,366,087	1,008,623	2,366,087	1,008,623
1525				B8	<u>10,790,613</u>	<u>4,599,857</u>	<u>10,790,613</u>	<u>4,599,857</u>
1526								
1527	343	Prime Movers						
1528		P	S		-	-	-	-
1529		P	SG		223,515	95,281	(490,847)	(209,240)
1530		P	SG		1,779,884,003	758,734,598	1,792,945,966	764,302,693
1531		P	SG		671,045,935	286,055,590	1,355,415,899	577,790,988
1532		P	SG		54,888,287	23,397,953	53,830,227	22,946,920
1533				B8	<u>2,506,041,740</u>	<u>1,068,283,421</u>	<u>3,201,701,245</u>	<u>1,364,831,361</u>
1534								
1535	344	Generators						
1536		P	S		-	-	-	-
1537		P	SG		53,708,178	22,894,893	53,708,178	22,894,893
1538		P	SG		283,264,160	120,750,745	283,264,160	120,750,745
1539		P	SG		16,261,701	6,932,090	16,261,701	6,932,090
1540				B8	<u>353,234,040</u>	<u>150,577,727</u>	<u>353,234,040</u>	<u>150,577,727</u>

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
1674	366	Underground Conduit						
1675		DPW	S		321,015,625	173,978,272	336,616,005	180,027,446
1676				B8	321,015,625	173,978,272	336,616,005	180,027,446
1677								
1678								
1679								
1680								
1681	367	Underground Conductors						
1682		DPW	S		756,059,085	478,199,973	792,801,252	492,447,044
1683				B8	756,059,085	478,199,973	792,801,252	492,447,044
1684								
1685	368	Line Transformers						
1686		DPW	S		1,161,112,305	439,479,967	1,217,538,824	461,359,805
1687				B8	1,161,112,305	439,479,967	1,217,538,824	461,359,805
1688								
1689	369	Services						
1690		DPW	S		628,710,871	235,547,528	659,264,303	247,394,868
1691				B8	628,710,871	235,547,528	659,264,303	247,394,868
1692								
1693	370	Meters						
1694		DPW	S		176,708,353	73,919,365	185,295,841	77,249,232
1695				B8	-176,708,353	73,919,365	185,295,841	77,249,232
1696								
1697	371	Installations on Customers' Premises						
1698		DPW	S		8,827,139	4,406,024	9,256,111	4,572,361
1699				B8	8,827,139	4,406,024	9,256,111	4,572,361
1700								
1701	372	Leased Property						
1702		DPW	S		-	-	-	-
1703				B8	-	-	-	-
1704								
1705	373	Street Lights						
1706		DPW	S		61,193,512	23,264,675	64,167,330	24,417,797
1707				B8	61,193,512	23,264,675	64,167,330	24,417,797
1708								
1709	DP	Unclassified Dist Plant - Acct 300						
1710		DPW	S		14,218,319	5,594,079	14,218,319	5,594,079
1711				B8	14,218,319	5,594,079	14,218,319	5,594,079
1712								
1713	DS0	Unclassified Dist Sub Plant - Acct 300						
1714		DPW	S		-	-	-	-
1715				B8	-	-	-	-
1716								
1717								
1718		Total Distribution Plant		B8	5,851,821,163	2,504,141,683	6,135,503,582	2,614,144,654
1719								
1720		Summary of Distribution Plant by Factor						
1721		S			5,851,821,163	2,504,141,683	6,135,503,582	2,614,144,654
1722								
1723		Total Distribution Plant by Factor			5,851,821,163	2,504,141,683	6,135,503,582	2,614,144,654

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC	BUS			ACTUAL RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1724	389	Land and Land Rights						
1725		G-SITUS	S		12,751,065	4,068,287	12,751,065	4,068,287
1726		CUST	CN		1,128,506	520,568	1,128,506	520,568
1727		G-DGU	SG		332	142	332	142
1728		G-SG	SG		1,228	523	1,228	523
1729		PTD	SO		5,596,700	2,376,935	5,596,700	2,376,935
1730				B8	19,477,831	6,966,454	19,477,831	6,966,454
1731								
1732	390	Structures and Improvements						
1733		G-SITUS	S		115,887,580	40,969,857	115,887,580	40,969,857
1734		PT	SG		350,180	149,276	350,180	149,276
1735		PT	SG		1,633,646	696,396	1,633,646	696,396
1736		CUST	CN		11,819,261	5,452,099	11,819,261	5,452,099
1737		G-SG	SG		5,311,284	2,264,111	5,311,284	2,264,111
1738		P	SE		5,490	2,304	5,490	2,304
1739		PTD	SO		97,921,402	41,587,498	97,921,402	41,587,498
1740				B8	232,928,843	91,121,541	232,928,843	91,121,541
1741								
1742	391	Office Furniture & Equipment						
1743		G-SITUS	S		11,449,078	2,842,402	11,449,078	2,842,402
1744		PT	SG		-	-	-	-
1745		PT	SG		2,851	1,215	2,851	1,215
1746		CUST	CN		8,440,361	3,893,449	8,440,361	3,893,449
1747		G-SG	SG		4,690,935	1,999,667	4,690,935	1,999,667
1748		P	SE		41,266	17,320	41,266	17,320
1749		PTD	SO		58,972,350	25,045,725	58,972,350	25,045,725
1750		P	SG		90,667	38,650	90,667	38,650
1751		P	SG		-	-	-	-
1752				B8	83,687,508	33,838,428	83,687,508	33,838,428
1753								
1754	392	Transportation Equipment						
1755		G-SITUS	S		76,363,042	32,083,423	76,363,042	32,083,423
1756		PTD	SO		7,002,100	2,973,812	7,002,100	2,973,812
1757		G-SG	SG		18,314,639	7,807,222	18,314,639	7,807,222
1758		CUST	CN		-	-	-	-
1759		PT	SG		725,089	309,093	725,089	309,093
1760		P	SE		439,809	184,596	439,809	184,596
1761		G-DGP	SG		118,591	50,553	118,591	50,553
1762		P	SG		343,984	146,635	343,984	146,635
1763		P	SG		44,655	19,036	44,655	19,036
1764				B8	103,351,909	43,574,370	103,351,909	43,574,370
1765								
1766	393	Stores Equipment						
1767		G-SITUS	S		8,747,468	3,415,506	8,747,468	3,415,506
1768		PT	SG		61,230	26,101	61,230	26,101
1769		PT	SG		131,431	56,027	131,431	56,027
1770		PTD	SO		318,705	135,355	318,705	135,355
1771		G-SG	SG		5,025,861	2,142,440	5,025,861	2,142,440
1772		P	SG		53,971	23,007	53,971	23,007
1773				B8	14,338,667	5,798,436	14,338,667	5,798,436

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
1774								
1775	394	Tools, Shop & Garage Equipment						
1776		G-SITUS	S		33,170,822	12,508,145	33,170,822	12,508,145
1777		PT	SG		662,031	282,213	662,031	282,213
1778		G-SG	SG		21,942,250	9,353,612	21,942,250	9,353,612
1779		PTD	SO		3,768,656	1,600,559	3,768,656	1,600,559
1780		P	SE		5,617	2,358	5,617	2,358
1781		PT	SG		398,694	169,956	398,694	169,956
1782		P	SG		1,794,052	764,774	1,794,052	764,774
1783		P	SG		89,913	38,329	89,913	38,329
1784				B8	61,832,034	24,719,945	61,832,034	24,719,945
1785								
1786	395	Laboratory Equipment						
1787		G-SITUS	S		23,926,184	7,621,242	23,926,184	7,621,242
1788		PT	SG		1,518	647	1,518	647
1789		PT	SG		2,892	1,233	2,892	1,233
1790		PTD	SO		5,208,428	2,212,034	5,208,428	2,212,034
1791		P	SE		-	-	-	-
1792		G-SG	SG		6,442,662	2,746,398	6,442,662	2,746,398
1793		P	SG		257,205	109,642	257,205	109,642
1794		P	SG		14,022	5,977	14,022	5,977
1795				B8	35,852,910	12,697,174	35,852,910	12,697,174
1796								
1797	396	Power Operated Equipment						
1798		G-SITUS	S		112,778,943	43,785,482	112,778,943	43,785,482
1799		PT	SG		924,043	393,904	924,043	393,904
1800		G-SG	SG		37,370,039	15,930,219	37,370,039	15,930,219
1801		PTD	SO		1,378,383	585,403	1,378,383	585,403
1802		PT	SG		1,433,214	610,955	1,433,214	610,955
1803		P	SE		45,031	18,900	45,031	18,900
1804		P	SG		-	-	-	-
1805		P	SG		999,837	426,214	999,837	426,214
1806				B8	154,929,490	61,751,077	154,929,490	61,751,077
1807	397	Communication Equipment						
1808		G-SITUS	S		148,442,202	46,833,718	175,339,343	59,266,316
1809		G-DGP	SG		1,302,972	555,435	(536,693)	(228,783)
1810		G-DGU	SG		1,538,702	655,923	(1,604,021)	(683,767)
1811		PTD	SO		62,600,435	26,586,583	61,561,835	26,145,487
1812		CUST	CN		2,855,125	1,317,039	272,499	125,701
1813		G-SG	SG		118,277,114	50,419,543	139,271,896	59,369,266
1814		P	SE		250,261	105,039	1,177,528	494,229
1815		G-SG	SG		785,065	334,660	599,439	255,531
1816		G-SG	SG		10,118	4,313	(1,420)	(605)
1817				B8	336,061,995	126,812,254	376,080,405	144,743,372
1818								
1819	398	Misc. Equipment						
1820		G-SITUS	S		2,462,759	867,653	2,462,759	867,653
1821		G-DGP	SG		-	-	-	-
1822		G-DGU	SG		-	-	-	-
1823		CUST	CN		216,140	99,703	216,140	99,703
1824		PTD	SO		2,918,775	1,239,612	2,918,775	1,239,612
1825		P	SE		1,668	700	1,668	700
1826		G-SG	SG		2,122,980	904,990	2,122,980	904,990
1827		G-SG	SG		-	-	-	-
1828				B8	7,722,322	3,112,659	7,722,322	3,112,659
1829								
1830	399	Coal Mine						
1831		P	SE		296,676,205	124,520,114	497,190,287	208,679,328
1832	MP	P	SE		-	-	-	-
1833				B8	296,676,205	124,520,114	497,190,287	208,679,328
1834								
1835	399L	WIDCO Capital Lease						
1836		P	SE	Tab 8	-	-	-	-
1837					-	-	-	-
1838					-	-	-	-
1839		Remove Capital Leases			-	-	-	-
1840				Tab 8	-	-	-	-
1841					-	-	-	-

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC	BUS	ACTUAL RESULTS		NORMALIZED RESULTS				
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1904	303	Miscellaneous Intangible Plant						
1905		I-SITUS	S		12,403,098	3,012,241	13,770,773	3,018,316
1906		I-SG	SG		143,795,897	61,297,771	143,795,897	61,297,771
1907		PTD	SO		370,935,341	157,537,297	367,952,165	156,270,333
1908		P	SE		3,673,140	1,541,680	4,754,453	1,995,526
1909		CUST	CN		123,138,758	56,802,600	123,153,422	56,809,365
1910		P	SG		-	-	-	-
1911		I-DGP	SG		-	-	-	-
1912				B8	<u>653,946,235</u>	<u>280,191,590</u>	<u>653,426,711</u>	<u>279,391,312</u>
1913	303	Less Non-Utility Plant						
1914		I-SITUS	S		-	-	-	-
1915					<u>653,946,235</u>	<u>280,191,590</u>	<u>653,426,711</u>	<u>279,391,312</u>
1916	IP	Unclassified Intangible Plant - Acct 300						
1917		I-SITUS	S		-	-	-	-
1918		I-SG	SG		-	-	-	-
1919		I-DGU	SG		-	-	-	-
1920		PTD	SO		(193,865)	(82,335)	(193,865)	(82,335)
1921					<u>(193,865)</u>	<u>(82,335)</u>	<u>(193,865)</u>	<u>(82,335)</u>
1922								
1923		Total Intangible Plant		B8	<u>826,414,033</u>	<u>353,285,733</u>	<u>766,611,687</u>	<u>327,214,186</u>
1924								
1925		Summary of Intangible Plant by Factor						
1926		S			13,403,098	3,012,241	14,770,773	3,018,316
1927		DGP			-	-	-	-
1928		DGU			-	-	-	-
1929		SG			315,457,560	134,474,249	256,174,739	109,202,980
1930		SO			370,741,476	157,454,962	367,758,300	156,187,998
1931		CN			123,138,758	56,802,600	123,153,422	56,809,365
1932		SSGCT			-	-	-	-
1933		SSGCH			-	-	-	-
1934		SE			3,673,140	1,541,680	4,754,453	1,995,526
1935		Total Intangible Plant by Factor			<u>826,414,033</u>	<u>353,285,733</u>	<u>766,611,687</u>	<u>327,214,186</u>
1936		Summary of Unclassified Plant (Account 106)						
1937		DP			14,218,319	5,594,079	14,218,319	5,594,079
1938		DS0			-	-	-	-
1939		GP			5,839,850	2,480,201	5,839,850	2,480,201
1940		HP			-	-	-	-
1941		NP			-	-	-	-
1942		OP			38,154	16,264	38,154	16,264
1943		TP			68,298,685	29,114,580	68,298,685	29,114,580
1944		TS0			-	-	-	-
1945		IP			(193,865)	(82,335)	(193,865)	(82,335)
1946		MP			-	-	-	-
1947		SP			(1,129,373)	(481,433)	(1,129,373)	(481,433)
1948		Total Unclassified Plant by Factor			<u>87,071,770</u>	<u>36,641,356</u>	<u>87,071,770</u>	<u>36,641,356</u>
1949								
1950		Total Electric Plant In Service		B8	<u>23,605,170,060</u>	<u>10,033,832,359</u>	<u>25,693,450,383</u>	<u>10,912,081,614</u>

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015			
FERC	BUS			ACTUAL RESULTS		NORMALIZED RESULTS			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH	
1951	Summary of Electric Plant by Factor								
1952	S				6,427,088,980	2,712,838,513	6,739,036,215	2,835,280,156	
1953	SE				301,138,489	126,393,011	503,661,150	211,395,261	
1954	DGU				-	-	-	-	
1955	DGP				-	-	-	-	
1956	SG				16,153,313,800	6,885,885,838	17,733,713,966	7,559,583,834	
1957	SO				629,065,336	267,165,841	625,043,560	265,457,782	
1958	CN				147,598,150	68,085,458	145,030,188	66,900,885	
1959	DEU				-	-	-	-	
1960	SSGCH				-	-	-	-	
1961	SSGCT				-	-	-	-	
1962	Less Capital Leases				(53,034,696)	(26,536,304)	(53,034,696)	(26,536,304)	
1963					<u>23,605,170,060</u>	<u>10,033,832,359</u>	<u>25,693,450,383</u>	<u>10,912,081,614</u>	
1964	105	Plant Held For Future Use							
1965		DPW	S		9,339,786	4,140,116	9,339,786	4,140,116	
1966		P	SG		-	-	-	-	
1967		T	SG		3,235,926	1,379,421	1,002,616	427,398	
1968		P	SG		8,923,302	3,803,853	-	-	
1969		P	SE		27,599,042	11,583,793	33,556,296	14,084,156	
1970		G	SG		-	-	-	-	
1971									
1972									
1973		Total Plant Held For Future Use		B10	<u>49,098,056</u>	<u>20,907,184</u>	<u>43,898,698</u>	<u>18,651,670</u>	
1974									
1975	114	Electric Plant Acquisition Adjustments							
1976		P	S		-	-	-	-	
1977		P	SG		144,614,797	61,646,854	129,052,437	55,012,882	
1978		P	SG		14,560,711	6,206,986	14,560,711	6,206,986	
1979		Total Electric Plant Acquisition Adjustment		B15	<u>159,175,508</u>	<u>67,853,840</u>	<u>143,613,148</u>	<u>61,219,868</u>	
1980									
1981	115	Accum Provision for Asset Acquisition Adjustments							
1982		P	S		-	-	-	-	
1983		P	SG		(98,681,487)	(42,066,257)	(93,160,254)	(39,712,649)	
1984		P	SG		(14,211,718)	(6,058,216)	(14,211,718)	(6,058,216)	
1985				B15	<u>(112,893,205)</u>	<u>(48,124,473)</u>	<u>(107,371,972)</u>	<u>(45,770,865)</u>	
1986									
1987	120	Nuclear Fuel							
1988		P	SE		-	-	-	-	
1989		Total Nuclear Fuel		B15	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
1990									
1991	124	Weatherization							
1992		DMSC	S	*	1,607,385	4,639,786	1,607,385	4,639,786	
1993		DMSC	SO		(4,454)	(1,891)	(4,454)	(1,891)	
1994				B16	<u>1,602,931</u>	<u>4,637,895</u>	<u>1,602,931</u>	<u>4,637,895</u>	
1995									
1996	182W	Weatherization							
1997		DMSC	S		(8,417,271)	2,835	(8,420,106)	0	
1998		DMSC	SG		-	-	-	-	
1999		DMSC	SGCT		-	-	-	-	
2000		DMSC	SO		-	-	-	-	
2001				B16	<u>(8,417,271)</u>	<u>2,835</u>	<u>(8,420,106)</u>	<u>0</u>	
2002									
2003	186W	Weatherization							
2004		DMSC	S		-	-	-	-	
2005		DMSC	CN		-	-	-	-	
2006		DMSC	CNP		-	-	-	-	
2007		DMSC	SG		-	-	-	-	
2008		DMSC	SO		-	-	-	-	
2009				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
2010									
2011		Total Weatherization		B16	<u>(6,814,340)</u>	<u>4,640,730</u>	<u>(6,817,175)</u>	<u>4,637,895</u>	

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC	BUS			ACTUAL RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2133								
2134	1869	Misc Deferred Debits-Trojan						
2135		P	S		-	-	-	-
2136		P	SG		-	-	-	-
2137				B15	-	-	-	-
2138								
2139		Total Miscellaneous Rate Base		B15	-	-	-	-
2140								
2141		Total Rate Base Additions		B15	960,784,088	322,654,164	1,224,010,097	433,456,056
2142	235	Customer Service Deposits						
2143		CUST	S		-	-	(15,625,768)	(15,625,768)
2144		CUST	CN		-	-	-	-
2145		Total Customer Service Deposits		B15	-	-	(15,625,768)	(15,625,768)
2146								
2147	2281	Prop Ins	PTD	SO	-	-	-	-
2148	2282	Inj & Dam	PTD	SO	(33,266,423)	(14,128,345)	(33,266,423)	(14,128,345)
2149	2283	Pen & Ben	PTD	SO	(3,313,000)	(1,407,040)	(3,313,000)	(1,407,040)
2150	254	Reg Liab.	P	SG	-	-	-	-
2151	254	Reg Liab.	PTD	SE	-	-	-	-
2152				B15	(36,579,423)	(15,535,385)	(36,579,423)	(15,535,385)
2153								
2154	22841	Accum Misc. Operating Provisions						
2155		P	S		-	-	-	-
2156		P	SG		(1,471,922)	(627,456)	(1,471,922)	(627,456)
2157				B15	(1,471,922)	(627,456)	(1,471,922)	(627,456)
2158								
2159	22842	Prv-Trojan	P	TROJD	-	-	-	-
2160	230	ARO	P	TROJD	(1,803,525)	(766,696)	(1,803,525)	(766,696)
2161	254105	ARO	P	TROJD	(3,134,268)	(1,332,407)	(3,134,268)	(1,332,407)
2162	254		P	S	(33,989,287)	(1,013,657)	(33,761,032)	(785,402)
2163				B15	(38,927,080)	(3,112,760)	(38,698,825)	(2,884,505)
2164								
2165	252	Customer Advances for Construction						
2166		DPW	S		(5,427,330)	(1,640,487)	(6,076,610)	(3,604,784)
2167		DPW	SE		-	-	-	-
2168		T	SG		(15,475,513)	(6,596,951)	(14,826,232)	(6,320,173)
2169		DPW	SO		-	-	-	-
2170		CUST	CN		-	-	-	-
2171		Total Customer Advances for Construction		B20	(20,902,843)	(8,237,438)	(20,902,843)	(9,924,958)
2172								
2173	25398	SO2 Emissions						
2174		P	SE		-	-	(56,868)	(23,868)
2175				B19	-	-	(56,868)	(23,868)
2176								
2177	25399	Other Deferred Credits						
2178		P	S		(3,202,136)	(656,830)	(3,202,136)	(656,830)
2179		LABOR	SO		(19,348,002)	(8,217,152)	(19,348,002)	(8,217,152)
2180		P	SG		(5,554,645)	(2,367,852)	(5,554,645)	(2,367,852)
2181		P	SE		-	-	-	-
2182				B15	(28,104,783)	(11,241,833)	(28,104,783)	(11,241,833)

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC	DESCRIP	BUS	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	UTAH	TOTAL	UTAH
2252								
2253								
2254	108SP	Steam Prod Plant Accumulated Depr						
2255		P	S		-	-	-	-
2256		P	SG		(745,329,708)	(317,721,512)	(748,677,952)	(319,148,812)
2257		P	SG		(817,492,846)	(348,483,443)	(794,547,228)	(338,702,112)
2258		P	SG		(725,776,625)	(309,386,362)	(891,213,641)	(379,909,377)
2259		P	SG		-	-	-	-
2260		P	SG		(175,855,372)	(74,964,186)	(173,316,717)	(73,882,000)
2261				B17	<u>(2,464,454,551)</u>	<u>(1,050,555,502)</u>	<u>(2,607,755,537)</u>	<u>(1,111,642,301)</u>
2262								
2263	108NP	Nuclear Prod Plant Accumulated Depr						
2264		P	SG		-	-	-	-
2265		P	SG		-	-	-	-
2266		P	SG		-	-	-	-
2267				B17	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2268								
2269								
2270	108HP	Hydraulic Prod Plant Accum Depr						
2271		P	S		-	-	-	-
2272		P	SG		(157,240,831)	(67,029,120)	(131,848,666)	(56,204,868)
2273		P	SG		(29,434,362)	(12,547,373)	(30,410,513)	(12,963,490)
2274		P	SG		(59,179,432)	(25,227,196)	(108,888,475)	(46,417,324)
2275		P	SG		(20,671,581)	(8,811,947)	(26,313,525)	(11,217,013)
2276				B17	<u>(266,526,206)</u>	<u>(113,615,636)</u>	<u>(297,461,179)</u>	<u>(126,802,695)</u>
2277								
2278	108OP	Other Production Plant - Accum Depr						
2279		P	S		-	-	-	-
2280		P	SG		(889,781)	(379,299)	198,235	84,504
2281		P	SG		(340,445,892)	(145,126,355)	(484,107,169)	(206,366,739)
2282		P	SG		(221,397,694)	(94,378,111)	(276,098,064)	(117,695,959)
2283		P	SG		(23,661,995)	(10,086,710)	(27,010,525)	(11,514,132)
2284				B17	<u>(586,395,362)</u>	<u>(249,970,475)</u>	<u>(787,017,524)</u>	<u>(335,492,326)</u>
2285								
2286	108EP	Experimental Plant - Accum Depr						
2287		P	SG		-	-	-	-
2288		P	SG		-	-	-	-
2289					-	-	-	-
2290					-	-	-	-
2291				B17	<u>(3,317,376,120)</u>	<u>(1,414,141,614)</u>	<u>(3,692,234,239)</u>	<u>(1,573,937,322)</u>
2292								
2293		Summary of Prod Plant Depreciation by Factor						
2294		S			-	-	-	-
2295		DGP			-	-	-	-
2296		DGU			-	-	-	-
2297		SG			(3,317,376,120)	(1,414,141,614)	(3,692,234,239)	(1,573,937,322)
2298		SSGCH			-	-	-	-
2299		SSGCT			-	-	-	-
2300		Total of Prod Plant Depreciation by Factor			<u>(3,317,376,120)</u>	<u>(1,414,141,614)</u>	<u>(3,692,234,239)</u>	<u>(1,573,937,322)</u>
2301								
2302								
2303	108TP	Transmission Plant Accumulated Depr						
2304		T	SG		(374,422,111)	(159,609,845)	(384,486,161)	(163,899,980)
2305		T	SG		(403,777,356)	(172,123,492)	(415,338,612)	(177,051,861)
2306		T	SG		(510,244,766)	(217,508,757)	(630,835,492)	(268,914,554)
2307				B17	<u>(1,288,444,233)</u>	<u>(549,242,094)</u>	<u>(1,430,660,265)</u>	<u>(609,866,395)</u>

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
2308	108360	Land and Land Rights						
2309		DPW	S		(7,868,896)	(2,640,269)	(9,911,399)	(3,360,196)
2310				B17	(7,868,896)	(2,640,269)	(9,911,399)	(3,360,196)
2311								
2312	108361	Structures and Improvements						
2313		DPW	S		(16,233,213)	(7,835,420)	(19,296,496)	(8,915,904)
2314				B17	(16,233,213)	(7,835,420)	(19,296,496)	(8,915,904)
2315								
2316	108362	Station Equipment						
2317		DPW	S		(222,818,310)	(87,429,928)	(253,099,424)	(98,103,209)
2318				B17	(222,818,310)	(87,429,928)	(253,099,424)	(98,103,209)
2319								
2320	108363	Storage Battery Equipment						
2321		DPW	S		-	-	-	-
2322				B17	-	-	-	-
2323								
2324	108364	Poles, Towers & Fixtures						
2325		DPW	S		(583,518,262)	(184,868,634)	(590,578,072)	(174,009,382)
2326				B17	(583,518,262)	(184,868,634)	(590,578,072)	(174,009,382)
2327								
2328	108365	Overhead Conductors						
2329		DPW	S		(314,468,546)	(78,275,052)	(337,722,223)	(86,471,350)
2330				B17	(314,468,546)	(78,275,052)	(337,722,223)	(86,471,350)
2331								
2332	108366	Underground Conduit						
2333		DPW	S		(132,444,046)	(60,294,268)	(143,450,830)	(64,173,864)
2334				B17	(132,444,046)	(60,294,268)	(143,450,830)	(64,173,864)
2335								
2336	108367	Underground Conductors						
2337		DPW	S		(302,971,980)	(172,023,990)	(328,895,263)	(181,161,253)
2338				B17	(302,971,980)	(172,023,990)	(328,895,263)	(181,161,253)
2339								
2340	108368	Line Transformers						
2341		DPW	S		(397,693,891)	(92,892,223)	(437,505,387)	(106,924,708)
2342				B17	(397,693,891)	(92,892,223)	(437,505,387)	(106,924,708)
2343								
2344	108369	Services						
2345		DPW	S		(192,315,459)	(60,640,438)	(213,872,306)	(68,238,649)
2346				B17	(192,315,459)	(60,640,438)	(213,872,306)	(68,238,649)
2347								
2348	108370	Meters						
2349		DPW	S		(71,782,759)	(24,981,269)	(77,841,625)	(27,116,857)
2350				B17	(71,782,759)	(24,981,269)	(77,841,625)	(27,116,857)
2351								
2352								
2353								
2354	108371	Installations on Customers' Premises						
2355		DPW	S		(7,655,226)	(3,384,648)	(7,957,886)	(3,491,328)
2356				B17	(7,655,226)	(3,384,648)	(7,957,886)	(3,491,328)
2357								
2358	108372	Leased Property						
2359		DPW	S		-	-	-	-
2360				B17	-	-	-	-
2361								
2362	108373	Street Lights						
2363		DPW	S		(27,579,403)	(11,508,244)	(29,677,568)	(12,247,791)
2364				B17	(27,579,403)	(11,508,244)	(29,677,568)	(12,247,791)
2365								
2366	108D00	Unclassified Dist Plant - Acct 300						
2367		DPW	S		-	-	-	-
2368				B17	-	-	-	-
2369								
2370	108DS	Unclassified Dist Sub Plant - Acct 300						
2371		DPW	S		-	-	-	-
2372				B17	-	-	-	-
2373								
2374	108DP	Unclassified Dist Sub Plant - Acct 300						
2375		DPW	S		4,410,064	3,030,554	4,410,064	3,030,554
2376				B17	4,410,064	3,030,554	4,410,064	3,030,554
2377								
2378								
2379		Total Distribution Plant Accum Depreciation		B17	(2,272,939,927)	(783,743,829)	(2,445,398,413)	(831,183,935)
2380								
2381		Summary of Distribution Plant Depr by Factor						
2382		S			(2,272,939,927)	(783,743,829)	(2,445,398,413)	(831,183,935)
2383								
2384		Total Distribution Depreciation by Factor			(2,272,939,927)	(783,743,829)	(2,445,398,413)	(831,183,935)

2010 PROTOCOL 13-Month Average				JUNE 2013 ACTUAL RESULTS		JUNE 2015 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2456								
2457	111HP	Accum Prov for Amort-Hydro						
2458		P	SG		-	-	-	-
2459		P	SG		-	-	-	-
2460		P	SG		(610,751)	(260,353)	(1,159,268)	(494,176)
2461		P	SG		(117,818)	(50,224)	-	-
2462				B18	<u>(728,569)</u>	<u>(310,577)</u>	<u>(1,159,268)</u>	<u>(494,176)</u>
2463								
2464								
2465	111IP	Accum Prov for Amort-Intangible Plant						
2466		I-SITUS	S		(1,358,963)	(47,975)	(1,757,086)	(86,720)
2467		I-DGP	SG		-	-	103,373	44,066
2468		I-DGU	SG		(382,707)	(163,141)	(415,714)	(177,212)
2469		P	SE		(1,960,814)	(822,987)	(2,596,754)	(1,089,902)
2470		I-SG	SG		(55,649,344)	(23,722,379)	(57,012,571)	(24,303,499)
2471		I-SG	SG		(30,556,715)	(13,025,813)	(23,319,536)	(9,940,726)
2472		I-SG	SG		(3,985,298)	(1,698,865)	(4,583,497)	(1,953,867)
2473		CUST	CN		(106,453,336)	(49,105,793)	(115,283,890)	(53,179,233)
2474		P	SG		-	-	-	-
2475		P	SG		(425,227)	(181,267)	(538,785)	(229,675)
2476		PTD	SO		(275,518,064)	(117,013,307)	(286,777,969)	(121,795,421)
2477				B18	<u>(476,290,468)</u>	<u>(205,781,529)</u>	<u>(492,182,427)</u>	<u>(212,712,190)</u>
2478	111IP	Less Non-Utility Plant						
2479		NUTIL	OTH		-	-	-	-
2480					<u>(476,290,468)</u>	<u>(205,781,529)</u>	<u>(492,182,427)</u>	<u>(212,712,190)</u>
2481								
2482	111390	Accum Amtr - Capital Lease						
2483		G-SITUS	S		(2,549,035)	(908,297)	(2,549,035)	(908,297)
2484		P	SG		(2,267,348)	(966,532)	(2,267,348)	(966,532)
2485		PTD	SO		6,395,561	2,716,213	6,395,561	2,716,213
2486				B9	<u>1,579,177</u>	<u>841,384</u>	<u>1,579,177</u>	<u>841,384</u>
2487								
2488		Remove Capital Lease Amtr			<u>(1,579,177)</u>	<u>(841,384)</u>	<u>(1,579,177)</u>	<u>(841,384)</u>
2489								
2490		Total Accum Provision for Amortization		B18	<u>(502,655,381)</u>	<u>(212,964,427)</u>	<u>(523,484,727)</u>	<u>(221,249,967)</u>
2491								
2492								
2493								
2494								
2495		Summary of Amortization by Factor						
2496		S			(13,673,735)	(969,516)	(15,839,338)	(1,009,685)
2497		DGP			-	-	-	-
2498		DGU			-	-	-	-
2499		SE			(1,960,814)	(822,987)	(2,596,754)	(1,089,902)
2500		SO			(281,741,178)	(119,656,281)	(295,546,462)	(125,519,425)
2501		CN			(109,699,814)	(50,603,358)	(118,707,468)	(54,758,494)
2502		SSGCT			-	-	-	-
2503		SSGCH			-	-	-	-
2504		SG			(94,000,663)	(40,070,901)	(89,215,527)	(38,031,078)
2505		Less Capital Lease			<u>(1,579,177)</u>	<u>(841,384)</u>	<u>(1,579,177)</u>	<u>(841,384)</u>
2506		Total Provision For Amortization by Factor			<u>(502,655,381)</u>	<u>(212,964,427)</u>	<u>(523,484,727)</u>	<u>(221,249,967)</u>

**Rocky Mountain Power
Utah General Rate Case – June 2015
Revenue Adjustment Index**

The Company used actual revenue for the twelve months ended June 30, 2013, 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 2015 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 Service Revenue

Page 3.0.1 – Page 3.6.1: Reference – Attachment R746-700-22.B.4, Folder, 'Adjustments'

Rocky Mountain Power
Normalized Results of Operations
Tab 3 Adjustment Summary
Twelve Months Ending June 2015

	3.1	3.2	3.3	3.4	3.5	3.6
	Pro Forma Revenue	Wheeling Revenue	SO2 Emission Allowances	REC Revenue	Joint Use Revenue	Ancillary Service Revenue
Total Adjustments						
1 Operating Revenues:						
2 General Business Revenues	(55,507,175)	(55,507,175)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(11,655,644)	7,428,831	-	(18,355,554)	(159,152)	(569,770)
6 Total Operating Revenues	<u>(67,162,819)</u>	<u>(55,507,175)</u>	<u>7,428,831</u>	<u>(18,355,554)</u>	<u>(159,152)</u>	<u>(569,770)</u>
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	(439,827)	(439,827)	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19						
20 Total O&M Expenses	(439,827)	(439,827)	-	-	-	-
21						
22 Depreciation	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-
25 Income Taxes - Federal	(22,297,301)	(18,542,554)	2,628,641	(8,088)	(6,131,799)	(53,166)
26 Income Taxes - State	(3,029,833)	(2,519,625)	357,189	(1,099)	(833,210)	(7,224)
27 Income Taxes - Def Net	8,977	-	-	8,977	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-
29 Misc Revenue & Expense	934	-	-	934	-	-
30						
31 Total Operating Expenses:	(25,757,050)	(21,062,179)	2,546,003	724	(6,965,009)	(60,390)
32						
33 Operating Rev For Return:	<u>(41,405,770)</u>	<u>(34,444,996)</u>	<u>4,882,829</u>	<u>(724)</u>	<u>(11,390,545)</u>	<u>(98,762)</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	(422,534)	(345,383)	41,750	(151)	(114,214)	(990)
45 Weatherization Loans	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	(422,534)	(345,383)	41,750	(151)	(114,214)	(990)
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-
53 Accum Def Income Tax	9,058	-	-	9,058	-	-
54 Unamortized ITC	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	(23,868)	-	-	(23,868)	-	-
58						
59 Total Rate Base Deductions	(14,810)	-	-	(14,810)	-	-
60						
61 Total Rate Base:	<u>(437,344)</u>	<u>(345,383)</u>	<u>41,750</u>	<u>(14,961)</u>	<u>(114,214)</u>	<u>(990)</u>
62						
63 Return on Rate Base	-0.738%	-0.614%	0.087%	0.000%	-0.203%	-0.002%
64						
65 Return on Equity	-1.431%	-1.190%	0.169%	0.000%	-0.394%	-0.003%
66						
67 TAX CALCULATION:						
68 Operating Revenue	(66,723,926)	(55,507,175)	7,868,659	(934)	(18,355,554)	(159,152)
69 Other Deductions	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-
71 Interest	(11,174)	(8,825)	1,067	(382)	(2,918)	(25)
72 Schedule "M" Additions	-	-	-	-	-	-
73 Schedule "M" Deductions	23,655	-	-	23,655	-	-
74 Income Before Tax	<u>(66,736,407)</u>	<u>(55,498,350)</u>	<u>7,867,592</u>	<u>(24,207)</u>	<u>(18,352,636)</u>	<u>(159,127)</u>
75						
76 State Income Taxes	(3,029,833)	(2,519,625)	357,189	(1,099)	(833,210)	(7,224)
77 Taxable Income	<u>(63,706,574)</u>	<u>(52,978,725)</u>	<u>7,510,403</u>	<u>(23,108)</u>	<u>(17,519,426)</u>	<u>(151,903)</u>
78						
79 Federal Income Taxes + Other	(22,297,301)	(18,542,554)	2,628,641	(8,088)	(6,131,799)	(53,166)
APPROXIMATE PRICE CHANGE	66,809,428	55,580,193	(7,879,896)	(695)	18,379,936	159,364
						570,526

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	3	(55,425,568)	UT	100.000%	(55,425,568)	
Commercial	442	3	11,099,143	UT	100.000%	11,099,143	
Industrial	442	3	18,680,190	UT	100.000%	18,680,190	
Situs Contracts	442	3	(23,937,312)	UT	100.000%	(23,937,312)	
Irrigation	442	3	(4,722,738)	UT	100.000%	(4,722,738)	
Public Street & Highway	444	3	(210,843)	UT	100.000%	(210,843)	
Other Sales Public Authority	445	3	(990,048)	UT	100.000%	(990,048)	
			<u>(55,507,175)</u>			<u>(55,507,175)</u>	3.1.1
Adjustment to Revenue - All States Other Than Utah							
Residential	440	3	10,860,388	Situs	0.000%	-	3.1.2
Commercial and Industrial	442	3	50,816,551	Situs	0.000%	-	3.1.2
Public Street & Highway	444	3	(296,639)	Situs	0.000%	-	3.1.2
			<u>61,380,300</u>			<u>-</u>	3.1.2

Description of Adjustment:

This adjustment restates June 2013 general business revenues to the pro forma level for the 12 months ending June 2015 based on forecast test period loads.

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Pro Forma Revenue
 Summary of Revenue Adjustments (\$000)
 Historical Test Period 12 Months Ending June 2013
 Forecast Test Period 12 Months Ending June 2015

A B C D E F G H I J K L M N

	Total Revenue (1)	Reconciling Adjustments (2)	JAM Model Beginning Point	Normalizing Adjustments (3)	Temperature Normalization	Total Type 1 Adjustments	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change (4)	Total Type 2 Adjusted Revenue	Type 3 Pro Forma Price Change (5)	Total Type 3 Adjusted Actual Rev	Type 3 Pro Forma Units Change (6)	Total Utah Pro Forma Revenue	Test Period Revenue Adjustment
Residential	\$737,048	(\$646)	\$736,401	(\$26,496)	(\$37,323)	(\$63,821)	\$672,580	\$18,260	\$690,840	\$21,068	\$711,908	(\$30,932)	\$680,976	(\$55,426)
Commercial	\$682,648	\$385	\$683,033	(\$25,856)	(\$6,386)	(\$32,242)	\$650,791	\$12,195	\$662,986	\$16,412	\$679,398	\$14,734	\$694,132	\$11,099
Industrial	\$359,122	\$488	\$359,610	(\$13,016)	(\$1,184)	(\$14,200)	\$345,410	\$7,355	\$352,765	\$10,276	\$363,041	\$15,249	\$378,290	\$18,680
Contract 1	\$28,011	\$0	\$28,011	\$222	\$0	\$222	\$28,233	\$806	\$29,039	\$771	\$29,810	(\$2,633)	\$27,177	(\$834)
Contract 2	\$38,734	\$0	\$38,734	(\$330)	\$0	(\$330)	\$38,404	\$2,185	\$40,588	\$2,103	\$42,691	(\$7,628)	\$35,063	(\$3,671)
Contract 3	\$48,077	\$0	\$48,077	(\$1,787)	\$0	(\$1,787)	\$46,290	\$515	\$46,805	\$1,447	\$48,252	(\$19,607)	\$28,645	(\$19,432)
Irrigation	\$18,860	\$18	\$18,878	(\$419)	(\$847)	(\$1,266)	\$17,612	\$675	\$18,287	\$510	\$18,797	(\$4,642)	\$14,155	(\$4,723)
Public St & Hwy	\$9,836	\$5	\$9,841	(\$253)	\$0	(\$253)	\$9,588	\$17	\$9,605	\$14	\$9,619	\$12	\$9,631	(\$211)
Other Sales Pub Auth	\$17,022	\$7	\$17,029	(\$571)	(\$161)	(\$732)	\$16,296	\$400	\$16,696	\$516	\$17,212	(\$1,174)	\$16,039	(\$990)
Total Utah	\$1,939,359	\$256	\$1,939,615	(\$68,510)	(\$45,901)	(\$114,411)	\$1,825,203	\$42,408	\$1,867,611	\$53,117	\$1,920,728	(\$36,620)	\$1,884,107	(\$55,507)
Source / Formula		Ref 3.1.5	A + B Ref 2.2	Ref 3.1.5	Ref 3.1.5	D + E	C + F	Ref 3.1.5	G + H	Ref 3.1.5	I + J	Ref 3.1.5	K + L Ref 2.2	M - C Ref 3.1

- All revenues are as booked in the Company's revenue reporting system.
- Reflects property insurance reserve revenue only recognized under GAAP. Blue Sky, and 2012 Utah solar program Schedule 195 revenue included in separate tariff riders.
- Includes removal of revenue accounting adjustments, deferred Net Power Cost, Demand-side Management revenue, buy-through and normalization of special contract revenues, and out of period adjustments.
- Type 2 adjustments include annualization of the change in rates for the 2012 GRC step 1 price change effective October 12, 2012, and the adjustment made to reconcile booked revenue with billing determinants.
- Type 3 adjustments include the 2012 GRC step 2 price change effective September 1, 2013, and price changes effective on January 1, 2014, for special contracts 1 and 2.
- Due to the differences between actual and forecast loads.

Rocky Mountain Power
Utah General Rate Case - June 2015
Pro Forma Revenue
All States Other Than Utah

	Residential 440	Commercial/ Industrial/ Irrigation 442	Public Street & Hwy 444	Total Revenue
Unadjusted Revenue				
California	\$ 51,200,542	\$ 49,907,996	\$ 453,425	\$ 101,561,964
Idaho	73,539,671	201,318,336	495,418	275,353,424
Oregon	569,854,326	600,115,101	5,985,375	1,175,954,801
Washington	131,548,415	176,176,293	1,409,309	309,134,016
Wyoming	109,189,319	523,474,586	2,184,585	634,848,489
Total	\$ 935,332,272	\$ 1,550,992,312	\$ 10,528,111	\$ 2,496,852,695

	Residential 440	Commercial/ Industrial/ Irrigation 442	Public Street & Hwy 444	Total Revenue	Total MWh
Pro Forma Revenue					
California	\$ 50,460,273	\$ 46,310,470	\$ 458,557	\$ 97,229,299	768,671
Idaho	70,644,332	183,529,186	504,588	254,678,106	3,396,541
Oregon	579,453,744	638,912,586	5,850,243	1,224,216,573	13,073,352
Washington	133,752,250	164,799,196	1,249,476	299,800,922	3,968,983
Wyoming	111,882,062	568,257,425	2,168,607	682,308,095	9,793,836
Total	\$ 946,192,660	\$ 1,601,808,863	\$ 10,231,472	\$ 2,558,232,995	31,001,382

	Residential 440	Commercial/ Industrial/ Irrigation 442	Public Street & Hwy 444	Total Adjustment
Adjustment to Revenue				
California	\$ (740,270)	\$ (3,597,527)	\$ 5,131	\$ (4,332,665)
Idaho	(2,895,339)	(17,789,150)	9,171	(20,675,319)
Oregon	9,599,418	38,797,485	(135,131)	48,261,772
Washington	2,203,835	(11,377,097)	(159,832)	(9,333,094)
Wyoming	2,692,744	44,782,840	(15,978)	47,459,606
Total	\$ 10,860,388	\$ 50,816,551	\$ (296,639)	\$ 61,380,300
	Ref 3.1	Ref 3.1	Ref 3.1	Ref 3.1

Rocky Mountain Power
Utah General Rate Case - June 2015
Pro Forma Revenue
Revenue Adjustment Line Item Detail

305 Booked (1)	Reconciling Adjustment (2)	Unadjusted Revenues	Type 1 Adjustments				Total Adjustment	Adjusted Actual	Blocking	Type 2 Adjustments (4)		Type 3 Adjustments (5)		Test Period Adjustment		
			Normalization (3)	Unbilled	Schedule 195	Temperature				GRC 10/12/12	Contract 01/01/13	Adjusted Actual	Adjusted Actual		Impact of Forecast	Forecast
Public Street & Highway Lighting																
Schedule 7	0	2,858	(55)	(29)	(3)	(87)	2,771	0	0	0	2,771	(2,771)	0	(2,858)		
Schedule 11	0	4,978,035	(5,134)	(51,241)	(11,464)	(67,839)	4,910,197	0	0	0	4,910,197	68,191	4,979,390	1,355		
Schedule 12E	0	3,335,691	(96)	(34,370)	(7,426)	(41,891)	3,293,800	0	0	0	3,293,800	(47,831)	3,254,780	(80,911)		
Schedule 12F	0	229,980	(14)	(2,370)	(288)	(2,762)	227,308	0	0	0	227,308	2,719	230,028	48		
Schedule 12P	0	647,568	21,345	(6,893)	(965)	13,486	661,054	0	0	0	661,054	(985)	660,059	12,481		
Schedule 15F	0	100,911	0	(1,040)	(306)	(1,346)	99,565	0	0	0	99,565	20,577	125,532	24,621		
Schedule 15-Traffic	0	332,837	(218)	(9,427)	(760)	(10,405)	322,432	3	1,473	0	334,723	(26,275)	318,426	(14,411)		
Schedule 15-Mont	0	60,995	185	(630)	(135)	(580)	60,415	0	6,288	0	60,414	0	57,686	(3,309)		
Schedule 77	0	(3,983)	3,983	0	0	3,983	0	0	0	0	0	0	0	3,983		
Subtotal	0	9,684,891	19,997	(100,000)	(21,346)	(101,350)	9,583,542	8,816	7,760	0	9,600,118	11,889	9,625,901	(58,990)		
Rev Adj - Deferred NPC	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Rev Accounting Adj	(20,593)	(20,593)	20,593	0	0	20,593	0	0	0	0	0	0	0	20,593		
Other Rev - Deferral	7,815	(7,815)	0	0	0	0	0	0	0	0	0	0	0	0		
Other Rev - Realized	829	(829)	0	0	0	0	0	0	0	0	0	0	0	0		
DSM	272,446	272,446	(272,446)	0	0	0	0	0	0	0	0	0	0	(272,446)		
Blue Sky	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Rev Adj - Property Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Solar	1,903	(1,903)	0	0	0	0	0	0	0	0	0	0	0	0		
Subtotal	246,768	251,852	(251,852)	0	0	(251,852)	0	0	0	0	0	0	0	(251,852)		
Unbilled	(100,000)	(100,000)	0	100,000	0	100,000	0	0	0	0	0	0	0	100,000		
AGA/Revenue Credit	4,682	(4,682)	0	0	0	0	4,682	0	0	0	4,682	0	4,682	0		
Total	9,536,322	9,841,406	(231,856)	0	(21,346)	(253,202)	9,588,203	8,816	7,760	0	9,604,780	11,889	9,630,563	(210,843)		
Other Sales to Public Authorities																
Schedule 9	0	13,719,067	(63,290)	(64,590)	(28,183)	(155,063)	13,553,974	(0)	326,172	0	13,880,146	(1,174,971)	13,079,658	(639,409)		
Schedule 31M	0	2,931,498	(83,290)	(13,410)	(3,916)	(100,616)	2,827,882	1	73,411	0	2,901,293	1,304	2,902,597	74,715		
Subtotal	0	16,650,565	(146,580)	(78,000)	(32,101)	(255,679)	16,296,163	1	399,582	0	16,695,738	(1,173,667)	16,038,940	(671,694)		
Rev Adj - Deferred NPC	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Rev Accounting Adj	(28,451)	(28,451)	28,451	0	0	28,451	0	0	0	0	0	0	0	28,451		
Other Rev - Deferral	9,812	(9,812)	0	0	0	0	0	0	0	0	0	0	0	0		
Other Rev - Realized	475	(475)	0	0	0	0	0	0	0	0	0	0	0	0		
DSM	484,474	484,474	(484,474)	0	0	0	0	0	0	0	0	0	0	(484,474)		
Blue Sky	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Rev Adj - Property Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Solar	2,754	(2,754)	0	0	0	0	0	0	0	0	0	0	0	0		
Subtotal	449,440	456,022	(456,022)	0	0	(456,022)	0	0	0	0	0	0	0	(456,022)		
Unbilled	(78,000)	(78,000)	0	78,000	0	78,000	0	0	0	0	0	0	0	78,000		
AGA/Revenue Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Total	17,022,005	17,028,588	(539,312)	0	(32,101)	(732,425)	16,296,163	1	399,582	0	16,695,746	(1,173,667)	16,038,540	(990,048)		
Total	1,939,359,023	1,939,614,638	(64,599,339)	(0)	(3,951,066)	(114,411,319)	1,825,203,319	46,036	39,370,661	2,991,223	1,867,611,239	(36,620,389)	1,884,107,463	(55,507,175)		

Notes:
 1. All revenues are as booked in the Company's revenue reporting system.
 2. Reflects property insurance reserve revenue only recognized under GAAP - Blue Sky, and 2012 Utah solar program Schedule 195 revenue included in separate tariff riders.
 3. Includes removal of revenue accounting adjustments, deferred Net Power Cost, Demand-side Management revenue, buy-through and normalization of special contract revenue and out of period adjustments.
 4. Type 2 adjustments include annualization of the 2012 GRC step 1 price change effective October 12, 2012, and the adjustment made to reconcile booked revenue with billing determinants.
 5. Type 3 adjustments include the 2012 GRC step 2 price change effective September 1, 2013, and special contract pro forma revenues and the difference between the adjusted actual and forecasted loads.

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Pro Forma Revenue (MW/hs)
 Historical Test Period 12 Months Ended June 2013
 Forecast Test Period 12 Months Ending June 2015

A	B	C	D	E	F	G
Total Actual MW/hs	Type 1 Normalization Adjustment MW/hs (1)	Type 1 Adjusted Actual MW/hs	Type 2 Blocking Adjustment MW/hs (2)	Type 2 Adjusted Actual MW/hs	Forecast Adjustment MW/hs (3)	Total Utah Forecast MW/hs
Residential	(303,911)	6,647,377	115	6,647,492	(246,109)	6,401,383
Commercial	(155,126)	8,070,181	493	8,070,674	256,802	8,327,476
Industrial	(28,908)	5,740,730	(569)	5,740,161	279,616	6,019,777
Contract 1	2,542	587,625	-	587,625	(51,904)	535,721
Contract 2	(50,632)	968,926	-	968,926	(173,128)	795,799
Contract 3	(33,306)	1,047,551	-	1,047,551	(425,741)	621,809
Irrigation	(14,499)	245,261	-	245,261	(55,371)	189,890
Public St. & Hwy	4	78,383	22	78,404	(674)	77,730
Other Sales Pub Auth	(7,024)	295,913	0	295,913	(21,213)	274,700
Total Utah	(590,859)	23,681,946	60	23,682,006	(437,721)	23,244,285
Source / Formula		A+B		C+D		E+F

1. Includes weather normalization, buy-through, and out of period adjustments.
2. Includes the adjustment made to reconcile booked kWh with billing determinants kWh.
3. Difference between normalized actual and forecast load.

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Wheeling Revenue

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Other Electric Revenues	456	1	(2,685,349)	SG	42.628%	(1,144,719)	
Other Electric Revenues	456	2	844,200	SG	42.628%	359,868	
Other Electric Revenues	456	3	19,268,136	SG	42.628%	8,213,682	
			<u>17,426,987</u>			<u>7,428,831</u>	3.2.2
Wheeling Imbalance Expense	566	1	(1,031,772)	SG	42.628%	(439,827)	3.2.3
Adjustment Detail:							
Actual Wheeling Revenues 12 ME June 2013			79,122,527				3.2.1
Total Adjustments			<u>17,426,987</u>				3.2.2
Normalized Wheeling Revenues			<u>96,549,514</u>				3.2.2

Description of Adjustment:

This adjustment reflects the level of wheeling revenues for the 12 months ending June 30, 2015, by restating the actual revenues for the 12 months ended June 30, 2013, for normalizing, annualizing and pro forma changes. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results. This adjustment reflects the impact of the FERC rate case, FERC Docket No. ER 11-3643.

Rocky Mountain Power
Utah General Rate Case - June 2015
Wheeling Revenue

Customer	Total
Basin Electric Power Cooperative	(29,179)
Black Hills, Inc.	(2,347,783)
Black Hills/Colorado Electric Utility Company, L.P.	(3,920)
Bonneville Power Administration	(4,264,441)
Bonneville Power Administration	(4,730,019)
Cargill Power Markets, LLC	(978,721)
Constellation	(1,548)
Coral Power/Shell	(101,820)
Deseret Generation & Transmission Cooperative	(2,904,287)
Eagle Energy Partners	(11,886)
Enel	(50,625)
Eugene Water & Electric Board	(29)
Fall River Rural Electric Cooperative	(151,308)
Foot Creek III, LLC	(36,182)
Iberdrola Renewables Inc.	(3,532,758)
Idaho Power Company	(1,278,723)
Idaho Power - Power Supply Merchant	(661)
JPM Ventures Energy	(1,082,433)
Los Angeles Dept Water & Power	(30,109)
Moon Lake Electric Association	(19,981)
Morgan Stanley Capital Group, Inc.	(1,596,995)
Nevada	(10,574)
NextEra Energy Resources, LLC	(3,156,379)
Pacific Gas & Electric Company	(15,785,444)
Portland General Electric	(3,314)
Portland General Electric	(27,964)
Powder River Energy Corp	(368)
Powerex Corporation	(13,705,059)
PPL Energy Plus, LLC	(25,022)
Rainbow Energy Marketing	(100,501)
Cryq Energy, Inc. (Raser Power Systems LLC/Intermountain)	(333,308)
Sacramento Municipal Utility District	(130,043)
Seattle City Light	4,624
Sempra Energy Solutions LLC	(418,895)
Sierra Pacific Power	(175,434)
Southern Calif Edison Com Direct	(3,429,354)
Southern California PPA	(18,403)
State of South Dakota	(96,960)
Tenaska Power Services Co	(149,769)
The Energy Authority	(7,155)
TransAlta Energy	(121,153)
Tri-State Generation and Trans.	(606,843)
Utah Associated Municipal Power Systems	(9,858,843)
US Bureau of Reclamation	(54,749)
Utah Municipal Power Agency	(2,939,812)
WAPA Folsom	(1,000)
Warm Springs	(119,700)
Western Area Power Administration	(78,489)
Western Area Power Administration	(2,858,577)
Accrual reserve for refund	(816,341)
Accruals and Adjustments	(944,290)
Total - 12 ME June 2013	(79,122,527)

Ref. 3.2

Rocky Mountain Power
Utah General Rate Case - June 2015
Wheeling Revenue

Adj Type	Description	Total
1	Remove network accruals as changes covered in adjustments and remove network revenue subject to refund reserve.	(2,733)
1	Remove refunds and transmission reserve amounts covering 2012.	(1,855,949)
3	Accrue estimated refunds for network and pt-to-pt service	(1,087,613)
3	Accrue short-term ancillary reserves: July 2012 to Feb 2013	76,598
1	Remove point-to-point accruals as changes covered in adjustments and revenue subject to refund reserve.	141,525
1	Remove legacy accruals as changes covered in adjustments and remove revenue subject to refund reserve.	470,676
3	Projection of network and long-term point-to-point schedule 2 and ST refunds.	(434,133)
3	Project Ancillary Schedule 3 network loads.	106,847
3	Projection of network and long-term point-to-point transmission based on June 2013 transmission rate and June 2014 transmission rate estimate.	(6,011,349)
2	Annualize additional contract capacity for Malin	(844,200)
3	Projection of network and long-term point-to-point schedule 1.	67,147
3	Projection of long-term and short-term Schedule 3a.	(788,415)
3	Additional contract capacity: Iberdrola (direct access)	(44,062)
3	Additional contract capacity: Add 200mw of additional capacity for Powerex effective Jan 1 2014 (Malin).	(5,914,048)
1	Eliminate Powerex short-term firm capacity (exchanged for long-term).	429,567
3	Additional contract capacity: Add 25mw for Enel Cove Fort effective 11/1/2013.	(852,374)
3	Additional contract capacity: Add 40mw for Enel Cove Fort effective 11/1/2014.	(808,307)
3	Additional contract capacity: Add 30mw for SMUD/Patua effective 10/1/2013 and 30mw effective 4/1/2014.	(1,966,306)
3	Estimated Contract termination	103,237
1	Eliminate deferral fees due to project terminations and contracts expected to initiate service.	484,418
1	Reverse unreserved use charges: Powerex.	3,087
1	Reverse unreserved use charges: Iberdrola.	56,474
1	Reverse unreserved use charges: NextEra.	10,921
1	Reverse unreserved use charges: Southern California Edison.	19,011
1	Reverse unreserved use charges: Southern California PPA	17,592
1	Reverse unreserved use charges: BPA	5,930
1	Remove schedule 1 ancillary revenue subject to refund as revenues not approved back to prior levels.	(3,595)
1	Remove Schedule 3a ancillary revenue and revenue subject to refund.	641,536
1	Reverse schedules 5 and 6 accruals as amounts covered in adjustments.	1,515,584
3	Forecast schedule 5 and 6 revenues for DGT using historical data.	(1,748,076)
1	Remove settlement refund with BPA for BPA Eastside GTA.	(315,673)
3	Estimated increase in use of facilities charge with Cowlitz.	(3,126)
3	Estimated decrease in use of facilities charge with PG&E and SCE.	35,844
1	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.	1,066,977

Test Period Incremental Adjustments

(17,426,987)

Below

Total - Test Period 12 ME June 2015

(96,549,514)

Ref. 3.2

1	Type 1 adjustments (Normalize for out of period and one-time adjustments)	2,685,349
2	Type 2 adjustments (Annualize changes that occur during the test period)	(844,200)
3	Type 3 adjustments (Proforma known and measurable changes or estimated changes)	(19,268,136)
	Total	(17,426,987)
		Ref. 3.2

Rocky Mountain Power
Utah General Rate Case - June 2015
Wheeling Revenue Adjustment
Wheeling Imbalance Penalty Expense

FERC Account 566 - Misc. Transmission Expense
Transmission Imbalance Penalty Expense

	<u>505962</u>	<u>505964</u>	<u>Total</u>
Jul-12	20,458	47,569	68,026
Aug-12	28,882	56,305	85,187
Sep-12	54,700	60,015	114,715
Oct-12	(2,123)	49,701	47,579
Nov-12	18,619	61,174	79,793
Dec-12	23,747	65,693	89,440
Jan-13	16,277	79,483	95,761
Feb-13	6,663	41,001	47,663
Mar-13	37,563	53,014	90,578
Apr-13	66,342	85,069	151,412
May-13	21,182	81,623	102,805
Jun-13	25,367	33,447	58,814
	<u>317,678</u>	<u>714,095</u>	<u>1,031,772</u>
	Ref. 3.2.4	Ref. 3.2.5	Ref. 3.2

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Wheeling Revenue Adjustment
 Wheeling Imbalance Penalty Expense

G/L Account 505962 - 2012

G/L Account Balance Display

Account number: 505962, Company code: 1000, Business area: Transm Imbal Pen Exp, Fiscal year: 2012, All documents in currency: USD, Display currency: USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Ca				
1	6,817.08		6,817.08	6,817.08
2	555.59		555.59	7,372.67
3	13,318.58		13,318.58	20,691.25
4	13,271.92		13,271.92	33,963.17
5	11,634.85		11,634.85	45,598.02
6	16,365.46		16,365.46	61,963.48
7	20,457.83		20,457.83	82,421.31
8	28,882.14		28,882.14	111,303.45
9	54,700.05		54,700.05	166,003.50
10		2,122.75	2,122.75	163,880.75
11	18,618.53		18,618.53	182,499.28
12	23,746.59		23,746.59	206,245.87
13				206,245.87
14				206,245.87
15				206,245.87
16				206,245.87
Total	208,368.62	2,122.75	206,245.87	206,245.87

G/L Account 505962 - 2013

G/L Account Balance Display

Account number: 505962, Company code: 1000, Business area: Transm Imbal Pen Exp, Fiscal year: 2013, All documents in currency: USD, Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance Ca				
1	16,277.37		16,277.37	16,277.37
2	6,662.58		6,662.58	22,939.95
3	37,563.35		37,563.35	60,503.30
4	66,342.32		66,342.32	126,845.62
5	21,182.35		21,182.35	148,027.97
6	25,367.24		25,367.24	173,395.21
7	86,046.49		86,046.49	259,441.70
8	233,435.72	116,717.86	116,717.86	376,159.56
9	92,370.34		92,370.34	468,529.90
10				468,529.90
11				468,529.90
12				468,529.90
13				468,529.90
14				468,529.90
15				468,529.90
16				468,529.90
Total	585,247.76	116,717.86	468,529.90	468,529.90

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Wheeling Revenue Adjustment
 Wheeling Imbalance Penalty Expense

G/L Account 505964 - 2012

G/L Account Balance Display

Account number: 505964, Company code: 1000, Business area: Transm Imbal Pen Exp, Fiscal year: 2012, Document currency: USD, Display currency: USD

Period	Balance Ca	Debit	Credit	Balance	Cumulative balance
1	39,102.32			39,102.32	39,102.32
2	50,714.02			50,714.02	89,816.34
3	36,961.27			36,961.27	126,777.61
4	36,526.08			36,526.08	163,303.69
5	35,936.96			35,936.96	199,240.65
6	43,537.25			43,537.25	242,777.90
7	47,568.56			47,568.56	290,346.46
8	56,304.92			56,304.92	346,651.38
9	60,015.43			60,015.43	406,666.81
10	49,701.45			49,701.45	456,368.26
11	61,173.97			61,173.97	517,542.23
12	65,693.16			65,693.16	583,235.39
13					583,235.39
14					583,235.39
15					583,235.39
16					583,235.39
Total				583,235.39	583,235.39

G/L Account 505964 - 2013

G/L Account Balance Display

Account number: 505964, Company code: 1000, Business area: Transm Imbal Pen Exp, Fiscal year: 2013, Document currency: USD, Display currency: USD

Period	Balance Ca	Debit	Credit	Balance	Cum. balance
1	79,483.28			79,483.28	79,483.28
2	41,000.91			41,000.91	120,484.19
3	53,014.45			53,014.45	173,498.64
4	85,069.19			85,069.19	258,567.83
5	81,622.80			81,622.80	340,190.63
6	33,446.74			33,446.74	373,637.37
7	66,292.74			66,292.74	439,930.11
8	642,999.79		558,185.55	84,814.24	524,744.35
9	73,540.42			73,540.42	598,284.77
10					598,284.77
11					598,284.77
12					598,284.77
13					598,284.77
14					598,284.77
15					598,284.77
16					598,284.77
Total		1,156,470.32	558,185.55	598,284.77	598,284.77

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Gain From Sale of Allowances	4118	3	58,585	SE	41.972%	24,589	3.3.2
Allowed Gain From Sale of Allowances	4118	3	<u>(56,360)</u>	SE	41.972%	<u>(23,655)</u>	3.3.1
			<u>2,224</u>			<u>934</u>	
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	3	(56,868)	SE	41.972%	(23,868)	3.3.1
Accumulated Deferred Income Taxes	190	3	21,582	SE	41.972%	9,058	3.3.1
Adjustment to Tax:							
Schedule M Deduction	SCHMDT	3	56,360	SE	41.972%	23,655	3.3.1
Deferred Tax Expense	41010	3	21,389	SE	41.972%	8,977	3.3.1

Description of Adjustment:

The Environmental Protection Agency has established guidelines that govern the volume of sulfur dioxide (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 2013 with the annual 12 months ending June 2015 amortization amount.

Rocky Mountain Power
 Utah General Rate Case - June 2015
 SO2 Emission Allowance Sales

Description	Date Booked	Sales To Date	End		Test Period Amortization	Unamortized Balance Jun-14	Unrealized Gain SCHMAT 12 Months Ended	Realized Gain SCHMIDT 12 Months Ended	D.I.T. Expense 12 Months Ended	Accumulated	
			Amortization Jun-15	Unamortized Balance Jun-15						Deferred Income Tax Jun-14	Accumulated Deferred Income Tax Jun-15
Aug 2010 Sale		395,000	395,000	0	8,237	8,237	0	8,237	3,126	3,126	(0)
Feb 2011 Sale		78,000	78,000	0	11,375	11,375	0	11,375	4,317	4,317	(0)
Mar 2011 Sale		41,737	41,737	0	6,937	6,937	0	6,937	2,633	2,633	0
Apr 2011 Sale		4,505	4,505	0	839	839	0	839	318	318	0
June 2011 Sale		40,509	40,509	0	9,281	9,281	0	9,281	3,522	3,522	(0)
Apr 2012 Sale		1,814	1,482	332	456	788	0	456	173	299	126
Aug 2012 Sale		26,000	18,970	7,030	6,504	13,534	0	6,504	2,468	5,136	2,668
Dec 2012 Sale		22,074	14,260	7,814	5,520	13,334	0	5,520	2,095	5,060	2,965
Feb 2013 Sale		9,775	5,916	3,859	2,448	6,307	0	2,448	929	2,394	1,465
Apr 2013 Sale		736	405	331	180	511	0	180	68	194	126
July 2013 Sale		17,400	8,712	8,688	4,356	13,044	0	4,356	1,653	4,950	3,297
Forecast Sale		900	266	634	228	862	0	228	87	327	241
Totals		638,449	609,761	28,687	56,360	85,048	0	56,360	21,389	32,277	10,887

Ref. 3.3

Ref. 3.3

Ref. 3.3

Ref. 3.3

SO2 Credit Unamortized Balance		SO2 Sales	
Beginning Balance	85,048	12 Months Ended June 2013	58,585
Ending Balance	28,687		
Average Balance	56,868		
	Ref. 3.3		Ref. 3.3

Deferred Income Tax	
Deferred Income Tax	21,389
	0
	21,389
	Ref. 3.3

DIT Unamort Balance	
DIT Unamort Balance	32,277
	10,887
	21,582
	Ref. 3.3

Rocky Mountain Power
 Utah General Rate Case - June 2015
 SO2 Emission Allowance Sales
 GL Account 301947 - Actuals for 12 Months Ended June 2013

Year	Month	Amount	Accumulated Amount
2012	7	-	-
2012	8	26,000	26,000
2012	9	-	26,000
2012	10	-	26,000
2012	11	-	26,000
2012	12	22,074	48,074
2013	1	-	48,074
2013	2	9,775	57,849
2013	3	-	57,849
2013	4	736	58,585
2013	5	0	58,585
2013	6	-	58,585

Ref 3.3.1

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency Document currency Document currency

Account number 301947 Emissions/Allow Rev
 Company code 1000 PacifiCorp
 Business area
 Fiscal year 2013
 All documents in currency Display currency USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Car				
1				
2				
3				
4		1,813.45	1,813.45-	1,813.45-
5		0.33	0.33-	1,813.78-
6				1,813.78-
7				1,813.78-
8		26,000.00	26,000.00-	27,813.78-
9				27,813.78-
10				27,813.78-
11				27,813.78-
12		22,073.70	22,073.70-	49,887.48-
13				49,887.48-
14				49,887.48-
15				49,887.48-
16				49,887.48-
Total		49,887.48	49,887.48-	49,887.48-

PRD (1) 600 sapprdapp03 INS

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency Document currency Document currency

Account number 301947 Emissions/Allow Rev
 Company code 1000 PacifiCorp
 Business area
 Fiscal year 2014
 All documents in currency Display currency USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Car				
1				
2		9,775.00	9,775.00-	9,775.00-
3				9,775.00-
4		735.97	735.97-	10,510.97-
5		0.14	0.14-	10,511.11-
6				10,511.11-
7		0.01	0.01-	10,511.11-
8				10,511.11-
9				10,511.11-
10				10,511.11-
11				10,511.11-
12				10,511.11-
13				10,511.11-
14				10,511.11-
15				10,511.11-
16				10,511.11-
Total	0.01	10,511.12	10,511.11-	10,511.11-

PRD (1) 600 sapprdapp03 INS

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Remove 12 ME June 2013 Revenue	456	3	(32,347,125)	SG	42.628%	(13,789,035)	3.4.1
Add REC Revenue 12 ME June 2015	456	3	3,672,013	SG	42.628%	1,565,317	3.4.2
Re-allocate June 2015 REC Revenues According to RPS Eligibility:							
<u>OR/CA/WA RPS Eligible:</u>							
Reallocate Incr. Rev. - Non-RPS States	456	3	219,610	SG	42.628%	93,616	3.4.2
Adjustment for CA RPS Banking	456	3	(9,729)	CA	0.000%	-	3.4.2
Adjustment for OR RPS Banking	456	3	(161,206)	OR	0.000%	-	3.4.2
Adjustment for WA RPS Banking	456	3	(48,676)	WA	0.000%	-	3.4.2
			-			93,616	
<u>OR/CA RPS Eligible</u>							
Reallocate Incr. Rev. - Non-RPS States	456	3	840,371	SG	42.628%	358,236	3.4.2
Adjustment for OR RPS Banking	456	3	(47,831)	CA	0.000%	-	3.4.2
Adjustment for CA RPS Banking	456	3	(792,540)	OR	0.000%	-	3.4.2
			-			358,236	
<u>CA RPS Eligible</u>							
Reallocate Incr. Rev. - Non-RPS States	456	3	17,022	SG	42.628%	7,256	3.4.2
Adjustment for CA RPS Banking	456	3	(17,022)	CA	0.000%	-	3.4.2
Adjustment for OR RPS - Ineligible Wind	456	3	(41,060)	OR	0.000%	-	3.4.2
Adjustment for OR RPS - Ineligible Wind	456	3	41,060	OTHER	0.000%	-	3.4.2
			0			7,256	
Total Test Period Re-allocated Revenue			3,672,013			2,024,425	3.4.2
Add Leaning Juniper Revenue	456	3	7,942	SG	42.628%	3,386	
Total Test Period Revenue 12 ME June 2015			3,679,955			2,027,811	
Remove June 2013 REC Deferrals	456	1	(15,469,365)	SG	42.628%	(6,594,330)	3.4.1

Description of Adjustment:

Renewable energy credits (RECs) represent the environmental attributes of power produced from renewable energy facilities. RECs can be detached and sold separately from the electricity commodity. RECs may also be applied to meet renewable portfolio standards (RPS) in various states. Currently, California (CA), Oregon (OR), and Washington (WA) have renewable portfolio standards. As such, the Company does not sell RECs that are eligible for CA, OR, or WA RPS compliance. Instead, the Company uses these RECs to comply with current year or future year RPS requirements. This adjustment restates REC revenues to projected test period levels and reallocates OR, CA, and WA SG factor amounts for the 12 months ended June 2015 to the Company's other jurisdictions, consistent with the agreement with the Multi-State Process (MSP) standing committee.

This adjustment reflects all projected REC revenue for the test period and does not exclude the ten percent incentive addressed in Docket No. 11-035-200. The ten percent incentive will be accounted for in the REC Balancing Account (RBA) pursuant to the stipulation in Docket No. 11-035-200. Additionally, this adjustment adds to results revenue associated with Leaning Juniper. REC deferrals are also removed consistent with adjustment 5.1, which removes NPC deferrals included in unadjusted results. Please see the testimony of Ms. Stacey J. Kusters for details supporting the projected level of REC sales in the test period.

Rocky Mountain Power
Utah General Rate Case - June 2015
REC Revenue
Actuals as Booked

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total
FERC Acct (Ref B1)	4562700	4562700	4562700	
SAP Acct	301944	301944	301945	
July-12	(100,397)	6,947,565	(6,887,908)	(40,740)
August-12	(1,208,979)	100,397	(65,562)	(1,174,144)
September-12	(3,456,000)	1,208,979	(1,209,189)	(3,456,210)
October-12	(8,790,700)	3,456,000	(3,456,000)	(8,790,700)
November-12	(8,666,523)	8,790,700	(8,626,288)	(8,502,111)
December-12	(9,633,478)	8,666,523	(8,779,001)	(9,745,956)
January-13	(93,587)	9,633,478	(9,637,605)	(97,714)
February-13	(84,812)	93,587	(93,587)	(84,812)
March-13	(166,458)	84,812	(84,812)	(166,458)
April-13	(202,640)	166,458	(162,264)	(198,446)
May-13	-	202,640	(206,624)	(3,984)
June-13	(70,644)	-	(15,207)	(85,851)
12 ME Jun 2013 Total	(32,474,217)	39,351,138	(39,224,046)	(32,347,125)

Ref 3.4

REC Deferrals Included in Unadjusted Results:

FERC Account 4562700
Amount Yr. Ended June 2013 **(15,469,365)** Ref 3.4

Rocky Mountain Power
 Utah General Rate Case - June 2015
 REC Revenue
 Adjustment to Reallocate June 2015 Revenue

June 2015 - Projected REC Revenues CA/OR/WA RPS Eligible Resources	\$ 399,888	Ref 3.4.3
June 2015 - Projected REC CA/OR RPS Eligible Resources	\$ 2,205,286	Ref 3.4.3
June 2015 - Projected REC Revenues CA RPS Eligible Resources	\$ 1,066,838	Ref 3.4.3
Total June 2015 Projected REC Revenue	\$ 3,672,013	Ref 3.4

Reallocate June 2015 REC Revenue for Renewable Portfolio Standards

Type	Factor	Total 100.0000%	California 1.570%	Oregon 26.022%	Washington 7.857%	Wyoming 15.967%	Utah 42.628%	Idaho 5.575%	FERC 0.380%	Other
SG Factor Amounts	SG	399,888 Ref 3.4	6,280	104,059	31,420	63,849	170,466	22,294	1,521	
Projected June 2015 REC Rev - Eligible for CA/OR/WA RPS	SG	219,610 (219,610)	3,449 (9,729)	57,147 (161,206)	17,255 (48,676)	35,064	93,616	12,244	835	
Adjustment for RPS/Commission order	SG									
Adjustment for RPS/Commission order	Situs									
Projected June 2015 REC Revenues - Reallocated totals		399,888	-	-	-	98,913	264,082	34,538	2,356	
Projected June 2015 REC Rev - Eligible for CA/OR RPS	SG	2,205,286 Ref 3.4	34,633	573,859	173,275	352,109	940,076	122,947	8,386	
Adjustment for RPS/Commission order	SG	840,371 (840,371)	13,198 (47,831)	218,681 (792,540)	66,030	134,179	358,236	46,852	3,196	
Adjustment for RPS/Commission order	Situs									
Projected June 2015 REC Revenues - Reallocated totals		2,205,286	-	-	239,305	486,288	1,288,312	169,799	11,582	
Projected June 2015 REC Rev - Eligible for CA RPS Only	SG	1,066,838 Ref 3.4	16,754	277,612	83,824	170,338	454,775	59,477	4,057	
Adjustment for RPS/Commission order	SG	17,022 (17,022)	267 (17,022)	4,429 (41,060)	1,337	2,718	7,256	949	65	41,060
Adjustment for RPS/Commission order	Situs									
Projected June 2015 REC Revenue - Reallocated totals		1,066,838	-	240,982	85,162	173,056	462,031	60,426	4,122	41,060
Reallocated REC Revenue for 12 ME June 2015	SG	1,077,003 (1,077,003)	16,914 (74,581)	280,258 (994,806)	84,623 (48,676)	171,961	459,108	60,044	4,096	41,060
Adjusted for RPS/Commission order	Situs									
Projected June 2015 REC Revenue - Total Reallocated		3,672,013 Ref 3.4	-	240,982	324,467	758,256	2,024,425	264,763	18,059	41,060

Rocky Mountain Power
Utah General Rate Case - June 2015
REC Revenue
Calculation Details of June 2015 Projected REC Revenues

June 2015 Projected Renewable Energy Credits From Wind Generation

1 - Renewable Energy Credits from Wind (Eligible for OR/CA/WA RPS) - MWh	<u>1,148,751</u>	Ref 3.4.4
2 - Renewable Energy Credits from Wind (Eligible for CA/OR RPS) - MWh	<u>3,351,663</u>	Ref 3.4.4
3 - Renewable Energy Credits from Wind (Eligible for CA RPS only) - MWh	<u>292,594</u>	Ref 3.4.4

1 - Renewable Energy Credits Eligible for OR/CA/WA RPS

Wind Generation - MWh	1,148,751	Above	
SG Factor Allocated Portion	64.55%	Ref 3.4.4	
Wind MWh Available for Sale	741,522		
Available Wind Credits	291,810	\$	399,888
	Ref 3.4.4		
Total June 2015 Projected REC Revenues Eligible for OR/CA/WA RPS		\$	399,888
			Ref 3.4.2

2 - Renewable Energy Credits Eligible for CA/OR RPS

Wind Generation - MWh	3,351,663	Above	
SG Factor Allocated Portion	72.41%	Ref 3.4.4	
Wind MWh Available for Sale	2,426,858		
Known Wind Sales	25,881	\$	427,037
Known Non-Wind Sales	29,300	\$	483,450
Total Known Sales			910,487
Available Wind Credits	944,854	\$	1,294,800
	Ref 3.4.4		
Total June 2015 Projected REC Revenues Eligible for CA/OR RPS		\$	2,205,286
			Ref 3.4.2

3 - Renewable Energy Credits Eligible for CA RPS

Wind Generation - MWh	292,594	Above	
SG Factor Allocated Portion	98.43%	Ref 3.4.4	
Wind MWh Available for Sale	287,999		
Known Non-Wind Sales	55,244	\$	911,526
Available Wind Credits	113,336	\$	155,312
	Ref 3.4.4		
Total June 2015 Projected REC Revenues Eligible for CA RPS		\$	1,066,838
			Ref 3.4.2

Rocky Mountain Power
Utah General Rate Case - June 2015
REC Revenue
Calculation Details of Available Wind RECs

	RPS Eligible Generation (MWh)	12 ME June 2015	Ref
1	CA/OR/WA Eligible	1,148,751	NPC Study/ Ref 3.4.3
2	CA/OR Eligible	3,351,663	NPC Study/ Ref 3.4.3
3	CA Eligible	292,594	NPC Study/ Ref 3.4.3
4	Total Generation	4,793,008	
	SG Factor Allocation Portion (%)	12 ME June 2015	Ref
5	CA/OR/WA Eligible	64.55%	Ref 3.4.3
6	CA/OR Eligible	72.41%	Ref 3.4.3
7	CA Eligible	98.43%	Ref 3.4.3
	RECs Available for Sale (MWh)	12 ME June 2015	Ref
8	CA/OR/WA Eligible	741,522	Line 1 * line 5
9	CA/OR Eligible	2,426,858	Line 2 * line 6
10	CA Eligible	287,999	Line 3 * line 7
11	Total	3,456,378	
	Known REC Sales (MWh)	12 ME June 2015	Ref
12	CA/OR/WA Eligible	-	
13	CA/OR Eligible	25,881	
14	CA Eligible	-	
15	Total	25,881	
	Remaining RECs Available for Sale (MWh)	12 ME June 2015	Ref
16	CA/OR/WA Eligible	741,522	Line 8 - Line 12
17	CA/OR Eligible	2,400,977	Line 9 - Line 13
18	CA Eligible	287,999	Line 10 - Line 14
19	Total	3,430,497	
	Ratio of Remaining RECs Available for Sale (%)	12 ME June 2015	Ref
20	CA/OR/WA Eligible	21.62%	(Line 16 / Line 19)
21	CA/OR Eligible	69.99%	(Line 17 / Line 19)
22	CA Eligible	8.40%	(Line 18 / Line 19)
23	Total	100.00%	
	RECs Available for Sale Actually Sold (MWh)	12 ME June 2015	Ref
24	12 ME June 2015	1,350,000	See direct testimony of Ms. Stacey J. Kusters
25	Total	1,350,000	
	Projected REC Sales by Eligibility (MWh)	12 ME June 2015	Ref
26	CA/OR/WA Eligible	291,810	(Line 20 * Line 25) Ref 3.4.3
27	CA/OR Eligible	944,854	(Line 21 * Line 25) Ref 3.4.3
28	CA Eligible	113,336	(Line 22 * Line 25) Ref 3.4.3
29	Total	1,350,000	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Joint Use Revenue	454	3	(159,152)	UT	100.000%	(159,152)	3.5.1

Description of Adjustment:

This adjustment reflects a change to Joint Use Revenue - Schedule 4 resulting from a proposed decrease in the per pole attachment rate from \$6.33 to \$5.76. The amount proposed by the Company is calculated in accordance with Commission Rule R746-345-5. See the testimony of Mr. Jeffery M. Kent for additional details.

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Joint Use Revenue

State	FERC	GL	Year Ending June 2015			Comments
			Attachment Count	Rate	Revenue ¹	
UT	454.1	301864	174,921	\$ 5.76	1,022,221	
UT (CenturyLink)	454.1	301864	67,108	\$ 12.56	842,876	Rate and count is fixed per existing settlement agreement with CenturyLink effective December 2005 through 2015.
			Total		1,865,097	

Joint Use Revenue Year Ending June 2015	1,865,097	Above
Joint Use Revenue Year Ended June 2013	<u>2,024,250</u>	Ref. Tab B1
Adjustment to Joint Use Revenue	<u>(159,152)</u>	
	Ref. 3.5	

¹ Coinciding with the rate effective date, revenue for year ending June 2015 is calculated assuming the first effective billing cycle is September 2014.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue: Ancillary Services	456	3	(1,336,599)	SG	42.628%	(569,770)	3.6.1

Description of Adjustment:

This adjusts revenue to account for the expiring contracts of Foote Creek 2 and 3 ancillary services. The Foote Creek 2 contract expires before the beginning of the test period July 2014. The Foote Creek 3 contract expires one month into the test period beginning July 2014.

Rocky Mountain Power
Utah General Rate Case - June 2015
Ancillary Services Revenue

Contract	Monthly Amount	FERC Acct	Month	Year
Footo Creek 2 Ancillary Services	(7,778)	456	7	2012
Footo Creek 2 Ancillary Services	(5,081)	456	8	2012
Footo Creek 2 Ancillary Services	(6,104)	456	9	2012
Footo Creek 2 Ancillary Services	(6,505)	456	10	2012
Footo Creek 2 Ancillary Services	(11,269)	456	11	2012
Footo Creek 2 Ancillary Services	(10,326)	456	12	2012
Footo Creek 2 Ancillary Services	(11,873)	456	1	2013
Footo Creek 2 Ancillary Services	(12,128)	456	2	2013
Footo Creek 2 Ancillary Services	(11,537)	456	3	2013
Footo Creek 2 Ancillary Services	(12,046)	456	4	2013
Footo Creek 2 Ancillary Services	(11,249)	456	5	2013
Footo Creek 2 Ancillary Services	(8,157)	456	6	2013

Footo Creek 2 (12 ME June 2013) (114,051)

Contract	Monthly Amount	FERC Acct	Month	Year
Footo Creek 3 Ancillary Services	(26,652)	456	8	2012
Footo Creek 3 Ancillary Services	(44,721)	456	9	2012
Footo Creek 3 Ancillary Services	(49,849)	456	10	2012
Footo Creek 3 Ancillary Services	(142,462)	456	11	2012
Footo Creek 3 Ancillary Services	(149,736)	456	12	2012
Footo Creek 3 Ancillary Services	(137,239)	456	1	2013
Footo Creek 3 Ancillary Services	(165,636)	456	2	2013
Footo Creek 3 Ancillary Services	(142,090)	456	3	2013
Footo Creek 3 Ancillary Services	(153,823)	456	4	2013
Footo Creek 3 Ancillary Services	(130,878)	456	5	2013
Footo Creek 3 Ancillary Services	(79,463)	456	6	2013

Footo Creek 3 (11 ME June 2013) (1,222,548)

Total adjustment (1,336,599)

Ref 3.6

**Rocky Mountain Power
Utah General Rate Case – June 2015
Operation & Maintenance Expense Adjustment Index**

The Company's actual O&M expenses for the twelve months ended June 2013 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 2015 test period. The following adjustments are included:

- 4.1 Miscellaneous General Expense
- 4.2 Wage and Employee Benefits
- 4.3 Idaho Irrigation Load Control Program
- 4.4 Remove Non-Recurring Entries
- 4.5 Uncollectible Accounts
- 4.6 DSM Expense
- 4.7 Insurance Expense
- 4.8 Generation Overhaul Expense
- 4.9 Incremental O&M
- 4.10 Naughton Write-off
- 4.11 O&M Expense Escalation

Page 4.0.1 – Page 4.11.8: Reference – Attachment R746-700-22.B.4, Folder, 'Adjustments'

Rocky Mountain Power
 Normalized Results of Operations
 Tab 4 Adjustment Summary
 Twelve Months Ending June 2015

	4.7	4.8	4.9	4.10	4.11
	Insurance Expense	Generation Overhaul Expense	Incremental O&M	Naughton Write- off	O&M Expense Escalation
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	-	4,249,391	6,005,357	-	2,562,513
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	684,136	-	160,545
12 Other Power Supply	-	(691,454)	(726,239)	(30,747)	1,241,950
13 Transmission	-	-	-	-	449,845
14 Distribution	-	-	-	-	697,526
15 Customer Accounting	-	-	-	-	428,484
16 Customer Service & Info	-	-	-	-	27,671
17 Sales	-	-	-	-	-
18 Administrative & General	(20,741,371)	-	-	-	(52,993)
19					
20 Total O&M Expenses	(20,741,371)	3,557,936	5,963,254	(30,747)	5,515,542
21					
22 Depreciation	-	-	-	-	-
23 Amortization	-	-	-	(1,306,020)	-
24 Taxes Other Than Income	-	-	-	-	-
25 Income Taxes - Federal	9,058,952	(1,189,051)	(1,992,901)	1,162,580	(1,843,277)
26 Income Taxes - State	1,230,961	(161,572)	(270,802)	157,975	(250,471)
27 Income Taxes - Def Net	(2,449,920)	-	-	(800,568)	-
28 Investment Tax Credit Adj.	-	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-	-
30					
31 Total Operating Expenses:	(12,901,379)	2,207,313	3,699,551	(816,780)	3,421,795
32					
33 Operating Rev For Return:	12,901,379	(2,207,313)	(3,699,551)	816,780	(3,421,795)
34					
35 Rate Base:					
36 Electric Plant In Service	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	(1,877,667)	-
39 Elec Plant Acq Adj	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-
41 Prepayments	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-
44 Working Capital	(171,386)	36,196	60,666	21,151	56,112
45 Weatherization Loans	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-
47					
48 Total Electric Plant:	(171,386)	36,196	60,666	(1,856,517)	56,112
49					
50 Rate Base Deductions:					
51 Accum Prov For Deprec	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-
53 Accum Def Income Tax	3,426,679	-	-	549,841	-
54 Unamortized ITC	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-
58					
59 Total Rate Base Deductions	3,426,679	-	-	549,841	-
60					
61 Total Rate Base:	3,255,293	36,196	60,666	(1,306,676)	56,112
62					
63 Return on Rate Base	0.226%	-0.039%	-0.066%	0.016%	-0.061%
64					
65 Return on Equity	0.437%	-0.076%	-0.128%	0.032%	-0.118%
66					
67 TAX CALCULATION:					
68 Operating Revenue	20,741,371	(3,557,936)	(5,963,254)	1,336,767	(5,515,542)
69 Other Deductions	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-
71 Interest	83,174	925	1,550	(33,386)	1,434
72 Schedule "M" Additions	-	-	-	2,109,478	-
73 Schedule "M" Deductions	(6,455,483)	-	-	-	-
74 Income Before Tax	27,113,680	(3,558,861)	(5,964,804)	3,479,632	(5,516,976)
75					
76 State Income Taxes	1,230,961	(161,572)	(270,802)	157,975	(250,471)
77 Taxable Income	25,882,719	(3,397,289)	(5,694,002)	3,321,656	(5,266,505)
78					
79 Federal Income Taxes + Other	9,058,952	(1,189,051)	(1,992,901)	1,162,580	(1,843,277)
APPROXIMATE PRICE CHANGE	(20,425,673)	3,568,555	5,981,052	(1,481,619)	5,532,185

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Gain on Property Sales	421	1	(423,269)	SG	42.628%	(180,433)	
Gain on Property Sales	421	1	369,743	SO	42.470%	157,031	
Gain on Property Sales	421	1	53,770	UT	100.000%	53,770	
Gain on Property Sales	421	1	(244)	WY	0.000%	-	
			<u>(0)</u>			<u>30,369</u>	4.1.1
Loss on Property Sales	421	1	(6)	CN	46.129%	(3)	
Loss on Property Sales	421	1	14,816	OR	0.000%	-	
Loss on Property Sales	421	1	(39,169)	SO	42.470%	(16,635)	
Loss on Property Sales	421	1	6,003	SG	42.628%	2,559	
Loss on Property Sales	421	1	256	UT	100.000%	256	
			<u>(18,101)</u>			<u>(13,823)</u>	4.1.1
Adjustment to Expense:							
Other Expense	557	1	(7,223)	SG	42.628%	(3,079)	4.1.1
Customer Records and Collection	903	1	(11,713)	CN	46.129%	(5,403)	
	903	1	(58,673)	OR	0.000%	-	
			<u>(70,387)</u>			<u>(5,403)</u>	4.1.1
Information & Instructional Advertising	909	1	(1,371)	CN	46.129%	(633)	
	909	1	(546)	ID	0.000%	-	
	909	1	(6,132)	OR	0.000%	-	
			<u>(8,050)</u>			<u>(633)</u>	4.1.1
Office Supplies & Expenses	921	1	(12,151)	SO	42.470%	(5,161)	4.1.1
Duplicate Charges	929	1	75,419	SO	42.470%	32,031	4.1.1
Miscellaneous Expense	930	1	(3,622)	SO	42.470%	(1,538)	4.1.1
Total			<u>(44,114)</u>			<u>32,762</u>	4.1.1

Description of Adjustment:

This adjustment removes from results certain miscellaneous expenses that should not be reflected in regulated results. It also reallocates gains and losses on property sales to reflect the appropriate allocation.

Rocky Mountain Power
Utah General Rate Case - June 2015
Miscellaneous General Expense

<u>Description</u>	<u>FERC</u>	<u>Factor</u>	<u>Amount</u>
(Gain)/Loss on Sale of Utility Plant			
Gain on Property Sales	421	SG	393,105
Gain on Property Sales	421	SO	(369,743)
Gain on Property Sales	421	UT	(53,770)
Gain on Property Sales	421	SG-P	30,165
Gain on Property Sales	421	WYP	244
			<u>-</u>
Loss on Property Sales	421	CN	6
Loss on Property Sales	421	OR	(14,816)
Loss on Property Sales	421	SO	39,169
Loss on Property Sales	421	SG	(6,003)
Loss on Property Sales	421	UT	(256)
			<u>18,101</u>
Other Miscellaneous General Expenses			
Other Expense	557	SG	7,223
Customer Records and Collection	903	CN	11,713
Customer Records and Collection	903	OR	58,673
Info. & Instructional Advertising	909	CN	1,371
Info. & Instructional Advertising	909	ID	546
Info. & Instructional Advertising	909	OR	6,132
Office Supplies & Expenses	921	SO	12,151
Duplicate Charges	929	SO	(75,419)
Miscellaneous Expense	930	SO	3,622
			<u>44,114</u>
		Total Adjustment	Ref 4.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Total O&M Expense Adjustment	500-935	3	7,623,099	Multiple (1)	Multiple (1)	3,234,805	4.2.2

(1) See detail pages 4.2.9 through 4.2.11

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 2015. See page 4.2.1 for more information on how this adjustment was calculated.

**Rocky Mountain Power
Utah General Rate Case - June 2015
Wage and Employee Benefit Adjustment**

The unadjusted, annualized (12 months ended June 2013), and pro forma period (12 months ending June 2015) labor expenses are summarized on page 4.2.2. The following is an explanation of the procedures used to develop the labor benefits & expenses used in this adjustment.

1. Actual June 2013 total labor related expenses are identified on page 4.2.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual June 2013 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.2.3.
3. The annualized June 2013 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to June 2015 (see page 4.2.4). Union and non-union costs were escalated using the contractual and target rates found on page 4.2.5.
4. Annual Incentive Plan (AIP) compensation is included using a three year average of the actual payment rate from 2011 through 2013, multiplied by pro forma wages. AIP is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Pro forma June 2015 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual June 2013 data escalated to June 2015. These expenses can be found on page 4.2.7.
6. Payroll tax calculations can be found on page 4.2.8.

Rocky Mountain Power
Utah General Rate Case - June 2015
Wage and Employee Benefit Adjustment

Account	Description	Actual 12 Months Ended June 2013	Pro Forma 12 Months Ended June 2015	Adjustment	Ref.
5001XX	Regular Ordinary Time	419,336,824	438,567,174	19,230,349	
5002XX	Overtime	45,431,749	47,515,202	2,083,453	
5003XX	Premium Pay	5,928,979	6,200,876	271,897	
	Subtotal for Escalation	470,697,553	492,283,251	21,585,699	4.2.3&4
5005XX	Unused Leave Accrual	1,394,181	1,458,117	63,936	4.2.6
500600	Temporary/Contract Labor	940	940	-	
500700	Severance/Redundancy (1)	337,750	337,750	-	
500850	Other Salary/Labor Costs	4,455,322	4,455,322	-	
50109X	Joint Owner Cutbacks	(1,109,849)	(1,160,745)	(50,897)	4.2.6
	Subtotal Bare Labor	475,775,896	497,374,634	21,598,738	
500410	Annual Incentive Plan	30,591,412	31,386,067	794,655	4.2.6
	Total Incentive	30,591,412	31,386,067	794,655	
500250	Overtime Meals	876,584	876,584	-	
500400	Bonus and Awards	2,145,202	2,145,202	-	
501325	Physical Exam	18,643	18,643	-	
502300	Education Assistance	174,895	174,895	-	
580899	Mining Salary/Benefit Credit	(273,383)	(273,383)	-	
	Total Other Labor	2,941,941	2,941,941	-	
	Subtotal Labor and Incentive	509,309,249	531,702,642	22,393,393	
50110X	Pensions (2)	37,952,472	21,778,500	(16,173,972)	4.2.7
501115	SERP Plan	3,341,186	3,202,000	(139,186)	4.2.7
50115X	Post Retirement Benefits (2)	2,146,324	(907,162)	(3,053,486)	4.2.7
501160	Post Employment Benefits	6,795,791	7,107,439	311,648	4.2.7
	Total Pensions	50,235,774	31,180,778	(19,054,996)	4.2.7
501102	Pension Administration	649,835	411,051	(238,783)	4.2.7
50112X	Medical	55,085,216	58,894,185	3,808,969	4.2.7
501175	Dental	3,487,708	3,920,583	432,875	4.2.7
501200	Vision	444,566	485,782	41,215	4.2.7
50122X	Life	874,587	914,694	40,108	4.2.7
501250	401(k)	19,175,114	20,012,641	837,527	4.2.7
501251	401(k) Administration	504,846	504,846	-	4.2.7
501252	401(k) Fixed	13,900,403	14,537,861	637,458	4.2.7
501275	Accidental Death & Disability	23,944	31,139	7,195	4.2.7
501300	Long-Term Disability	3,189,098	3,335,347	146,249	4.2.7
5016XX	Worker's Compensation	1,340,856	1,402,346	61,490	4.2.7
502900	Other Salary Overhead	1,714,115	1,714,115	-	4.2.7
	Total Benefits	100,390,288	106,164,589	5,774,302	4.2.7
	Subtotal Pensions and Benefits	150,626,062	137,345,367	(13,280,695)	4.2.7
580500	Payroll Tax Expense	35,428,051	37,049,906	1,621,856	4.2.8
580700	Payroll Tax Expense-Unemployment	3,788,934	3,788,934	-	
	Total Payroll Taxes	39,216,985	40,838,841	1,621,856	
	Total Labor	699,152,296	709,886,850	10,734,554	4.2.11
	Non-Utility and Capitalized Labor	202,652,222	205,763,678	3,111,456	4.2.11
	Total Utility Labor	496,500,074	504,123,173	7,623,099	4.2.11

(1) MEHC Transition severance amortization effects are not included.

(2) Pension Curtailment Gain and Pension, Post Retirement Measurement Date Change effects are not included.

Labor (12 months ended June 2013)

Acct	Account Desc.	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Total
5001XX	Reg/Ordinary Time	35,322	37,098	32,753	36,860	36,519	33,539	37,134	33,331	33,734	34,805	36,842	32,398	419,337
5002XX	Overtime	3,867	4,030	3,260	3,776	4,511	5,643	3,149	2,853	3,678	4,386	4,386	3,117	36,432
5003XX	Premium Pay	757	553	396	466	513	513	356	334	363	455	577	447	5,929
Grand Total		39,946	41,680	36,409	41,101	39,695	39,695	40,639	36,518	37,260	36,939	41,805	35,963	470,698

Ref. 4.2.2
 Ref. 4.2.2
 Ref. 4.2.2
 Ref. 4.2.2

Labor (12 months ended June 2013)

Group Code	Labor Group	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Total
2	Officer/Exempt	15,121	16,180	13,860	15,883	14,321	14,321	15,918	14,796	15,379	14,865	16,711	13,932	182,834
3	IBEW 125	2,866	2,814	2,773	2,823	3,001	2,773	2,732	2,378	2,422	2,589	2,727	2,465	32,283
4	IBEW 659	3,336	3,156	3,156	3,608	4,704	4,704	3,433	2,785	2,806	3,208	3,580	3,063	40,705
5	UWUA 197	148	155	181	157	181	283	164	137	128	149	147	144	1,928
8	UWUA 127	3,767	3,964	3,594	3,870	3,893	3,868	3,883	3,424	3,766	4,110	3,962	3,401	45,502
9	IBEW 57 WY	62	54	52	63	47	44	48	41	55	54	62	46	628
11	IBEW 57 PD	8,782	8,774	7,683	8,492	7,737	7,385	8,358	7,385	7,270	8,117	8,383	7,427	97,061
12	IBEW 57 PS	3,633	3,969	3,482	3,905	3,776	3,697	3,964	3,620	3,461	3,827	4,060	3,550	44,955
13	PCCC Non-Exempt	685	719	664	691	677	671	726	679	638	651	651	631	8,083
15	IBEW 57 CT	240	256	236	236	291	263	273	226	237	253	343	253	3,221
16	Non-Exempt	1,182	1,229	1,059	1,157	1,224	1,027	1,120	1,048	1,098	1,116	1,168	1,050	13,478
Grand Total		39,946	41,680	36,409	41,101	39,695	39,695	40,639	36,518	37,260	36,939	41,805	35,963	470,698

Ref. 4.2.2

Annualization Increase

Group Code	Labor Group	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13
2	Officer/Exempt							2.22%					
3	IBEW 125								2.00%			1.50%	
4	IBEW 659												2.00%
5	UWUA 197												
8	UWUA 127				2.00%								
9	IBEW 57 WY												
11	IBEW 57 PD												
12	IBEW 57 PS							2.22%					
13	PCCC Non-Exempt								1.25%				
15	IBEW 57 CT												
16	Non-Exempt												

June 2013 Annualized Labor

Group Code	Labor Group	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Total
2	Officer/Exempt	15,457	16,539	14,167	16,236	16,220	14,639	15,918	14,796	15,379	14,865	16,711	13,932	184,860
3	IBEW 125	3,040	2,871	2,536	2,961	2,829	3,061	2,787	2,378	2,422	2,589	2,727	2,465	32,687
4	IBEW 659	3,386	3,620	3,205	3,663	4,775	4,775	3,485	2,827	2,848	3,256	3,580	3,063	41,216
5	UWUA 197	151	158	138	161	185	289	167	139	130	152	150	144	1,963
8	UWUA 127	3,842	4,043	3,666	3,870	3,893	3,868	3,883	3,424	3,766	4,110	3,962	3,401	45,728
9	IBEW 57 WY	62	54	52	63	47	44	48	41	55	54	62	46	628
11	IBEW 57 PD	8,782	8,774	7,683	8,492	7,737	7,385	8,358	7,385	7,270	8,117	8,383	7,427	97,061
12	IBEW 57 PS	3,633	3,969	3,482	3,905	3,776	3,697	3,964	3,620	3,461	3,827	4,060	3,550	44,955
13	PCCC Non-Exempt	710	735	679	707	692	686	726	679	638	651	651	631	8,185
15	IBEW 57 CT	243	259	239	235	295	266	276	226	237	253	343	253	3,245
16	Non-Exempt	1,208	1,256	1,082	1,183	1,251	1,050	1,120	1,048	1,098	1,116	1,168	1,050	13,630
Grand Total		40,514	42,278	36,930	41,615	41,249	40,190	40,752	36,563	37,305	36,990	41,808	35,963	474,158

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Escalation of Regular, Overtime, and Premium Labor
 (Figures are in thousands)

Pro Forma Increases to Escalate to June 2015

Group Code	Labor Group	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2	Officer/Exempt	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
		12/26/2013	12/26/2014										
3	IBEW 125	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
		1/26/2014	1/26/2015										
4	IBEW 659	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
		4/26/2014	4/26/2015										
5	UJWUA 197	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
		5/26/2014	5/26/2015										
6	UJWUA 127	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
		9/26/2013	9/26/2014										
9	IBEW 57 WY	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
		6/26/2013	6/26/2014										
11	IBEW 57 PD	1.65%	1.65%	1.65%	1.65%	1.65%	1.65%	1.65%	1.65%	1.65%	1.65%	1.65%	1.65%
		1/26/2014	1/26/2015										
12	IBEW 57 PS	1.65%	1.65%	1.65%	1.65%	1.65%	1.65%	1.65%	1.65%	1.65%	1.65%	1.65%	1.65%
		1/26/2014	1/26/2015										
13	PCCC Non-Exempt	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
		12/26/2013	12/26/2014										
15	IBEW 57 CT	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
		1/26/2014	1/26/2015										
18	Non-Exempt	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
		12/26/2013	12/26/2014										

Pro Forma Labor June 2015

Group Code	Labor Group	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
2	Officer/Exempt	15,843	16,953	14,522	16,641	16,625	15,005	16,765	15,583	16,187	15,655	17,600	14,673	192,083
3	IBEW 125	3,101	2,928	2,597	3,041	2,885	3,122	2,843	2,480	2,526	2,526	2,845	2,571	33,690
4	IBEW 659	3,454	3,693	3,269	3,736	3,568	4,870	3,554	2,883	2,905	3,321	3,735	3,187	42,176
5	UJWUA 197	154	161	141	164	168	295	170	142	133	155	153	149	2,006
6	UJWUA 127	3,919	4,124	3,740	4,026	4,051	4,024	4,040	3,562	3,918	4,276	4,122	3,539	47,340
8	IBEW 57 WY	65	56	55	66	49	46	51	43	43	57	65	49	658
11	IBEW 57 PD	9,106	9,087	7,966	8,805	8,972	8,022	8,665	7,810	7,688	8,585	8,866	7,855	101,435
12	IBEW 57 PS	3,767	4,115	3,611	4,049	3,823	4,131	4,131	3,828	3,660	4,048	4,284	3,754	46,984
13	PCCC Non-Exempt	728	753	695	724	709	703	764	715	672	686	687	685	8,502
15	IBEW 57 CT	246	242	242	242	288	269	280	235	247	263	357	264	3,322
18	Non-Exempt	1,238	1,287	1,109	1,213	1,282	1,076	1,180	1,104	1,157	1,175	1,230	1,106	14,157
Grand Total		41,620	43,430	37,836	42,825	42,451	41,348	42,443	38,386	39,161	40,921	43,952	37,811	492,283

Ref 4.2.6

Ref 4.2.6

Ref 4.2.6

Ref 4.2.6

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Wage and Employee Benefit Adjustment

Labor Increases - July 2012 through June 2015

Increases occur on the 28th 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, 2013 is shown as effective on January 1, 2014.

12 Months Ending June 2013													
Group Code	Labor Group	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13
2	Officer/Exempt							2.22%					
3	IBEW 125								2.00%			1.50%	
4	IBEW 659												
5	UWUA 197												2.00%
8	UWUA 127				2.00%								
9	IBEW 57 WY												
11	IBEW 57 PD	1.50%											
12	IBEW 57 PS												
13	PCCC Non-Exempt							2.22%					
15	IBEW 57 CT								1.25%				
18	Non-Exempt							2.22%					

(1)
(2)
(2)
(2)
(2)
(2)
(2)
(1)
(2)
(1)

12 Months Ending June 2014													
Group Code	Labor Group	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14
2	Officer/Exempt							2.50%					
3	IBEW 125								2.00%			2.00%	
4	IBEW 659												
5	UWUA 197												2.00%
8	UWUA 127				2.00%								
9	IBEW 57 WY	2.00%											
11	IBEW 57 PD	1.65%							2.00%				
12	IBEW 57 PS	1.65%							2.00%				
13	PCCC Non-Exempt							2.50%					
15	IBEW 57 CT								1.25%				
18	Non-Exempt							2.50%					

(3)
(2)
(2)
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(3)
(2)
(3)

12 Months Ending June 2015													
Group Code	Labor Group	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15
2	Officer/Exempt							2.75%					
3	IBEW 125								2.25%			2.00%	
4	IBEW 659												
5	UWUA 197												2.00%
8	UWUA 127				2.00%								
9	IBEW 57 WY	2.75%											
11	IBEW 57 PD								2.00%				
12	IBEW 57 PS								2.00%				
13	PCCC Non-Exempt							2.75%					
15	IBEW 57 CT								2.75%				
18	Non-Exempt							2.75%					

(3)
(3)
(2)
(2)
(2)
(3)
(2)
(2)
(3)
(2)
(3)
(3)
(3)

- (1) Actual
- (2) Labor increases supported by union contracts
- (3) Labor increases supported by planning targets. No contract in place for this period.

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Wage and Employee Benefit Adjustment

Composite Labor Increases

Regular Time/Overtime/Premium Pay June 2013 - ACTUAL	470,697,553	Ref.
		4.2.2
Regular Time/Overtime/Premium Pay June 2015 - PRO FORMA	492,283,251	4.2.2
% Increase	4.59%	

Miscellaneous Bare Labor Escalation

Description	Account	June 2013 Actual	Pro Forma Increase	June 2015 Pro Forma	Pro Forma Adjustment	Ref.
Unused Sick Leave Accrual	5005XX	1,394,181	4.59%	1,458,117	63,936	4.2.2
Joint Owner Outbacks	50109X	(1,109,849)	4.59%	(1,160,745)	(50,897)	4.2.2
		284,332		297,371	13,039	

Test Year Annual Incentive Plan (AIP) Calculation

	Officer/Exempt	PCCC Non-Exempt	Non-Exempt	Total Wages	Actual AIP	AIP as a % of Wages	Ref.
	Actual Wages	Actual Wages	Actual Wages				
CY 2011	181,985,233	8,213,064	12,660,309	202,858,606	27,627,365	13.62%	
CY 2012	184,381,781	8,436,966	13,877,983	206,696,729	28,057,782	13.57%	
CY 2013	184,934,375	8,084,160	13,337,277	206,355,812	34,343,019	16.64%	
3-year Total	551,301,389	24,734,189	39,875,569	615,911,147	90,028,166	14.62% (3-year Ave %)	
Test Year	192,063,376	8,501,536	14,157,097	214,722,008	31,386,067	14.62% Above	
	Ref 4.2.4	Ref 4.2.4	Ref 4.2.4		Ref 4.2.2		

Rocky Mountain Power
Utah General Rate Case - June 2015
Wage and Employee Benefit Adjustment

Account	Description	A	B	C	D	D - A	Ref
		Actual June 2013 Net of Joint Venture	Actual June 2013 GROSS	Projected June 2015 GROSS	Projected June 2015 Net of Joint Venture	Pro Forma Adjustment	
50110X	Pensions	37,952,472	38,971,188	22,363,076	21,778,500	(16,173,972)	4.2.2
501115	SERP Plan	3,341,186	3,341,186	3,202,000	3,202,000	(139,186)	4.2.2
50115X	Post Retirement Benefits	2,146,324	2,199,233	(929,525)	(907,162)	(3,053,486)	4.2.2
501160	Post Employment Benefits	6,795,791	6,999,419	7,320,405	7,107,439	311,648	4.2.2
	Subtotal	50,235,774	51,511,026	31,955,957	31,180,778	(19,054,996)	4.2.2
501102	Pension Administration	649,835	661,826	418,637	411,051	(238,783)	4.2.2
50112X	Medical	55,085,216	56,934,672	60,871,525	58,894,185	3,808,969	4.2.2
501175	Dental	3,487,708	3,589,885	4,035,441	3,920,583	432,875	4.2.2
501200	Vision	444,566	457,174	499,558	485,782	41,215	4.2.2
50122X	Life	874,587	902,196	943,570	914,694	40,108	4.2.2
501250	401(k)	19,175,114	19,437,483	20,286,469	20,012,641	837,527	4.2.2
501251	401(k) Administration	504,846	526,020	526,020	504,846	-	4.2.2
501252	401(k) Fixed	13,900,403	14,166,961	14,816,643	14,537,861	637,458	4.2.2
501275	Accidental Death & Disability	23,944	24,351	31,668	31,139	7,195	4.2.2
501300	Long-Term Disability	3,189,098	3,284,684	3,435,316	3,335,347	146,249	4.2.2
5016XX	Worker's Compensation	1,340,856	1,401,975	1,466,269	1,402,346	61,490	4.2.2
502900	Other Salary Overhead	1,714,115	1,714,756	1,714,756	1,714,115	-	4.2.2
	Subtotal	100,390,288	103,101,983	109,045,871	106,164,589	5,774,302	4.2.2
	Grand Total	150,626,062	154,613,008	141,001,827	137,345,367	(13,280,695)	4.2.2
		Ref 4.2.2			Ref 4.2.2	Ref 4.2.2	

Rocky Mountain Power
Utah General Rate Case - June 2015
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation

	Line No.	Ref	Social Security	Medicare	Total FICA Tax	Reference
FICA Calculated on June 2015 Pro Forma Labor						
Pro Forma Wages Adjustment	l		21,598,738	21,598,738		4.2.2
Pro Forma Incentive Adjustment	m		794,655	794,655		4.2.2
	n		<u>22,393,393</u>	<u>22,393,393</u>		
Percentage of eligible wages below limit	o		93.12%	97.88%		
Increase below limit	p	n * o	20,852,818	21,918,204		
Rate below limit	q		6.20%	1.45%		
Tax on increase below limit	r	p * q	<u>1,292,875</u>	<u>317,814</u>		
Percentage of eligible wages above limit	s		6.88%	2.12%		
Increase above limit	t	n * s	1,540,575	475,190		
Rate above limit	u		-	2.35%		
Tax on increase above limit	v	t * u	<u>-</u>	<u>11,167</u>		
Total FICA Tax on Pro Forma Labor		r + v	1,292,875	328,981	1,621,856	4.2.2

Rocky Mountain Power
Utah General Rate Case - June 2015
2010 Protocol FERC Spread

Indicator	Actual		Pro Forma Adjustment	Pro Forma		Utah Allocation %	Pro Forma Adjustment Utah Allocated	Pro Forma 12 Months Ending June 2015 Utah Allocated
	12 Months Ended June 2013	% Of Total		12 Months Ending June 2015	Utah Allocation %			
500SG	14,912,208	2.13290%	228,957	15,141,165	42.628%	97,601	6,454,424	
501SE	2,097,545	0.30001%	32,205	2,129,750	41.972%	13,517	893,893	
502SG	16,681,132	2.38591%	256,117	16,937,249	42.628%	109,178	7,220,064	
505SG	1,564,074	0.22371%	24,014	1,588,088	42.628%	10,237	676,975	
506SG	43,610,688	6.23765%	669,584	44,280,272	42.628%	285,432	18,875,935	
510SG	2,351,907	0.33639%	36,110	2,388,017	42.628%	15,393	1,017,972	
511SG	7,505,870	1.07357%	115,243	7,621,113	42.628%	49,126	3,248,752	
512SG	26,813,968	3.83521%	411,693	27,225,661	42.628%	175,498	11,605,841	
513SG	9,939,885	1.42171%	152,614	10,092,499	42.628%	65,057	4,302,262	
514SG	2,347,289	0.33573%	36,040	2,383,328	42.628%	15,363	1,015,973	
535SG-P	2,811,364	0.40211%	43,165	2,854,529	42.628%	18,400	1,216,838	
535SG-U	1,544,940	0.22097%	23,720	1,568,660	42.628%	10,112	668,693	
536SG-P	65,079	0.00931%	999	66,078	42.628%	426	28,168	
537SG-P	497,337	0.07113%	7,636	504,973	42.628%	3,255	215,261	
537SG-U	71,675	0.01025%	1,100	72,776	42.628%	469	31,023	
539SG-P	4,938,101	0.70630%	75,818	5,013,919	42.628%	32,320	2,137,349	
539SG-U	4,284,505	0.61281%	65,783	4,350,288	42.628%	28,042	1,854,454	
540SG-P	(11,509)	-0.00165%	(177)	(11,685)	42.628%	(75)	(4,981)	
542SG-P	419,571	0.06001%	6,442	426,013	42.628%	2,746	181,602	
542SG-U	132,733	0.01898%	2,038	134,771	42.628%	869	57,450	
543SG-P	561,856	0.08036%	8,627	570,483	42.628%	3,677	243,187	
543SG-U	321,263	0.04595%	4,933	326,195	42.628%	2,103	139,051	
544SG-P	1,443,210	0.20642%	22,159	1,465,369	42.628%	9,446	624,662	
544SG-U	455,333	0.06513%	6,991	462,324	42.628%	2,980	197,081	
545SG-P	896,925	0.12829%	13,771	910,696	42.628%	5,870	388,215	
545SG-U	293,283	0.04195%	4,503	297,786	42.628%	1,920	126,941	
548SG	4,827,421	0.69047%	74,119	4,901,540	42.628%	31,596	2,089,444	
549OR	3,516	0.00050%	54	3,570	0.000%	-	-	
549SG	3,078,016	0.44025%	47,259	3,125,274	42.628%	20,146	1,332,252	
552SG	750,830	0.10739%	11,528	762,358	42.628%	4,914	324,980	
553SG	1,111,863	0.15903%	17,071	1,128,935	42.628%	7,277	481,246	
554SG	164,328	0.02350%	2,523	166,851	42.628%	1,076	71,126	
556SG	985,130	0.14090%	15,125	1,000,255	42.628%	6,448	426,392	
557SG	36,222,348	5.18090%	556,146	36,778,494	42.628%	237,076	15,678,053	
560SG	5,921,741	0.84699%	90,920	6,012,661	42.628%	38,758	2,563,096	
561SG	8,151,569	1.16592%	125,157	8,276,726	42.628%	53,352	3,528,229	
562SG	1,474,914	0.21096%	22,645	1,497,559	42.628%	9,653	638,384	
563SG	158,792	0.02271%	2,438	161,230	42.628%	1,039	68,730	
566SG	394,438	0.05642%	6,056	400,494	42.628%	2,582	170,724	
567SG	146,052	0.02089%	2,242	148,295	42.628%	956	63,216	
568SG	1,971,046	0.28192%	30,263	2,001,309	42.628%	12,901	853,124	
569SG	2,269,092	0.32455%	34,839	2,303,931	42.628%	14,851	982,127	
570SG	7,639,807	1.09272%	117,299	7,757,106	42.628%	50,003	3,306,724	
571SG	(3,747,553)	-0.53601%	(57,539)	(3,805,092)	42.628%	(24,528)	(1,622,047)	
572SG	57,081	0.00816%	876	57,958	42.628%	374	24,706	
573SG	24,512	0.00351%	376	24,888	42.628%	160	10,609	
580CA	(823)	-0.00012%	(13)	(836)	0.000%	-	-	
580ID	82,135	0.01175%	1,261	83,396	0.000%	-	-	
580OR	350,024	0.05006%	5,374	355,398	0.000%	-	-	
580SNPD	11,233,261	1.60670%	172,472	11,405,733	48.317%	83,334	5,510,947	
580UT	446,922	0.06392%	6,862	453,784	100.000%	6,862	453,784	
580WA	104,001	0.01488%	1,597	105,598	0.000%	-	-	
580WYP	156,800	0.02243%	2,407	159,207	0.000%	-	-	
580WYU	(579)	-0.00008%	(9)	(588)	0.000%	-	-	
581SNPD	12,208,791	1.74623%	187,450	12,396,240	48.317%	90,571	5,989,534	
582CA	56,829	0.00813%	873	57,701	0.000%	-	-	
582ID	201,004	0.02875%	3,086	204,090	0.000%	-	-	
582OR	484,099	0.06924%	7,433	491,532	0.000%	-	-	
582SNPD	30,493	0.00436%	468	30,961	48.317%	226	14,960	
582UT	946,088	0.13532%	14,526	960,614	100.000%	14,526	960,614	
582WA	175,652	0.02512%	2,697	178,349	0.000%	-	-	
582WYP	337,675	0.04830%	5,185	342,859	0.000%	-	-	
583CA	173,529	0.02482%	2,664	176,193	0.000%	-	-	
583ID	180,651	0.02584%	2,774	183,425	0.000%	-	-	
583OR	1,696,674	0.24268%	26,050	1,722,724	0.000%	-	-	
583SNPD	16,067	0.00230%	247	16,313	48.317%	119	7,882	
583UT	1,677,239	0.23990%	25,752	1,702,990	100.000%	25,752	1,702,990	
583WA	258,694	0.03700%	3,972	262,666	0.000%	-	-	
583WYP	315,393	0.04511%	4,842	320,235	0.000%	-	-	
583WYU	56,377	0.00806%	866	57,243	0.000%	-	-	
585SNPD	223,830	0.03201%	3,437	227,267	48.317%	1,660	109,809	
586CA	209,156	0.02992%	3,211	212,367	0.000%	-	-	
586ID	274,329	0.03924%	4,212	278,541	0.000%	-	-	
586OR	2,431,610	0.34779%	37,334	2,468,944	0.000%	-	-	

Rocky Mountain Power
Utah General Rate Case - June 2015
2010 Protocol FERC Spread

Indicator	Actual		Pro Forma Adjustment	Pro Forma		Utah Allocation %	Pro Forma Adjustment Utah Allocated	Pro Forma 12 Months Ending June 2015 Utah Allocated
	12 Months Ended June 2013	% Of Total		12 Months Ending June 2015	Utah Allocation %			
586SNPD	341,747	0.04888%	5,247	346,994	48.317%	-	2,535	167,658
586UT	1,480,441	0.21175%	22,730	1,503,172	100.000%	-	22,730	1,503,172
586WA	527,558	0.07546%	8,100	535,658	0.000%	-	-	-
586WYP	481,003	0.06880%	7,385	488,388	0.000%	-	-	-
586WYU	74,912	0.01071%	1,150	76,062	0.000%	-	-	-
587CA	423,370	0.06055%	6,500	429,870	0.000%	-	-	-
587ID	596,073	0.08526%	9,152	605,225	0.000%	-	-	-
587OR	3,601,509	0.51513%	55,296	3,656,805	0.000%	-	-	-
587UT	3,758,185	0.53753%	57,702	3,815,887	100.000%	-	57,702	3,815,887
587WA	775,551	0.11093%	11,908	787,458	0.000%	-	-	-
587WYP	648,101	0.09270%	9,951	658,052	0.000%	-	-	-
587WYU	72,453	0.01036%	1,112	73,565	0.000%	-	-	-
588CA	3,898	0.00056%	60	3,958	0.000%	-	-	-
588ID	21,717	0.00311%	333	22,050	0.000%	-	-	-
588OR	77,722	0.01112%	1,193	78,916	0.000%	-	-	-
588SNPD	3,563,474	0.50968%	54,712	3,618,186	48.317%	26,436	1,748,212	1,748,212
588UT	218,621	0.03127%	3,357	221,977	100.000%	3,357	221,977	221,977
588WA	9,607	0.00137%	148	9,754	0.000%	-	-	-
588WYP	133,677	0.01912%	2,052	135,730	0.000%	-	-	-
588WYU	(73,944)	-0.01058%	(1,135)	(75,080)	0.000%	-	-	-
589CA	6,790	0.00097%	104	6,895	0.000%	-	-	-
589ID	1,975	0.00028%	30	2,005	0.000%	-	-	-
589OR	23,785	0.00340%	365	24,151	0.000%	-	-	-
589UT	71,412	0.01021%	1,096	72,509	100.000%	1,096	72,509	72,509
589WA	5,125	0.00073%	79	5,204	0.000%	-	-	-
589WYP	80,952	0.01158%	1,243	82,195	0.000%	-	-	-
589WYU	2,832	0.00041%	43	2,875	0.000%	-	-	-
590CA	28,408	0.00406%	436	28,845	0.000%	-	-	-
590ID	60,445	0.00865%	928	61,373	0.000%	-	-	-
590OR	461,515	0.06601%	7,086	468,601	0.000%	-	-	-
590SNPD	4,026,873	0.57597%	61,827	4,088,700	48.317%	29,873	1,975,551	1,975,551
590UT	673,473	0.09633%	10,340	683,813	100.000%	10,340	683,813	683,813
590WA	112,864	0.01614%	1,733	114,597	0.000%	-	-	-
590WYP	131,655	0.01883%	2,021	133,676	0.000%	-	-	-
592CA	175,674	0.02513%	2,697	178,372	0.000%	-	-	-
592ID	554,080	0.07925%	8,507	562,587	0.000%	-	-	-
592OR	1,207,402	0.17270%	18,538	1,225,940	0.000%	-	-	-
592SNPD	1,739,716	0.24883%	26,711	1,766,427	48.317%	12,906	853,491	853,491
592UT	2,406,455	0.34420%	36,948	2,443,403	100.000%	36,948	2,443,403	2,443,403
592WA	214,599	0.03069%	3,295	217,893	0.000%	-	-	-
592WYP	870,811	0.12455%	13,370	884,181	0.000%	-	-	-
592WYU	(1,491)	-0.00021%	(23)	(1,514)	0.000%	-	-	-
593CA	2,540,284	0.36334%	39,003	2,579,287	0.000%	-	-	-
593ID	1,717,580	0.24567%	26,371	1,743,951	0.000%	-	-	-
593OR	7,277,161	1.04085%	111,731	7,388,893	0.000%	-	-	-
593SNPD	403,906	0.05777%	6,201	410,107	48.317%	2,996	198,153	198,153
593UT	8,362,156	1.19604%	128,390	8,490,546	100.000%	128,390	8,490,546	8,490,546
593WA	1,015,502	0.14525%	15,592	1,031,094	0.000%	-	-	-
593WYP	1,452,878	0.20781%	22,307	1,475,185	0.000%	-	-	-
593WYU	(29,301)	-0.00419%	(450)	(29,750)	0.000%	-	-	-
594CA	293,715	0.04201%	4,510	298,225	0.000%	-	-	-
594ID	381,426	0.05456%	5,856	387,282	0.000%	-	-	-
594OR	3,400,003	0.48630%	52,203	3,452,205	0.000%	-	-	-
594SNPD	41,807	0.00598%	642	42,449	48.317%	310	20,510	20,510
594UT	6,965,887	0.99633%	106,952	7,072,839	100.000%	106,952	7,072,839	7,072,839
594WA	601,214	0.08599%	9,231	610,445	0.000%	-	-	-
594WYP	706,167	0.10100%	10,842	717,010	0.000%	-	-	-
594WYU	68,251	0.00976%	1,048	69,299	0.000%	-	-	-
595SNPD	763,657	0.10923%	11,725	775,382	48.317%	5,665	374,644	374,644
595WYP	25,264	0.00361%	388	25,652	0.000%	-	-	-
596CA	76,210	0.01090%	1,170	77,380	0.000%	-	-	-
596ID	137,212	0.01963%	2,107	139,318	0.000%	-	-	-
596OR	807,596	0.11551%	12,400	819,996	0.000%	-	-	-
596UT	343,152	0.04908%	5,269	348,421	100.000%	5,269	348,421	348,421
596WA	150,242	0.02149%	2,307	152,549	0.000%	-	-	-
596WYP	263,900	0.03775%	4,052	267,951	0.000%	-	-	-
596WYU	44,836	0.00641%	688	45,525	0.000%	-	-	-
597CA	39,589	0.00566%	608	40,197	0.000%	-	-	-
597ID	306,671	0.04386%	4,709	311,380	0.000%	-	-	-
597OR	904,767	0.12941%	13,891	918,659	0.000%	-	-	-
597SNPD	1,697,025	0.24273%	26,056	1,723,080	48.317%	12,589	832,547	832,547
597UT	2,214,203	0.31670%	33,996	2,248,199	100.000%	33,996	2,248,199	2,248,199
597WA	280,437	0.04011%	4,306	284,742	0.000%	-	-	-
597WYP	306,890	0.04389%	4,712	311,601	0.000%	-	-	-

Rocky Mountain Power
Utah General Rate Case - June 2015
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Indicator	Actual 12 Months Ended June 2013		Pro Forma Adjustment	Pro Forma 12 Months Ending June 2015		Utah Allocation %	Pro Forma Adjustment Utah Allocated	Pro Forma 12 Months Ending June 2015 Utah Allocated
		% Of Total						
597WYU	92,749	0.01327%	1,424	94,173	0.000%	-	-	
598CA	15,177	0.00217%	233	15,410	0.000%	-	-	
598OR	66,615	0.00953%	1,023	67,637	0.000%	-	-	
598SNPD	1,446,626	0.20691%	22,211	1,468,837	48.317%	10,732	709,703	
598UT	2,890	0.00041%	44	2,934	100.000%	44	2,934	
598WA	16,151	0.00231%	248	16,399	0.000%	-	-	
901CN	1,985,348	0.28397%	30,482	2,015,831	46.129%	14,061	929,881	
901OR	(93,043)	-0.01331%	(1,429)	(94,471)	0.000%	-	-	
902CA	730,329	0.10446%	11,213	741,542	0.000%	-	-	
902CN	1,814,849	0.25958%	27,865	1,842,714	46.129%	12,854	850,024	
902ID	1,318,465	0.18858%	20,243	1,338,709	0.000%	-	-	
902OR	7,697,229	1.10094%	118,181	7,815,410	0.000%	-	-	
902UT	3,245,088	0.46415%	49,824	3,294,912	100.000%	49,824	3,294,912	
902WA	687,716	0.09836%	10,559	698,275	0.000%	-	-	
902WYP	1,120,288	0.16024%	17,201	1,137,488	0.000%	-	-	
902WYU	118,132	0.01690%	1,814	119,946	0.000%	-	-	
903CA	205,389	0.02938%	3,153	208,542	0.000%	-	-	
903CN	31,636,374	4.52496%	485,734	32,122,109	46.129%	224,064	14,817,587	
903ID	294,680	0.04215%	4,524	299,204	0.000%	-	-	
903OR	1,583,995	0.22656%	24,320	1,608,315	0.000%	-	-	
903UT	2,649,038	0.37889%	40,672	2,689,710	100.000%	40,672	2,689,710	
903WA	428,679	0.06131%	6,582	435,261	0.000%	-	-	
903WYP	392,364	0.05612%	6,024	398,388	0.000%	-	-	
903WYU	84,762	0.01212%	1,301	86,064	0.000%	-	-	
905CN	90,457	0.01294%	1,389	91,846	46.129%	641	42,367	
905OR	128	0.00002%	2	130	0.000%	-	-	
907CN	296,538	0.04241%	4,553	301,091	46.129%	2,100	138,890	
908CA	50,314	0.00720%	773	51,087	0.000%	-	-	
908CN	1,419,338	0.20301%	21,792	1,441,130	46.129%	10,052	664,778	
908ID	461,980	0.06608%	7,093	469,073	0.000%	-	-	
908OR	1,810,067	0.25889%	27,791	1,837,858	0.000%	-	-	
908OTHER	56,179	0.00804%	863	57,042	0.000%	-	-	
908UT	2,605,044	0.37260%	39,997	2,645,041	100.000%	39,997	2,645,041	
908WA	574,582	0.08218%	8,822	583,404	0.000%	-	-	
908WYP	1,092,769	0.15630%	16,778	1,109,547	0.000%	-	-	
909CN	656,032	0.09383%	10,072	666,104	46.129%	4,646	307,267	
909UT	62	0.00001%	1	63	100.000%	1	63	
910CN	979	0.00014%	15	994	46.129%	7	459	
920OR	1	0.00000%	0	1	0.000%	-	-	
920SO	77,330,787	11.06065%	1,187,311	78,518,098	42.470%	504,255	33,346,860	
921SO	(275,431)	-0.03939%	(4,229)	(279,660)	42.470%	(1,796)	(118,772)	
922SO	22,290,191	3.18817%	342,236	22,632,428	42.470%	145,349	9,612,056	
928CA	67,691	0.00968%	1,039	68,730	0.000%	-	-	
928ID	180,637	0.02584%	2,773	183,411	0.000%	-	-	
928OR	832,635	0.11909%	12,784	845,419	0.000%	-	-	
928SO	576,293	0.08243%	8,848	585,141	42.470%	3,758	248,511	
928UT	801,900	0.11470%	12,312	814,212	100.000%	12,312	814,212	
928WA	706,379	0.10103%	10,846	717,225	0.000%	-	-	
928WYP	157,284	0.02250%	2,415	159,699	0.000%	-	-	
929SO	(862,905)	-0.12342%	(13,249)	(876,153)	42.470%	(5,627)	(372,105)	
935CA	(37,430)	-0.00535%	(575)	(38,005)	0.000%	-	-	
935ID	(3,840)	-0.00055%	(59)	(3,899)	0.000%	-	-	
935OR	3,140	0.00045%	48	3,188	0.000%	-	-	
935SO	2,472,645	0.35366%	37,964	2,510,609	42.470%	16,123	1,066,263	
935WA	(823)	-0.00012%	(13)	(835)	0.000%	-	-	
935WYU	(25,849)	-0.00370%	(397)	(26,246)	0.000%	-	-	
Utility Labor	496,500,074	71.01%	7,623,099	504,123,173		3,234,805	213,920,896	
Capital/Non Utility	202,652,222	28.99%	3,111,456	205,763,678		Ref. 4.2		
Total Labor	699,152,296	100.00%	10,734,554	709,886,850		42.4343%	42.4343%	
	Ref 4.2.2	Ref 4.2.2	Ref 4.2.2	Ref 4.2.2				

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Purchased Power	557	1	(7,059,593)	SG	42.628%	(3,009,386)	4.3.1
Other Purchased Power	557	1	7,059,593	ID	0.000%	-	4.3.1
Customer Assistance	909	1	(4,765)	CN	46.129%	(2,198)	4.3.1
Customer Assistance	909	1	4,765	ID	0.000%	-	4.3.1
			<u>-</u>			<u>(3,011,584)</u>	

Description of Adjustment:

Payments made to Idaho irrigators as part of the Idaho Irrigation Load Control Program and a portion of the program's administrative costs are system allocated in the unadjusted data. This adjustment situs assigns the payments to Idaho. Demand-side Management (DSM) costs are currently situs assigned to the states in which the costs are incurred to match the benefit of reduced load reflected in allocation factors.

**Rocky Mountain Power
Utah General Rate Case - June 2015
Idaho Irrigation Load Control Program**

	FERC			
	<u>Account</u>	<u>Factor</u>	<u>Amount</u>	
Idaho Irrigation Load Control Incentive Payments	557	SG	5,723,546	Ref. 4.3
Irrigation Load Control Program Costs	557	SG	1,336,047	Ref. 4.3
Irrigation Load Control Program Costs	909	CN	4,765	Ref. 4.3
			<hr/> 7,064,358 <hr/>	

Utah General Rate Case - June 2015
 Rocky Mountain Power
 Irrigation Load Control Program

Idaho Irrigation Load Control Payments - 12 Months Ended June 2013

Monthly Balances and Activity	
Jul12-Dec12	Jan13-Jun13
2,183,594	12 ME June 2013
2,168,231	312
(380,193)	(11)
506	11
1,096	
	1,750,000
3,973,235	1,750,312
	5,723,546

Ref. 4.3.1

2012

G/L Account Balance Display

Account number: 514511 Document currency: DSM - 20/20, Irr,etc Display currency: USD
 Company code: 1000 Business area: PacifiCorp

Period	Debit	Credit	Balance	Cum. balance
Balance Ca...				
1	4,070.96	2,035.48	2,035.48	2,035.48
2	88.56	177.12	88.56	1,946.92
3	9,841.40	17,012.50	7,171.10	5,224.18
4	51,061.63	45,759.05	5,302.58	78.40
5			78.40	78.40
6	4,340,000.00	2,170,000.00	2,170,000.00	2,170,078.40
7	4,367,188.10	2,183,594.05	2,183,594.05	4,353,672.45
8	4,336,462.82	2,168,231.41	2,168,231.41	6,521,903.86
9	6,500,000.00	6,880,192.64	380,192.64	6,141,711.22
10	349,317.45		506.00	6,142,217.22
11	2,191.76	1,095.88	1,095.88	6,143,313.10
12				6,143,313.10
13				6,143,313.10
14				6,143,313.10
15				6,143,313.10
16				6,143,313.10
Total	19,960,222.68	13,816,909.58	6,143,313.10	6,143,313.10

2013

G/L Account Balance Display

Account number: 514511 Document currency: DSM - 20/20, Irr,etc Display currency: USD
 Company code: 1000 Business area: PacifiCorp

Period	Debit	Credit	Balance	Cum. balance
Balance Ca...				
1		311.60	311.60	311.60
2	623.20		10.52	301.08
3			10.55	311.63
4				311.63
5				311.63
6	3,500,000.00	1,750,000.00	1,750,000.00	1,750,311.63
7	7,000,000.00	3,500,000.00	3,500,000.00	5,250,311.63
8	3,500,000.00	1,750,000.00	1,750,000.00	7,000,311.63
9		3,839.12	1,919.56	6,998,392.07
10	1,919.56			6,998,392.07
11				6,998,392.07
12				6,998,392.07
13				6,998,392.07
14				6,998,392.07
15				6,998,392.07
16				6,998,392.07
Total	14,002,553.31	7,004,161.24	6,998,392.07	6,998,392.07

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
1) Boilermaker Pension Reserve	557	1	4,302,803	SE	41.972%	1,805,961	4.4.1
2) Jim Bridger Notice of Violation	506	1	(11,667)	SG	42.628%	(4,973)	4.4.1
3) Utah Solar Incentive Program Expenses	908	1	(260,397)	UT	100.000%	(260,397)	4.4.1
4) Bureau of Indian Affairs - Expired Easements Accruals:							
Misc. Transmission Expense	566	1	(846,579)	SG	42.628%	(360,882)	4.4.1
Rents	589	1	(13,254)	UT	100.000%	(13,254)	4.4.1
			<u>(859,832)</u>			<u>(374,136)</u>	
Total Non-Recurring Entries			<u>3,170,908</u>			<u>1,166,455</u>	4.4.1

Description of Adjustment:

Certain accounting entries were made to expense accounts during the 12 months ended June 2013 that are non-recurring in nature or relate to a prior period. These transactions are removed from results to normalize test period results. A description of each item is provided on page 4.4.1.

This adjustment also removes from unadjusted results amounts related to the Pilot Solar Incentive Program (CY 2007 through 2012) that was approved in Docket No. 07-035-T14 and extended through 2012 in Docket No.11-035-104.

No.	Posting Date	Text	FERC Account	Factor	Amount	Reference
1	9/21/2012	Boilermaker Pension Reserve: This reserve was set up in 2011 to establish a contingent liability for indemnification of a union dispute. In 2012, this reserve was reversed due to a favorable arbitration ruling.	557	SE	(4,302,803)	Ref 4.4
2	2/15/2013	Jim Bridger Plant Notice of Violation: Wyoming Department of Environmental Quality (DEQ) / Air Quality Division (AQD) issued a notice of violation in April 2012, alleging that PacifiCorp violated air quality rules and our permit (MD-12186) by failing to comply with the sulfuric acid mist emission limit for unit 2 of the Jim Bridger plant. These payments were a result of a settlement reached prior to litigation, between the DEQ/AQD and the Company.	506	SG	11,667	Ref 4.4
3	12 ME June 2013	Utah Solar Photovoltaic Program Expenses: This adjustment removes all the costs incurred for the Pilot Utah Solar Photovoltaic Incentive Program for the 12 months ended June 2013. This program terminated December 2012. The current Utah Solar Incentive Program, approved in Docket No. 11-035-104, uses a balancing account and the associated costs are not included in this general rate case filing.	908	UT	260,397	Ref 4.4
4	12/31/2012 3/31/2013	Bureau of Indian Affairs Expired Easement Accruals: This item estimates the cost for past use on tribal property for expired easements. The expired period on the easements range from one to 27 years. The easements are in various stages of being renewed.	566	SG	846,579	Ref 4.4
			589	UT	13,254	Ref 4.4
Total					<u>(3,170,908)</u>	Ref 4.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Uncollectible Accounts	904	3	(243,748)	UT	100.000%	(243,748)	4.5.1

Description of Adjustment:

This adjusts the Company's actual June 2013 uncollectible accounts expense to the June 2015 pro forma test period by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense divided by unadjusted general business revenues) to the normalized level of general business revenues. A similar adjustment was included in Docket No's. 10-035-124, and 11-035-200.

Rocky Mountain Power
Utah General Rate Case - June 2015
Uncollectible Accounts

Description	Amount	Ref Line	Reference
12 ME June 2013 Unadjusted Uncollectible Accounts:			
Utah Situs Uncollectible Accounts Expense	3,772,375	A	Page 2.12, Utah Situs From Account 904
Unadjusted Utah General Business Revenues	<u>1,939,614,638</u>	B	Page 2.2, General Business Revenues
Uncollectible Rate	0.194%	C	=A/B; Page 1.1
12 ME June 2015 Uncollectible Accounts:			
Normalized Utah General Business Revenues	1,884,107,463	D	Page 2.2, General Business Revenues
Uncollectible Rate	<u>0.194%</u>	C	Above
12 ME June 2015 Uncollectible Accounts Expense	3,664,418	E	=D*C; Page 2.12
Unadjusted Uncollectible Accounts Expense	3,772,375	A	Above
Escalation Percentage	<u>3.60%</u>	F	Page 4.11.8
Escalation Amount	<u>135,791</u>	G	=A*F
Total Expense with Escalation before Adjustment	<u>3,908,166</u>	H	=A+G
Adjustment to Expense	<u>(243,748)</u>		=E-H
	Ref 4.5		

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove DSM Expense	908	1	(1,492,685)	CA	0.000%	-	
Remove DSM Expense	908	1	(3,735,152)	ID	0.000%	-	
Remove DSM Expense	908	1	(25,376,804)	OR	0.000%	-	
Remove DSM Expense	908	1	(45,978,752)	UT	100.000%	(45,978,752)	
Remove DSM Expense	908	1	(11,351,678)	WA	0.000%	-	
Remove DSM Expense	908	1	(2,975,461)	WY	0.000%	-	
			<u>(90,910,533)</u>			<u>(45,978,752)</u>	4.6.1
Adjustment to Tax:							
Schedule M Addition	SCHMAT	1	(5,309,771)	SO	42.470%	(2,255,075)	
Deferred Tax Expense	41110	1	2,015,111	SO	42.470%	855,823	
Average Accumulated Deferred Tax	283	1	(2,592,406)	SO	42.470%	(1,101,002)	

Description of Adjustment:

This adjustment removes 12 months ended June 2013 amortization expense associated with the Company's Demand-side Management (DSM) programs consistent with the Order in Docket No. 09-035-27. The 12 months ended June 2013 revenues are removed through adjustment no. 3.1. DSM program costs are recovered in each state through separate tariff riders.

Remove DSM Amortization Expense 12 Months Ended June 2013:

FERC Account	Description	Allocation	DSM Amortization	
908	California DSM Amortization	CA	1,492,685	
908	Idaho DSM Amortization	ID	3,735,152	
908	Oregon DSM Amortization	OR	25,376,804	
908	Utah DSM Amortization	UT	45,978,752	
908	Washington DSM Amortization	WA	11,351,678	
908	Wyoming DSM Amortization	WY	2,975,461	
			90,910,533	Ref. 4.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Adjust Injuries & Damages to 3-year average	925	3	(48,066,221)	SO	42.470%	(20,413,861)	4.7.1
Adjust Liability Insur. Prem. to expected level	925	3	452,190	SO	42.470%	192,046	4.7.2
Adjust Property Insur. Prem. to expected level	924	3	(307,384)	SO	42.470%	(130,547)	4.7.2
Remove out of period correction	925	1	(910,390)	SO	42.470%	(386,645)	4.7.3
Remove out of period correction	925	1	910,390	OR	0.000%	-	4.7.3
Remove Entries for CA CEMA Reg. Asset	924	1	(5,567)	SO	42.470%	(2,364)	4.7.4
			<u>(47,926,982)</u>			<u>(20,741,371)</u>	
Adjustment to Tax:							
Schedule M Deduction	SCHMDT	3	(15,200,000)	SO	42.470%	(6,455,483)	
Deferred Tax Expense	41010	3	(5,768,552)	SO	42.470%	(2,449,920)	
Average Accumulated Deferred Tax	190	3	8,068,415	SO	42.470%	3,426,679	

Description of Adjustment:

This adjustment normalizes injuries and damages expense to reflect a three year average of gross expense net of insurance using the cash method, consistent with the Utah Commission ruling in Docket No. 07-035-93. This adjustment also removes expense entries related to the California Catastrophic Event Memorandum Account (CEMA) from results that are being recovered through a tariff rider in California. In addition, this adjustment removes an out of period correction to injuries and damages expense from unadjusted results. During the 12 months ended June 2013, the Company continued to accrue \$179,353 per month for property damages, consistent with the amount included in the 11-035-200 filing. In 2013, the 3rd Party Liability Insurance coverage was renewed with a deductible of \$10 million with an upper limit of \$425 million.

Rocky Mountain Power
Utah General Rate Case - June 2015
Insurance Expense
Injuries & Damages Expense - Three Year Average (Cash Basis)

	July 10 - June 11	July 11 - June 12	July 12 - June 13	Totals
Cash paid on claims	6,088,238	6,456,047	12,673,158	25,217,444
Amount not requested			(6,795,870)	(6,795,870)
* Third Party Insurance Claim Proceeds	-	(1,000,000)	(4,125,000)	(5,125,000)
Net Amount	6,088,238	5,456,047	1,752,288	13,296,574
3 Year Average				4,432,191

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

Adjustment Detail:

Included in Base Year Results

Net Base Year Expense Included in Results	52,498,412	
3 Year Average - Cash Basis	4,432,191	Above
Regulatory Adjustment	<u>(48,066,221)</u>	Ref 4.7

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Insurance Expense
 Adjust Base Period Insurance Premiums to Expected Future Level

Adjusting the insurance premiums in the base period to the renewed amount effective October, 1, 2013

	Premium Renewal <u>Oct 2013</u>	Included in Results 12 Mo Ended <u>June 2013</u>	Adjustment		Self-Insured Retention	Premium allocated to <u>PacifiCorp Electric</u>
Liability Insurance Premium	2,016,416	1,564,226	452,190 Ref 4.7		10,000,000	2,016,416
Property Insurance Premium	6,336,732	6,644,116	(307,384) Ref 4.7		7,500,000	6,336,732
<u>Insurance Renewal 10/1/2013</u>						
General Liability Insurance	<u>Policy Effective Date</u> 10/1/13 - 10/1/14	<u>Policy Limit</u> 425,000,000	<u>Coverage</u> All liability losses			
Property Insurance	10/1/13 - 10/1/14	400,000,000	Property/Boiler Machinery			

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Insurance Expense
 Remove Correction of Prior Period from Results

In July 2012, the FERC account and allocation code were corrected for several entries made during January - June 2012. For the 12 months ended June 2013, these are out of period corrections and need to be removed from results.

Year	Period	Reference	Account	Text	FERC Acct	Location	Allocation	Amount	Posting Date
2012	7	123265239	545050	Move Apr-12 charges from 545050 to 545052	9250000	1	SO	41,978	7/18/2012
2012	7	123265239	545050	Move May-12 charges from 545050 to 545052	9250000	1	SO	(20,706)	7/18/2012
2012	7	123265239	545050	Move May-12 charges from 545050 to 545052	9250000	1	SO	7,731	7/18/2012
2012	7	123265239	545050	Move Jun-12 charges from 545050 to 545052	9250000	1	SO	(20,706)	7/18/2012
2012	7	123265239	545050	Move Jun-12 charges from 545050 to 545052	9250000	1	SO	99,847	7/18/2012
2012	7	123265239	545050	Move Jun-12 charges from 545050 to 545052	9250000	1	SO	828,330	7/18/2012
2012	7	123265239	545050	Move Jan-12 charges from 545050 to 545052	9250000	1	SO	(20,706)	7/18/2012
2012	7	123265239	545050	Move Jan-12 charges from 545050 to 545052	9250000	1	SO	2,076	7/18/2012
2012	7	123265239	545050	Move Feb-12 charges from 545050 to 545052	9250000	1	SO	(20,706)	7/18/2012
2012	7	123265239	545050	Move Mar-12 charges from 545050 to 545052	9250000	1	SO	(20,706)	7/18/2012
2012	7	123265239	545050	Move Mar-12 charges from 545050 to 545052	9250000	1	SO	29,647	7/18/2012
2012	7	123265239	545050	Move Apr-12 charges from 545050 to 545052	9250000	1	SO	(20,706)	7/18/2012
2012	7	123273471	545050	Move Jan-12 entry from 545050 to 545052	9250000	1	SO	25,017	7/25/2012
								910,390	
								Ref 4.7	

Year	Period	Reference	Account	Text	FERC Acct	Location	Allocator	Amount	Posting Date
2012	7		545052	JE reclass OR injuries & damages to situs	9251000	108	OR	(885,373)	7/24/2012
2012	7	123273471	545052	Move Jan-12 entry from 545050 to 545052	9251000	108	OR	(25,017)	7/25/2012
								(910,390)	
								Ref 4.7	

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Insurance Expense
 Remove California Catastrophic Event Memorandum Account (CEMA) from Results

A regulatory asset was established to defer the costs of California storm damage. The entries related to this regulatory asset should not be included in Utah results.

<u>Year</u>	<u>Period</u>	<u>Account</u>	<u>Text</u>	<u>FERC Acct</u>	<u>Location</u>	<u>Allocation</u>	<u>Amount</u>	<u>Posting Date</u>
2012	7	549301	Reclass of CEMA from FERC 921 to 924 - July 2012	9240000	103	SO	(403)	7/31/2012
2012	8	549301	Reclass of CEMA from FERC 921 to 924 - Aug 2012	9240000	103	SO	(474)	8/31/2012
2012	9	549301	Reclass of CEMA from FERC 921 to 924 - Sept 2012	9240000	103	SO	(350)	9/30/2012
2012	10	549301	Reclass of CEMA from FERC 921 to 924 - Oct 2012	9240000	103	SO	(248)	10/31/2012
2012	11	549301	Reclass of CEMA from FERC 921 to 924 - Nov 2012	9240000	103	SO	(178)	11/30/2012
2012	12	549301	Rcl of CEMA write off fr FERC 598 to 924-Dec 2012	9240000	103	SO	7,209	12/31/2012
2013	1	549301	Rcl of CEMA write off fr FERC 598 to 924-Jan 2012	9240000	103	SO	11	1/31/2013
							<u>5,567</u>	
							<u>Ref 4.7</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Generation Overhaul Expense - Steam	510	1	13,462,348	SG	42.628%	5,738,772	4.8.1
Generation Overhaul Expense - Cholla	510	1	(3,493,879)	SG	42.628%	(1,489,382)	4.8.1
Generation Overhaul Expense - Other	553	1	(2,634,530)	SG	42.628%	(1,123,056)	4.8.1
Generation Overhaul Expense - Other	553	3	<u>1,012,476</u>	SG	42.628%	<u>431,601</u>	4.8.1
			<u>8,346,416</u>			<u>3,557,936</u>	

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the 12 months ended June 2013 using a four-year average methodology. For the new Lake Side 2 generating unit scheduled to go into service in June 2014, the four-year average is comprised of the pro forma overhaul expense for the first four full years the plant is operational. Annual expenses are restated to June 2013 dollars prior to averaging consistent with the Company's rebuttal filing in Docket No. 10-035-124 and the Company's initial filing in Docket No. 11-035-200. The actual overhaul costs for the year ended June 2013 are subtracted from the four-year average which results in this adjustment.

**Rocky Mountain Power
Utah General Rate Case - June 2015
Generation Overhaul Expense**

FUNCTION: STEAM

Period	Overhaul Expense	Restating to June	
		2013 Dollars	Constant Dollars
Year Ended June 2010	25,182,093	9.31%	27,527,714
Year Ended June 2011	27,393,406	5.95%	29,022,784
Year Ended June 2012	38,711,917	2.21%	39,568,924
Year Ended June 2013	13,189,010		13,189,010
4 Year Average - Steam	26,119,106		27,327,108
Year Ended June 2013 Overhaul Expense - Steam			13,864,760 Ref 4.8.2
Total 4 Year Average - Steam			27,327,108 Above
Adjustment			13,462,348 Ref 4.8

Cholla

Period	Overhaul Expense	Restating to June	
		2013 Dollars	Constant Dollars
Year Ended June 2010	542,000	9.31%	592,485
Year Ended June 2011	-	5.95%	-
Year Ended June 2012	-	2.21%	-
Year Ended June 2013	4,856,000		4,856,000
4 Year Average	1,349,500		1,362,121
Year Ended June 2013 Overhaul Expense - Cholla			4,856,000 Ref 4.8.2
Total 4 Year Average - Cholla			1,362,121 Above
Adjustment			(3,493,879) Ref 4.8

FUNCTION: OTHER

Period	Overhaul Expense	Restating to June	
		2013 Dollars	Constant Dollars
Year Ended June 2010	8,177,014	7.28%	8,772,151
Year Ended June 2011	6,477,856	4.70%	6,782,524
Year Ended June 2012	4,890,913	1.77%	4,977,260
Year Ended June 2013	10,356,684		10,356,684
4 Year Average	7,475,617		7,722,154

New Plant Overhaul Expense

Lake Side 2 - 4 Year Average	1,012,476 Ref 4.8
<hr/>	
Total 4 Year Average - OTHER	8,734,630
<hr/>	
Year Ended June 2013 Overhaul Expense - Other	10,356,684 Ref 4.8.2
Total 4 Year Average - Other	7,722,154 Above
Adjustment	(2,634,530) Ref 4.8

Rocky Mountain Power
Utah General Rate Case - June 2015
Generation Overhaul Expense

Existing Units

	Yr. Ended June 2010	Yr. Ended June 2011	Yr. Ended June 2012	Yr. Ended June 2013	
Steam					
Blundell	146,606	72,000	678,000	1,457,166	
Carbon	(37,187)	715,000	-	2,703,000	
Dave Johnston	9,056,000	(1,116,000)	4,671,000	(132,000)	
Gadsby	-	-	1,742,000	6,000	
Hunter	8,946,180	5,052,010	7,939,000	22,000	
Huntington	967,000	6,284,000	6,436,000	-	
Jim Bridger	5,056,000	5,050,000	4,932,000	5,601,000	
Naughton	(4,803)	2,108,146	10,859,917	13,594	
Wyodak	-	5,657,000	(258,000)	-	
Colstrip	-	851,000	100,000	1,387,000	
Craig	948,000	2,467,000	715,000	2,807,000	
Hayden	95,000	432,000	897,000	-	
Total - Steam	25,172,796	27,572,156	38,711,917	13,864,760	Ref 4.8.1
Less 25% reduction of Carbon ³	9,297	(178,750)	-	(675,750)	
Adjusted Carbon	(27,890)	536,250	-	2,027,250	
Adjusted Total - Steam	25,182,093	27,393,406	38,711,917	13,189,010	
Cholla	542,000	-	-	4,856,000	Ref 4.8.1
Other					
Hermiston	638,000	2,067,000	3,744,000	1,954,000	
Camas	500,000	6,000	-	-	
Current Creek	2,444,976	323,537	151,190	5,758,336	
Gadsby Peakers	3,225,000	36,000	604,000	(81,000)	
LakeSide 1	1,220,644	4,023,356	390,723	1,233,185	
Chehalis	148,395	21,964	1,000	1,492,163	
Total - Other	8,177,014	6,477,856	4,890,913	10,356,684	Ref 4.8.1
Grand Total	33,901,107	33,871,262	43,602,830	28,401,694	

New Generating Units¹

	Pro Forma				4 Year Average
	Yr. Ending June 2015	Yr. Ending June 2016	Yr. Ending June 2017	Yr. Ending June 2018	
Lake Side 2 before Restatement	-	1,016,980	3,108,200	-	1,031,295
Restatement Percentage ²	98.18%	98.18%	98.18%	98.18%	Ref 4.8.3
Restatement in 2013 Dollars	Yr. Ending June 2015 ²	Yr. Ending June 2016 ²	Yr. Ending June 2017 ²	Yr. Ending June 2018 ²	4 Year Average
Lake Side 2 after Restatement	-	998,422	3,051,481	-	1,012,476 Ref 4.8.1

¹ Lake Side 2 in-service date is scheduled for June 2014. Function is OTHER.

² Pro Forma expense for June 2015 to June 2018 are in CY 2014 dollars and are restated to June 2013 dollars using restating factors.

³ Carbon plant expense is scaled back 25% (April to June 2015) in the 4-year average totals due to the plant's scheduled April 2015 retirement.

**Rocky Mountain Power
Utah General Rate Case - June 2015
Generation Overhaul Expense**

	<u>Jun10</u>	<u>Jun11</u>	<u>Jun12</u>	<u>Dec14</u>
Restating Rates: STEAM				
Restating Rate to June 2013	9.31%	5.95%	2.21%	
Restating Rates: OTHER				
Restating Rate to June 2013	7.28%	4.70%	1.77%	
Restating Rate from December 2014 to June 2013				98.18%

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Coal Fired Generation	512	3	6,897,066	SG	42.628%	2,940,103	4.9.1
Geothermal Generation - Blundell	512	3	268,742	SG	42.628%	114,560	4.9.1
Gas Generation - Gadsby Plant	512	3	(411,195)	SG	42.628%	(175,285)	4.9.1
Gas Generation	549	3	330,982	SG	42.628%	141,092	4.9.1
Partner Operated Generation - Other	549	3	413,668	SG	42.628%	176,340	4.9.1
Partner Operated Generation - Cholla	512	3	3,171,436	SG	42.628%	1,351,930	4.9.1
Partner Operated Generation - Steam	512	3	4,161,667	SG	42.628%	1,774,049	4.9.1
Hydro - East	535	3	(210,333)	SG-U	42.628%	(89,661)	4.9.1
Hydro - West	535	3	1,815,218	SG-P	42.628%	773,797	4.9.1
Wind Generation	549	3	(2,448,302)	SG-W	42.628%	(1,043,670)	4.9.1
			<u>13,988,949</u>			<u>5,963,254</u>	4.9.1

Description of Adjustment:

This adjustment adds incremental non-labor, non-overhaul O&M to the 12 months ended June 2013 base period results to bring it to the projected O&M level for the 12 months ending June 2015, after accounting for inflation escalation applied in adjustment 4.11. See also direct testimony of Company witness Mr. Dana M. Ralston for additional support for these projections.

Rocky Mountain Power
Utah General Rate Case - June 2015
Incremental O&M
(Excluding labor, net power costs, and overhauls)

	12 ME June 2013 Actuals (A)	12 ME June 2015 Forecast (B)	Incremental Change to the Test Period (C = B - A)	Inflation * (D)	Adjustment (E = C - D)	
Coal Fired Generation						
Carbon	4,614,021	4,472,000	(142,021)	138,899	(280,921)	
Dave Johnston	15,662,255	19,616,125	3,953,870	471,493	3,482,377	
Hunter	27,544,560	29,115,101	1,570,540	829,195	741,345	
Huntington	17,990,838	19,374,523	1,383,685	541,592	842,093	
Jim Bridger	21,102,408	25,558,187	4,455,779	635,262	3,820,517	
Naughton	15,229,583	14,216,643	(1,012,939)	458,468	(1,471,407)	
Wyodak	5,899,249	5,839,900	(59,349)	177,590	(236,939)	
Sub-total	108,042,913	118,192,479	10,149,565	3,252,500	6,897,066	Ref 4.9
Gas & Geothermal Generation						
Blundell	816,666	1,109,993	293,327	24,585	268,742	Ref 4.9
Gadsby	2,597,595	2,264,598	(332,997)	78,197	(411,195)	Ref 4.9
Chehalis	1,755,535	1,850,489	94,954	80,710	14,244	
Currant Creek	1,319,671	1,424,657	104,986	60,671	44,315	
Gadsby Peakers	1,525,572	1,330,002	(195,570)	70,137	(265,707)	
Lake Side 1 & 2	3,211,674	3,897,458	685,784	147,655	538,130	
			690,154	359,172	330,982	Ref 4.9
Sub-total	11,226,713	11,877,197	650,484	461,955	188,529	
Partner Operated Generation**						
Camas	24,507	95,000	70,493	1,127	69,366	
Hermiston	6,163,178	6,790,827	627,649	283,348	344,301	
			698,142	284,475	413,668	Ref 4.9
Cholla	26,831,339	30,810,500	3,979,161	807,725	3,171,436	Ref 4.9
Colstrip	7,060,650	9,303,000	2,242,350	212,552	2,029,798	
Craig	11,332,108	13,361,000	2,028,892	341,139	1,687,752	
Hayden	5,044,038	5,640,000	595,962	151,845	444,117	
			4,867,204	705,536	4,161,667	Ref 4.9
Sub-total	56,455,820	66,000,327	9,544,507	1,797,735	7,746,771	
Coal, Gas, Geothermal, Partner total	175,725,447	196,070,003	20,344,556	5,512,190	14,832,366	
Hydro Generation						
Hydro East	2,343,132	2,102,775	(240,357)	45,710	(286,067)	
Hydro West	13,113,248	14,686,922	1,573,673	255,815	1,317,858	
Hydro System	976,378	1,568,520	592,142	19,047	573,095	
Hydro total	16,432,758	18,358,216	1,925,458	320,573	1,604,885	
			East Hydro Generation	(240,357)	45,710	(286,067)
			System Hydro Generation @ 13.2% share for East	78,252	2,517	75,734
			Total Hydro Generation Adjustment - East	(162,106)	48,227	(210,333)
			West Hydro Generation	1,573,673	255,815	1,317,858
			System Hydro Generation @ 86.8% share for West	513,890	16,530	497,360
			Total Hydro Generation Adjustment - West	2,087,564	272,345	1,815,218
			Hydro Split total			1,604,885
Wind Generation						
Wind Administration	245,848	257,796	11,948	11,303	645	
Dunlap	2,510,045	2,226,488	(283,557)	115,398	(398,955)	
Seven Mile I & II	3,231,700	2,683,332	(548,368)	148,575	(696,944)	
High Plains & McFadden Ridge	4,460,042	3,443,986	(1,016,057)	205,048	(1,221,104)	
Foote Creek	1,633,026	2,557,542	924,516	75,077	849,439	
Glenrock I & III	2,722,367	2,656,907	(65,460)	125,159	(190,619)	
Rolling Hills	1,497,569	1,884,446	386,877	68,850	318,027	
Goodnoe Hills	2,367,923	2,058,241	(309,682)	108,864	(418,546)	
Leaning Juniper	2,668,640	2,372,276	(296,364)	122,689	(419,053)	
Marengo I & II	3,850,985	3,756,840	(94,145)	177,047	(271,192)	
Wind total	25,188,147	23,897,854	(1,290,293)	1,158,009	(2,448,302)	Ref 4.9
			Ref 4.9.2			
Grand Total	217,346,352	238,326,073	20,979,721	6,990,771	13,988,949	Ref 4.9

* Inflation is included in Adjustment no. 4.11 and is therefore removed here to avoid a double count. The escalation factors used in this adjustment are a weighted average based on unadjusted operations and maintenance FERC account balances for the 12 months ended June 2013 and incremental escalation variations from June 2013 to June 2015.

Steam average: 3.010%
Hydro average: 1.951%
Other average: 4.597%

**O&M at partner operated plants includes labor and non-labor costs incurred by the plant operator.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Write Off to Expense	557	1	(72,129)	SG	42.628%	(30,747)	4.10.1
Regulatory Asset Amortization	407	1	(1,306,020)	UT	100.000%	(1,306,020)	4.10.2
Adjustment to Rate Base:							
Regulatory Asset	182M	1	(1,877,667)	UT	100.000%	(1,877,667)	4.10.2
Adjustment to Tax:							
Schedule M Addition	SCHMAT	1	2,109,478	UT	100.000%	2,109,478	
Deferred Tax Expense	41110	1	(800,568)	UT	100.000%	(800,568)	
Average Accumulated Deferred Tax	283	1	549,841	UT	100.000%	549,841	

Description of Adjustment:

As stipulated in Docket No. 11-035-200, recovery for Utah's allocated share of the Naughton unit 3 development cost is to be deferred and fully amortized by September 1, 2014, prior to the effective date of this general rate case. Therefore, this adjustment removes the regulatory asset, related amortization, and the write-off associated with this deferral occurring during the 12 months ended period June 2013

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Naughton Unit 3 Write Off

Year	Period	Reference	FERC Account	Text	Factor	Amount
2012	010	123710844	5570000	Clear Write-Off Asset Gener SNAU/2009/C/071 All	SG	27,761
2012	010	123710844	5570000	Clear Write-Off Asset Gener SNAU/2009/C/071 WA	SG	17,486
2012	010	123710844	5570000	Clear Write-Off Asset Gener SNAU/2009/C/071 OR	SG	999
2012	010	123710844	5570000	Clear Write-Off Asset Gener SNAU/2009/C/071 FERC	SG	25,883
						72,129
						Ref 4.10

SAP - Write off 12-Month Period Ended June 2013

Posting Date	Peri	Ref.Doc.No.	FERC Acct	Secondary	Locatn	Text	In TC
10/25/2012	10	123710844	5570000	0	1	Change cost center coding SNAU/2009/C/071 WA	17,262.31-
10/25/2012	10	123710844	5570000	0	1	Change cost center coding SNAU/2009/C/071 OR	2,043,914.05
10/25/2012	10	123710844	5570000	0	1	Change cost center coding SNAU/2009/C/071 WA	17,262.31
10/25/2012	10	123710844	5570000	0	1	Change cost center coding SNAU/2009/C/071 OR	2,043,914.05-
10/25/2012	10	123710844	5570000	0	1	Clear Write-Off Asset Gener SNAU/2009/C/071 All	27,761.00
10/25/2012	10	123710844	5570000	0	1	Clear Write-Off Asset Gener SNAU/2009/C/071 WA	17,486.20
10/25/2012	10	123710844	5570000	0	1	Clear Write-Off Asset Gener SNAU/2009/C/071 OR	998.95
10/25/2012	10	123710844	5570000	0	1	Clear Write-Off Asset Gener SNAU/2009/C/071 FERC	25,883.00
Total							72,129

**Rocky Mountain Power
Utah General Rate Case - June 2015
Naughton Unit 3 Write Off**

Utah's Share of the Naughton unit 3 development costs of \$7.9 million per order in Docket No. 11-035-200
Amortization started October 12, 2012 and will be fully amortized by August 31, 2014

	<u>Amount</u>	
Total Company Amount	7,914,548	
SAP 185825 - Utah Share 11-035-200 SG Factor (43.1547%)	3,415,498	Ref. 4.10.3
Amortization Period	22.65 months	

	<u>Base Period Amount</u>	<u>Amortization</u> 1,306,020 Ref. 4.10	<u>13 Mo. Avg. Rate Base</u> 1,877,667 Ref. 4.10	
	<u>Beginning Balance</u>	<u>Booked Amortization</u>	<u>Ending Balance</u>	
2012 June	-	-	-	
July	-	-	-	
August	-	-	-	
September	-	-	-	
October	3,415,498	(100,604)	3,314,894	Ref. 4.10.3
November	3,314,894	(150,677)	3,164,217	
December	3,164,217	(150,677)	3,013,540	
2013 January	3,013,540	(150,677)	2,862,863	
February	2,862,863	(150,677)	2,712,186	
March	2,712,186	(150,677)	2,561,509	
April	2,561,509	(150,677)	2,410,832	
May	2,410,832	(150,677)	2,260,155	
June	2,260,155	(150,677)	2,109,478	Ref. 4.10.3
July	2,109,478	(150,677)	1,958,801	
August	1,958,801	(150,677)	1,808,124	
September	1,808,124	(150,677)	1,657,447	
October	1,657,447	(150,677)	1,506,770	
November	1,506,770	(150,677)	1,356,093	
December	1,356,093	(150,677)	1,205,416	
2014 January	1,205,416	(150,677)	1,054,739	
February	1,054,739	(150,677)	904,062	
March	904,062	(150,677)	753,385	
April	753,385	(150,677)	602,708	
May	602,708	(150,677)	452,031	
June	452,031	(150,677)	301,354	
July	301,354	(150,677)	150,677	
August	150,677	(150,677)	0	
		<u>(3,415,498)</u>		

SAP Account 185825 - 2012

G/L Account Balance Display

Account number	185825	Document currency	RegA-UT-Naughton U3	Document currency	USD
Company code	1000	Document currency	PacifiCorp	Document currency	USD
Business area		Document currency		Document currency	USD
Fiscal year	2013	Document currency		Document currency	USD
All documents in currency *					
Period	Debit	Credit	Balance	Cum. balance	
Balance Ca...					
1					
2					
3					
4					
5					
6					
7					
8					
9	3,415,498.00				
10		100,603.80	3,314,894.20	3,314,894.20	
11		150,677.01	150,677.01	3,164,217.19	
12		150,677.01	150,677.01	3,013,540.18	
13				3,013,540.18	
14				3,013,540.18	
15				3,013,540.18	
16				3,013,540.18	
Total	3,415,498.00	401,957.82	3,013,540.18	3,013,540.18	

Oct-12
 Ref. 4.10.2

SAP Account 185825 - 2013

G/L Account Balance Display

Account number	185825	Document currency	RegA-UT-Naughton U3	Document currency	USD
Company code	1000	Document currency	PacifiCorp	Document currency	USD
Business area		Document currency		Document currency	USD
Fiscal year	2014	Document currency		Document currency	USD
All documents in currency *					
Period	Debit	Credit	Balance	Cum. balance	
Balance Ca...					
1		150,677.01	150,677.01	3,013,540.18	
2		150,677.01	150,677.01	2,862,863.17	
3		150,677.01	150,677.01	2,712,186.16	
4		150,677.01	150,677.01	2,561,509.15	
5		150,677.01	150,677.01	2,410,832.14	
6		150,677.01	150,677.01	2,260,155.13	
7		150,677.01	150,677.01	2,109,478.12	
8		150,677.01	150,677.01	1,958,801.11	
9				1,808,124.10	
10				1,808,124.10	
11				1,808,124.10	
12				1,808,124.10	
13				1,808,124.10	
14				1,808,124.10	
15				1,808,124.10	
16				1,808,124.10	
Total		1,205,416.08	1,205,416.08	1,808,124.10	

Jun-13
 Ref 4.10.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
O&M Expense Escalation (Non-NPC, Non-Labor)	500-935	3	13,970,928	Multiple	Multiple	5,515,542	4.11.3

Description of Adjustment:

This adjustment calculates the non-labor O&M escalation from June 2013 to June 2015 for accounts 500 to 935 , excluding NPC and property and liability insurance amounts, using industry specific escalation indices. Before escalation indices were applied, June 2013 actual data was separated into labor and non-labor components and costs that should not be included in June 2013 actual data were removed. Detail supporting specific FERC accounts is provided in the electronic work papers 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>
Adjustment to Expense:							
Steam Operations	500	3	110,661	SG	42.628%	47,173	
Steam Operations	501	3	470,814	SE	41.972%	197,609	
Steam Operations	502	3	790,254	SG	42.628%	336,872	
Steam Operations	505	3	72,651	SG	42.628%	30,970	
Steam Operations	506	3	317,315	SG	42.628%	135,266	
Steam Operations	507	3	12,945	SG	42.628%	5,518	
Steam Maintenance	510	3	436,573	SG	42.628%	186,104	
Steam Maintenance	511	3	597,853	SG	42.628%	254,855	
Steam Maintenance	512	3	2,262,262	SG	42.628%	964,364	
Steam Maintenance	513	3	586,976	SG	42.628%	250,218	
Steam Maintenance	514	3	360,241	SG	42.628%	153,565	
Hydro Operations	535	3	53,383	SG-P	42.628%	22,756	
Hydro Operations	535	3	(22,034)	SG-U	42.628%	(9,393)	
Hydro Operations	536	3	1,294	SG-P	42.628%	552	
Hydro Operations	537	3	60,099	SG-P	42.628%	25,619	
Hydro Operations	537	3	1,891	SG-U	42.628%	806	
Hydro Operations	539	3	115,698	SG-P	42.628%	49,320	
Hydro Operations	539	3	19,074	SG-U	42.628%	8,131	
Hydro Operations	540	3	11,717	SG-P	42.628%	4,995	
Hydro Operations	540	3	154	SG-U	42.628%	66	
Hydro Maintenance	541	3	13	SG-P	42.628%	5	
Hydro Maintenance	542	3	5,369	SG-P	42.628%	2,289	
Hydro Maintenance	542	3	835	SG-U	42.628%	356	
Hydro Maintenance	543	3	38,084	SG-P	42.628%	16,235	
Hydro Maintenance	543	3	5,691	SG-U	42.628%	2,426	
Hydro Maintenance	544	3	14,867	SG-P	42.628%	6,338	
Hydro Maintenance	544	3	4,803	SG-U	42.628%	2,047	
Hydro Maintenance	545	3	53,414	SG-P	42.628%	22,770	
Hydro Maintenance	545	3	12,262	SG-U	42.628%	5,227	
Other Operations	546	3	22,831	SG	42.628%	9,733	
Other Operations	548	3	554,586	SG	42.628%	236,411	
Other Operations	549	3	48,328	SG	42.628%	20,601	
Other Operations	549	3	325,716	SG-W	42.628%	138,847	
Other Operations	549	3	4,624	UT	Situs	-	
Other Operations	550	3	46,361	SG	42.628%	19,763	
Other Operations	550	3	166,927	SG-W	42.628%	71,158	
Other Operations	550	3	13,261	UT	Situs	-	
Other Maintenance	552	3	83,427	SG	42.628%	35,563	
Other Maintenance	553	3	186,425	SG	42.628%	79,470	
Other Maintenance	553	3	368,706	SG-W	42.628%	157,173	
Other Maintenance	554	3	7,211	SG	42.628%	3,074	
Other Maintenance	554	3	52,166	SG-W	42.628%	22,237	
Other Operations	556	3	25,954	SG	42.628%	11,064	
Other Operations	557	3	461	SE	41.972%	193	
Other Operations	557	3	965,301	SG	42.628%	411,492	
Other Operations	557	3	58,822	SGCT	42.791%	25,170	
Other Operations	557	3	360,332	UT	Situs	-	
			<u>9,686,598</u>			<u>3,965,008</u>	4.11.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Transmission Operations	560	3	8,474	SG	42.628%	3,612	
Transmission Operations	561	3	31,729	SG	42.628%	13,526	
Transmission Operations	562	3	75,228	SG	42.628%	32,069	
Transmission Operations	563	3	5,007	SG	42.628%	2,135	
Transmission Operations	566	3	100,175	SG	42.628%	42,703	
Transmission Operations	567	3	88,099	SG	42.628%	37,555	
Transmission Maintenance	568	3	5,970	SG	42.628%	2,545	
Transmission Maintenance	569	3	47,773	SG	42.628%	20,365	
Transmission Maintenance	570	3	94,267	SG	42.628%	40,185	
Transmission Maintenance	571	3	531,837	SG	42.628%	226,713	
Transmission Maintenance	572	3	856	SG	42.628%	365	
Transmission Maintenance	573	3	65,858	SG	42.628%	28,074	
Distribution Operations	580	3	21,192	SNPD	48.317%	10,239	
Distribution Operations	580	3	5,689	UT	Situs	3,149	
Distribution Operations	581	3	9,573	SNPD	48.317%	4,626	
Distribution Operations	582	3	289	SNPD	48.317%	140	
Distribution Operations	582	3	83,559	UT	Situs	38,928	
Distribution Operations	583	3	135	SNPD	48.317%	65	
Distribution Operations	583	3	39,009	UT	Situs	14,696	
Distribution Operations	584	3	8	UT	Situs	8	
Distribution Operations	585	3	(319)	SNPD	48.317%	(154)	
Distribution Operations	586	3	5,856	SNPD	48.317%	2,830	
Distribution Operations	586	3	43,012	UT	Situs	11,320	
Distribution Operations	587	3	76,965	UT	Situs	29,455	
Distribution Operations	588	3	(1,325)	SNPD	48.317%	(640)	
Distribution Operations	588	3	19,648	UT	Situs	6,975	
Distribution Operations	589	3	1,163	SNPD	48.317%	562	
Distribution Operations	589	3	133,580	UT	Situs	16,320	
Distribution Maintenance	590	3	(11,201)	SNPD	48.317%	(5,412)	
Distribution Maintenance	590	3	4,966	UT	Situs	1,605	
Distribution Maintenance	591	3	1,799	SNPD	48.317%	869	
Distribution Maintenance	591	3	21,129	UT	Situs	7,068	
Distribution Maintenance	592	3	(1,719)	SNPD	48.317%	(830)	
Distribution Maintenance	592	3	65,621	UT	Situs	18,267	
Distribution Maintenance	593	3	17,832	SNPD	48.317%	8,616	
Distribution Maintenance	593	3	1,162,211	UT	Situs	410,462	
Distribution Maintenance	594	3	225	SNPD	48.317%	109	
Distribution Maintenance	594	3	141,553	UT	Situs	68,940	
Distribution Maintenance	595	3	3,696	SNPD	48.317%	1,786	
Distribution Maintenance	595	3	396	UT	Situs	-	
Distribution Maintenance	596	3	31,847	UT	Situs	23,729	
Distribution Maintenance	597	3	1,272	SNPD	48.317%	614	
Distribution Maintenance	597	3	15,003	UT	Situs	8,125	
Distribution Maintenance	598	3	(7,994)	SNPD	48.317%	(3,863)	
Distribution Maintenance	598	3	32,694	UT	Situs	18,922	
			<u>2,972,639</u>			<u>1,147,371</u>	4.11.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Customer Accounts Operations	901	3	15,291	CN	46.129%	7,054	
Customer Accounts Operations	901	3	3,426	UT	Situs	-	
Customer Accounts Operations	902	3	11,365	CN	46.129%	5,243	
Customer Accounts Operations	902	3	118,756	UT	Situs	25,364	
Customer Accounts Operations	903	3	465,870	CN	46.129%	214,901	
Customer Accounts Operations	903	3	80,338	UT	Situs	39,606	
Customer Accounts Operations	904	3	490	CN	46.129%	226	
Customer Accounts Operations	904	3	437,343	UT	Situs	135,791	
Customer Accounts Operations	905	3	650	CN	46.129%	300	
Customer Accounts Operations	905	3	53	UT	Situs	-	
Customer Service Operations	907	3	395	CN	46.129%	182	
Customer Service Operations	908	3	(3,993)	CN	46.129%	(1,842)	
Customer Service Operations	908	3	171,154	OTHER	0.000%	-	
Customer Service Operations	908	3	18,825	UT	Situs	3,937	
Customer Service Operations	909	3	26,473	CN	46.129%	12,212	
Customer Service Operations	909	3	32,769	UT	Situs	10,719	
Customer Service Operations	910	3	5,339	CN	46.129%	2,463	
A&G Operations	920	3	(104,461)	SO	42.470%	(44,365)	
A&G Operations	920	3	(46,835)	UT	Situs	30,297	
A&G Operations	921	3	7,371	CN	46.129%	3,400	
A&G Operations	921	3	297,520	SO	42.470%	126,357	
A&G Operations	921	3	9,665	UT	Situs	4,522	
A&G Operations	922	3	(2,696,086)	SO	42.470%	(1,145,036)	
A&G Operations	923	3	610,370	SO	42.470%	259,226	
A&G Operations	923	3	30,361	UT	Situs	2,969	
A&G Operations	928	3	201,159	SG	42.628%	85,751	
A&G Operations	928	3	35,515	SO	42.470%	15,083	
A&G Operations	928	3	488,511	UT	Situs	190,881	
A&G Operations	929	3	(145,865)	SO	42.470%	(61,949)	
A&G Operations	930	3	303,226	SO	42.470%	128,781	
A&G Operations	930	3	8,615	UT	Situs	1,903	
A&G Operations	931	3	495,306	SO	42.470%	210,358	
A&G Operations	931	3	105,785	UT	Situs	353	
A&G Operations	935	3	1,856	CN	46.129%	856	
A&G Operations	935	3	321,672	SO	42.470%	136,615	
A&G Operations	935	3	3,460	UT	Situs	1,005	
			<u>1,311,690</u>			<u>403,163</u>	Below
			9,686,598			3,965,008	4.11.1
			2,972,639			1,147,371	4.11.2
			<u>1,311,690</u>			<u>403,163</u>	Above
Total			<u>13,970,928</u>			<u>5,515,542</u>	Ref 4.11

Rocky Mountain Power
 Utah General Rate Case - June 2015
 O&M Expense Escalation
 12 months ending June 2015

Function	Allocation Code	June 2013 Unadjusted O&M	3.2 Wheeling Revenue	4.1 Miscellaneous General Expense	4.2 Remove Unadjusted Labor	4.3 Idaho Irrigation Load Control Program	4.4 Remove Non-Recurring Entries	4.6 DSM Expense	4.7 Insurance Expense	4.8 Generation Overhaul Expense	4.10 Naughton Write-Off
Steam Operation	NPCSE	719,196,211	-	-	-	-	-	-	-	-	-
	NPCSSECH	50,877,990	-	-	-	-	-	-	-	-	-
	NPCLD	44,554	-	-	-	-	-	-	-	-	-
	NPCWYP	139,116	-	-	-	-	-	-	-	-	-
	SE	13,951,383	-	-	(2,087,545)	-	-	-	-	-	-
	SG	107,823,637	-	-	(76,768,102)	-	(11,667)	-	-	-	-
	SSGCH	3,663,243	-	-	-	-	-	-	-	-	-
SSGCH	11,927,573	-	-	-	-	-	-	-	-	-	
SSGCH	11,927,573	-	-	-	(78,865,647)	-	(11,667)	-	-	-	
Steam Operation Total		907,623,716			(78,865,647)		(11,667)				
Steam Maintenance	SG	164,912,411	-	-	(48,958,920)	-	-	-	-	13,462,348	-
	SSGCH	15,905,321	-	-	-	-	-	-	-	(3,893,879)	-
Steam Maintenance Total		180,817,732			(48,958,920)					9,568,469	
Hydro Operations	SG-P	23,401,739	-	-	(8,300,373)	-	-	-	-	-	-
	SG-U	5,894,759	-	-	(5,901,120)	-	-	-	-	-	-
Hydro Operations Total		29,296,497			(14,201,492)						
Hydro Maintenance	SG-P	6,966,160	-	-	(3,321,562)	-	-	-	-	-	-
	SG-U	1,971,493	-	-	(1,202,612)	-	-	-	-	-	-
Hydro Maintenance Total		8,937,654			(4,524,174)						
Purchased Power	ID	(1,945,909)	-	-	-	-	-	-	-	-	-
	NPCSE	10,144,110	-	-	-	-	-	-	-	-	-
	NPCSG	610,826,953	-	-	-	-	-	-	-	-	-
	OR	(10,491,418)	-	-	-	-	-	-	-	-	-
	SG	0	-	-	-	-	-	-	-	-	-
	WA	(3,397,910)	-	-	-	-	-	-	-	-	-
	WA	605,135,826	-	-	-	-	-	-	-	-	-
Purchased Power Total		605,135,826									
Other Operations	ID	(32,973)	-	-	-	7,059,593	-	-	-	-	-
	NPCSE	309,594,557	-	-	-	-	-	-	-	-	-
	NPCSSECT	9,903,585	-	-	-	-	-	-	-	-	-
	OR	290,974	-	-	(3,516)	-	-	-	-	-	-
	SG	83,493,604	-	(7,223)	(45,112,914)	(7,059,593)	-	-	-	-	(72,129)
	SG-W	9,400,555	-	-	-	-	-	-	-	-	-
	SGCT	1,122,425	-	-	-	-	-	-	-	-	-
	SSGCT	488,310	-	-	-	-	-	-	-	-	-
	WA	(97,006)	-	-	-	-	-	-	-	-	-
	WA	409,880,017	-	(7,223)	(45,116,430)	-	-	4,302,803	-	-	(72,129)
Other Operations Total		409,880,017		(7,223)	(45,116,430)		4,302,803			(72,129)	
Other Maintenance	SG	14,016,807	-	-	(2,027,022)	-	-	-	-	(2,634,530)	-
	SG-W	15,615,792	-	-	-	-	-	-	-	-	-
	SSGCT	924,745	-	-	-	-	-	-	-	-	-
Other Maintenance Total		30,557,344			(2,027,022)				(2,634,530)		
Transmission Operations	NPCSE	8,372,285	-	-	-	-	-	-	-	-	-
	NPCSG	128,047,451	-	-	-	-	-	-	-	-	-
	SG	24,773,172	(1,031,772)	-	(16,247,506)	-	(846,579)	-	-	-	-
Transmission Operations Total		161,192,907	(1,031,772)		(16,247,506)		(846,579)				
Transmission Maintenance	SG	40,516,386	-	-	(8,213,985)	-	-	-	-	-	-
	SSGCH	40,516,386	-	-	(8,213,985)	-	-	-	-	-	-
Transmission Maintenance Total		40,516,386			(8,213,985)						

Rocky Mountain Power
 Utah General Rate Case - June 2015
 O&M Expense Escalation
 12 months ending June 2015

Function	Allocation Code	June 2013 Unadjusted O&M	3.2 Wheeling Revenue	4.1 Miscellaneous General Expense	4.2 Remove Unadjusted Labor	4.3 Idaho Irrigation Load Control Program	4.4 Remove Non-Recurring Entries	4.6 DSM Expense	4.7 Insurance Expense	4.8 Generation Overhaul Expense	4.10 Naughton Write-Off
Distribution Operations											
	CA	1,202,439	-	-	(872,749)	-	-	-	-	-	-
	ID	1,818,012	-	-	(1,357,883)	-	-	-	-	-	-
	OR	12,612,023	-	-	(8,665,424)	-	-	-	-	-	-
	SNPD	28,542,815	-	-	(27,617,662)	-	-	-	-	-	-
	UT	11,669,982	-	-	(8,598,908)	-	(13,254)	-	-	-	-
	WA	2,430,865	-	-	(1,856,188)	-	-	-	-	-	-
	WYP	3,782,290	-	-	(2,153,022)	-	-	-	-	-	-
	WYU	292,575	-	-	(132,629)	-	-	-	-	-	-
		62,351,030	-	-	(51,254,466)	-	(13,254)	-	-	-	-
	Distribution Operations Total										
Distribution Maintenance											
	CA	9,281,346	-	-	(3,169,058)	-	-	-	-	-	-
	ID	6,467,010	-	-	(3,157,414)	-	-	-	-	-	-
	OR	43,596,315	-	-	(14,125,059)	-	-	-	-	-	-
	SNPD	10,342,271	-	-	(10,119,609)	-	-	-	-	-	-
	UT	52,680,728	-	-	(20,968,216)	-	-	-	-	-	-
	WA	6,908,259	-	-	(2,391,009)	-	-	-	-	-	-
	WYP	11,246,945	-	-	(3,757,564)	-	-	-	-	-	-
	WYU	1,539,015	-	-	(175,045)	-	-	-	-	-	-
		142,096,490	-	-	(57,982,974)	-	-	-	-	-	-
	Distribution Maintenance Total										
Customer Accounts Operations											
	CA	1,674,684	-	-	(935,718)	-	-	-	-	-	-
	CN	49,253,154	-	(11,713)	(35,527,028)	-	-	-	-	-	-
	ID	2,460,193	-	-	(1,613,145)	-	-	-	-	-	-
	OR	16,845,014	-	(58,673)	(9,188,309)	-	-	-	-	-	-
	UT	11,471,404	-	-	(5,894,125)	-	-	-	-	-	-
	WA	3,019,475	-	-	(1,116,395)	-	-	-	-	-	-
	WYP	2,551,455	-	-	(1,512,652)	-	-	-	-	-	-
	WYU	277,028	-	-	(202,894)	-	-	-	-	-	-
		87,552,407	-	(70,387)	(55,980,267)	-	-	-	-	-	-
	Customer Accounts Operations Total										
Customer Service Operations											
	CA	1,493,983	-	-	(50,314)	-	-	(1,492,685)	-	-	-
	CN	3,405,996	-	(1,371)	(2,372,887)	(4,765)	-	-	-	-	-
	ID	4,596,967	-	(646)	(461,980)	4,765	-	(3,735,152)	-	-	-
	OR	27,786,870	-	(6,132)	(1,910,067)	-	-	(23,376,804)	-	-	-
	OTHER	6,285,438	-	-	(56,179)	-	-	-	-	-	-
	UT	49,377,683	-	-	(2,665,106)	-	(260,397)	(45,978,752)	-	-	-
	WA	11,997,299	-	-	(674,582)	-	-	(11,351,678)	-	-	-
	WYP	4,393,540	-	-	(1,092,769)	-	-	(2,975,461)	-	-	-
	WYU	0	-	-	-	-	-	-	-	-	-
		109,336,777	-	(8,050)	(9,023,895)	-	(260,397)	(90,910,533)	-	-	-
	Customer Service Operations Total										
A&G Operations & Maintenance											
	920	74,525,136	-	-	(77,330,788)	-	-	-	-	-	-
	921	8,158,956	-	(12,151)	275,431	-	-	-	-	-	-
	922	(27,706,533)	-	-	(22,290,191)	-	-	-	-	-	-
	923	14,216,459	-	-	-	-	-	-	(5,567)	-	-
	924	14,851,035	-	-	-	-	-	-	-	-	-
	925	55,418,398	-	-	-	-	-	-	-	-	-
	926	-	-	-	-	-	-	-	-	-	-
	928	21,937,701	-	-	(3,322,819)	-	-	-	-	-	-
	929	(3,643,272)	-	75,419	862,905	-	-	-	-	-	-
	930	7,573,914	-	(3,622)	-	-	-	-	-	-	-
	931	6,656,534	-	-	-	-	-	-	-	-	-
	935	21,707,530	-	-	(2,407,843)	-	-	-	-	-	-
		163,765,857	(1,031,772)	59,646	(104,213,396)	-	-	(5,567)	-	-	-
		2,969,090,641	(1,031,772)	(26,013)	(496,500,074)	-	3,170,908	(90,910,533)	(5,567)	7,333,940	(72,129)
	Grand Total										

Function	Allocation Code	5.1 Net Power Cost Study	8.8 Hydro Removal	8.10 Customer Service Deposits	8.12 Misc. Asset Sales and Removals	4.11		O&M After Escalation
						O&M Before Escalation	O&M Expense Escalation	
Steam Operation	NPCE	-	-	-	-	719,196,211	0.00%	719,196,211
	NPCCSECH	-	-	-	-	50,877,990	0.00%	50,877,990
	NPCLD	-	-	-	-	44,554	0.00%	44,554
	NPCCWYP	-	-	-	-	139,116	0.00%	139,116
	SE	-	-	-	-	11,853,848	3.03%	12,213,513
	SG	-	-	-	-	31,043,869	3.03%	31,985,791
	SSECH	-	-	-	-	3,663,243	3.03%	3,774,392
	SSGCH	-	-	-	-	11,927,573	3.03%	12,289,475
	Steam Operation Total					828,746,403		830,521,042
	Steam Maintenance	SG	-	-	-	-	129,415,639	2.99%
SSGCH		-	-	-	-	12,411,442	2.99%	12,782,831
Steam Maintenance Total						141,827,082		146,071,187
Hydro Operations	SG-P	-	(10,920)	-	(46,816)	15,043,630	1.61%	15,285,821
	SG-U	-	-	-	(50,440)	(56,801)	1.61%	(57,716)
	Hydro Operations Total		(10,920)		(97,257)	14,986,828		15,228,105
Hydro Maintenance	SG-P	-	(2,484)	-	-	3,642,114	3.07%	3,753,862
	SG-U	-	-	-	-	768,882	3.07%	792,473
	Hydro Maintenance Total		(2,484)			4,410,995		4,546,334
Purchased Power	ID	-	-	-	-	(1,945,909)	0.00%	(1,945,909)
	NPCCSE	-	-	-	-	10,144,110	0.00%	10,144,110
	NPCCSG	(3,589,149)	-	-	-	607,237,805	0.00%	607,237,805
	OR	-	-	-	-	(10,491,418)	0.00%	(10,491,418)
	SG	-	-	-	-	0	0.00%	0
	WA	(3,589,149)	-	-	-	(3,397,910)	0.00%	(3,397,910)
Purchased Power Total		(3,589,149)			601,546,678		601,546,678	
Other Operations	ID	-	-	-	-	7,026,620	5.24%	7,394,856
	NPCCSE	-	-	-	-	309,594,557	0.00%	309,594,557
	NPCCSECT	-	-	-	-	9,903,565	0.00%	9,903,565
	OR	-	-	-	-	287,458	5.24%	302,522
	SG	-	-	-	-	31,241,744	5.24%	32,875,992
	SG-W	-	-	-	-	9,400,555	5.24%	9,893,198
	SGCT	-	-	-	-	1,122,425	5.24%	1,181,247
	SSGCT	-	-	-	-	499,310	5.24%	524,424
	WA	-	-	-	-	(97,006)	5.24%	(102,090)
	Other Operations Total					369,987,038		371,580,541
Other Maintenance	SG	-	-	-	-	9,355,256	2.70%	9,607,396
	SG-W	-	-	-	-	15,615,792	2.70%	16,036,664
	SSGCT	-	-	-	-	924,745	2.70%	949,688
Other Maintenance Total					25,895,793		26,593,728	
Transmission Operations	NPCCSE	-	-	-	-	8,372,285	0.00%	8,372,285
	NPCCSG	-	-	-	-	128,047,451	0.00%	128,047,451
	SG	-	-	-	-	6,647,315	4.64%	6,956,028
Transmission Operations Total					143,067,050		143,375,763	
Transmission Maintenance	SG	-	-	-	-	32,302,401	2.31%	33,048,961
	Transmission Maintenance Total					32,302,401		33,048,961

Function	Allocation Code	5.1 Net Power Cost Study	8.8 Powerdale Hydro Removal	8.10 Customer Service Deposits	8.12 Misc. Asset Sales and Removals	4.11			
						O&M Before Escalation	Escalation Percentages	O&M Expense Escalation	
Distribution Operations	CA	-	-	-	-	329,690	3.95%	13,030	342,720
	ID	-	-	-	-	460,129	3.95%	18,185	478,314
	OR	-	-	-	-	3,946,599	3.95%	155,978	4,102,576
	SNPD	-	-	-	-	925,152	3.95%	36,564	961,716
	UT	-	-	-	-	3,057,820	3.95%	120,851	3,178,671
	WA	-	-	-	-	574,707	3.95%	22,714	607,420
	WYP	-	-	-	-	1,629,288	3.95%	64,392	1,693,680
	WYU	-	-	-	-	159,945	3.95%	6,321	166,267
		-	-	-	-	11,085,310		438,035	11,521,345
Distribution Maintenance	CA	-	-	-	-	6,112,288	1.76%	107,346	6,219,634
	ID	-	-	-	-	3,330,196	1.76%	58,486	3,388,682
	OR	-	-	-	-	29,473,256	1.76%	517,617	29,990,873
	SNPD	-	-	-	-	222,662	1.76%	3,910	226,572
	UT	-	-	-	-	31,722,512	1.76%	557,119	32,279,631
	WA	-	-	-	-	4,517,250	1.76%	79,333	4,596,583
	WYP	-	-	-	-	7,491,382	1.76%	131,566	7,622,947
	WYU	-	-	-	-	1,363,970	1.76%	23,954	1,387,925
		-	-	-	-	84,233,516		1,479,330	85,712,847
Customer Accounts Operations	CA	-	-	-	-	738,967	3.60%	26,600	765,567
	CN	-	-	-	-	13,714,412	3.60%	493,667	14,208,079
	ID	-	-	-	-	847,047	3.60%	30,490	877,538
	OR	-	-	-	-	7,588,031	3.60%	273,500	7,871,532
	UT	-	-	-	-	5,577,279	3.60%	200,761	5,778,040
	WA	-	-	-	-	1,903,080	3.60%	68,504	1,971,584
	WYP	-	-	-	-	1,038,803	3.60%	37,383	1,076,186
	WYU	-	-	-	-	74,133	3.60%	2,689	76,822
		-	-	-	-	31,491,753		1,133,584	32,625,337
Customer Service Operations	CA	-	-	-	-	(49,016)	2.75%	(1,347)	(50,363)
	CN	-	-	-	-	1,026,872	2.75%	28,214	1,055,087
	ID	-	-	-	-	405,154	2.75%	11,077	416,231
	OR	-	-	-	-	585,867	2.75%	16,317	602,184
	OTHER	-	-	-	-	6,229,259	2.75%	171,154	6,400,413
	UT	-	-	-	-	533,428	2.75%	14,656	548,084
	WA	-	-	-	-	71,039	2.75%	1,952	72,991
	WYP	-	-	-	-	325,311	2.75%	8,938	334,249
	WYU	-	-	-	-	0	2.75%	-	0
		-	-	-	-	9,133,913		250,962	9,384,875
A&G Operations & Maintenance	920	-	-	-	-	(2,805,652)	5.39%	(151,295)	(2,956,947)
	921	-	-	-	-	8,422,235	3.73%	314,556	8,736,791
	922	-	-	-	-	(49,996,724)	5.39%	(2,696,096)	(52,692,811)
	923	-	-	-	-	14,216,459	4.51%	640,731	14,857,190
	924	-	-	-	-	14,945,468	0.00%	-	14,945,468
	925	-	-	-	-	55,418,398	0.00%	-	55,418,398
	926	-	-	-	-	0	0.00%	-	0
	928	-	-	-	-	18,614,882	3.90%	725,184	19,340,066
	929	-	-	-	-	(2,704,948)	5.39%	(145,865)	(2,850,813)
	930	-	-	-	-	7,570,292	4.12%	311,841	7,882,133
	931	-	-	-	-	6,656,534	9.03%	601,092	7,257,626
	935	-	-	-	-	19,299,666	1.69%	326,987	19,626,653
		-	-	-	-	89,536,530		(72,855)	89,565,375
						(13,404)		13,970,928	2,401,520,518
						(97,257)		Ref 4.11.3	
A&G Operations & Maintenance Total						2,387,349,590		13,970,928	2,401,320,518
Grand Total						(3,586,149)		89,565,375	2,401,320,518

	Escalation Factors	
	June 2013 to June 2015	FERC Accounts
STEAM PRODUCTION PLANT		
Operation:	3.03%	500 - 507
Maintenance:	2.99%	510 - 514
HYDRO PRODUCTION PLANT		
Operation:	1.61%	535 - 540
Maintenance:	3.07%	541 - 545
OTHER PRODUCTION PLANT		
Operation:	5.24%	546 - 550; 556 - 557
Maintenance:	2.70%	551 - 554
TRANSMISSION PLANT		
Operation:	4.64%	560 - 567
Maintenance:	2.31%	568 - 573
DISTRIBUTION PLANT		
Operation:	3.95%	580 - 589
Maintenance:	1.76%	590 - 598
CUSTOMER ACCOUNTS		
Operation:	3.60%	901 - 905
CUSTOMER SERVICE and INFORMATION		
Operation:	2.75%	907 - 910
SALES		
Operation:	3.71%	911 - 916
ADMINISTRATIVE and GENERAL		
Operation:	5.39%	920, 922, 929
Operation:	3.73%	921
Operation:	4.51%	923
Operation:	6.30%	926
Operation:	7.12%	927
Operation:	3.90%	928
Operation:	4.12%	930
Operation:	9.03%	931
Maintenance:	1.69%	935

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

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**Rocky Mountain Power
Utah General Rate Case – June 2015
Net Power Cost Adjustment Index**

The following adjustments were used to develop pro forma net power costs for the test period. The Company's booked power costs for the twelve months ended June 2013 provide the starting point for establishing the adjustment amounts for the June 2015 test period.

- 5.1 Net Power Cost Study
- 5.2 James River Royalty Offset
- 5.3 Little Mountain

Page 5.0.1 – Page 5.3.1: Reference – Attachment R746-700-22.B.4, Folder, 'Adjustments'

Rocky Mountain Power
 Normalized Results of Operations
 Tab 5 Adjustment Summary
 Twelve Months Ending June 2015

	Total Adjustments	5.1 Net Power Cost Study	5.2 James River Royalty Offset	5.3 Little Mountain
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	13,904,173	13,904,173	-	-
5 Other Operating Revenues	903,035	-	1,754,102	(851,068)
6 Total Operating Revenues	14,807,208	13,904,173	1,754,102	(851,068)
7				
8 Operating Expenses:				
9 Steam Production	25,630,640	25,630,640	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	(20,823,201)	(20,074,803)	-	(748,398)
13 Transmission	4,687,199	4,687,199	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19				
20 Total O&M Expenses	9,494,637	10,243,035	-	(748,398)
21				
22 Depreciation	(73,090)	-	-	(73,090)
23 Amortization	-	-	-	-
24 Taxes Other Than Income	-	-	-	-
25 Income Taxes - Federal	1,796,514	1,221,594	585,970	(11,051)
26 Income Taxes - State	244,116	165,994	79,624	(1,502)
27 Income Taxes - Def Net	-	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-
30				
31 Total Operating Expenses:	11,462,178	11,630,624	665,594	(834,040)
32				
33 Operating Rev For Return:	3,345,030	2,273,549	1,088,509	(17,027)
34				
35 Rate Base:				
36 Electric Plant In Service	(675,776)	-	-	(675,776)
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	189,159	190,722	10,915	(12,478)
45 Weatherization Loans	-	-	-	-
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	(486,618)	190,722	10,915	(688,255)
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	825,058	-	-	825,058
52 Accum Prov For Amort	-	-	-	-
53 Accum Def Income Tax	-	-	-	-
54 Unamortized ITC	-	-	-	-
55 Customer Adv For Const	-	-	-	-
56 Customer Service Deposits	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-
58				
59 Total Rate Base Deductions	825,058	-	-	825,058
60				
61 Total Rate Base:	338,441	190,722	10,915	136,804
62				
63 Return on Rate Base	0.059%	0.040%	0.019%	0.000%
64				
65 Return on Equity	0.115%	0.078%	0.038%	-0.001%
66				
67 TAX CALCULATION:				
68 Operating Revenue	5,385,660	3,661,137	1,754,102	(29,580)
69 Other Deductions	-	-	-	-
70 Interest (AFUDC)	-	-	-	-
71 Interest	8,647	4,873	279	3,495
72 Schedule "M" Additions	-	-	-	-
73 Schedule "M" Deductions	-	-	-	-
74 Income Before Tax	5,377,013	3,656,264	1,753,824	(33,075)
75				
76 State Income Taxes	244,116	165,994	79,624	(1,502)
77 Taxable Income	5,132,897	3,490,270	1,674,200	(31,573)
78				
79 Federal Income Taxes + Other	1,796,514	1,221,594	585,970	(11,051)
APPROXIMATE PRICE CHANGE	(5,359,285)	(3,647,494)	(1,756,332)	44,541

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Existing Firm PPL	447NPC	3	19,344,513	SG	42.628%	8,246,240	5.1.1
Existing Firm UPL	447NPC	3	29,139,801	SG	42.628%	12,421,807	5.1.1
Post-Merger Firm	447NPC	3	(15,867,092)	SG	42.628%	(6,763,874)	5.1.1
Non-Firm	447NPC	3	-	SE	41.972%	-	5.1.1
Total Sales for Resale			<u>32,617,222</u>			<u>13,904,173</u>	
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555NPC	3	3,150,400	SG	42.628%	1,342,963	5.1.1
Existing Firm Demand UPL	555NPC	3	52,817,007	SG	42.628%	22,515,001	5.1.1
Existing Firm Energy	555NPC	3	27,590,654	SE	41.972%	11,580,273	5.1.1
Post-merger Firm	555NPC	3	(103,191,541)	SG	42.628%	(43,988,817)	5.1.1
Secondary Purchases	555NPC	3	(10,144,110)	SE	41.972%	(4,257,658)	5.1.1
Wind Integration	555NPC	3	3,476,168	SG	42.628%	1,481,832	5.1.1
Total Purchased Power Adjustments:			<u>(26,301,422)</u>			<u>(11,326,406)</u>	
Wheeling Expense (Account 565)							
Existing Firm PPL	565NPC	3	27,165,030	SG	42.628%	11,579,995	5.1.1
Existing Firm UPL	565NPC	3	-	SG	42.628%	-	5.1.1
Post-merger Firm	565NPC	3	(15,957,923)	SG	42.628%	(6,802,594)	5.1.1
Non-Firm	565NPC	3	(214,913)	SE	41.972%	(90,203)	5.1.1
Total Wheeling Expense Adjustments:			<u>10,992,194</u>			<u>4,687,199</u>	
Fuel Expense (Accounts 501, 503, 547)							
Fuel - Overburden Amortization - Idaho	501NPC	3	(44,554)	ID	0.000%	-	5.1.1
Fuel - Overburden Amortization - Wyoming	501NPC	3	(139,116)	WY	0.000%	-	5.1.1
Fuel Consumed - Coal	501NPC	3	68,035,040	SE	41.972%	28,555,478	5.1.1
Fuel Consumed - Gas	501NPC	3	(11,213,924)	SE	41.972%	(4,706,677)	5.1.1
Steam from Other Sources	503NPC	3	(237,871)	SE	41.972%	(99,838)	5.1.1
Natural Gas Consumed	547NPC	3	(10,919,670)	SE	41.972%	(4,583,174)	5.1.1
Simple Cycle Combustion Turbines	547NPC	3	(6,278,582)	SE	41.972%	(2,635,229)	5.1.1
Cholla / APS Exchange	501NPC	3	4,483,201	SE	41.972%	1,881,677	5.1.1
Total Fuel Expense Adjustments:			<u>43,684,526</u>			<u>18,412,237</u>	
Total Power Cost Adjustment			<u>(4,241,924)</u>			<u>(2,131,144)</u>	5.1.1
Remove Power Cost Deferrals	555NPC	1	(3,589,149)	SG	42.628%	(1,529,994)	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 12 month period ending June 2015. The GRID study for this adjustment is based on forecasted loads for the period.

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Net Power Cost Adjustment

Description	(1) Total Account (B Tabs)	(2) Remove Non- NPC	(3) Unadjusted NPC (1) + (2)	(4) Type 1 Adjustments	(5) Type 1 Normalized NPC (3) + (4)	(6) Type 3 Pro Forma NPC	(7) Type 3 Adjustment (6) - (5)	2010 P Factor
Sales for Resale (Account 447)								
Existing Firm Sales PPL	447.12	-	-	-	-	19,344,513	19,344,513	SG
Existing Firm Sales UPL	447.122	-	-	-	-	29,139,801	29,139,801	SG
Post-merger Firm Sales	447.13, 447.14, 447.2, 447.61, 447.62	-	317,456,160	-	317,456,160	301,589,068	(15,867,092)	SG
Non-firm Sales	447.5	-	-	-	-	-	-	SE
Transmission Services	447.9	(88,515)	-	-	-	-	-	S
On-system Wholesale Sales	447.9	(11,272,552)	-	-	-	-	-	S
Total Revenue Adjustments	328,817,227	(11,361,067)	317,456,160	-	317,456,160	350,073,382	32,617,222	
Purchased Power (Account 555)								
Existing Firm Demand PPL	555.66	-	-	-	-	3,150,400	3,150,400	SG
Existing Firm Demand UPL	555.68	-	-	-	-	52,817,007	52,817,007	SG
Existing Firm Energy	555.65, 555.69	-	-	-	-	27,590,654	27,590,654	SE
Post-merger Firm	555.26, 555.55, 555.59, 555.61, 555.62, 555.63, 555.64, 555.67, 555.8	-	610,826,953	(3,589,149)	607,237,805	504,046,264	(103,191,541)	SG
Secondary Purchases	555.7, 555.25	-	10,144,110	-	10,144,110	-	(10,144,110)	SE
Seasonal Contracts		-	-	-	-	-	-	
Wind Integration Charge		-	-	-	-	-	-	
BPA Regional Adjustments	555.11, 555.12, 555.133	15,835,237	-	-	-	3,476,168	3,476,168	SG
Total Purchased Power Adjustment	605,135,826	15,835,237	620,971,064	(3,589,149)	617,381,915	591,080,493	(26,301,422)	
Wheeling (Account 565)								
Existing Firm PPL	565.26	-	-	-	-	27,165,030	27,165,030	SG
Existing Firm UPL	565.27	-	-	-	-	-	-	SG
Post-merger Firm	565.0, 565.46, 565.1	-	128,047,451	-	128,047,451	112,089,528	(15,957,923)	SG
Non-firm	565.25	-	8,372,285	-	8,372,285	8,157,372	(214,913)	SE
Total Wheeling Expense Adjustment	136,419,735	-	136,419,735	-	136,419,735	147,411,930	10,992,194	
Fuel Expense (Accounts 501, 503 and 547)								
Fuel - Overburden Amortization - Idaho	501.12	-	44,554	-	44,554	-	(44,554)	ID
Fuel - Overburden Amortization - Wyoming	501.12	-	139,116	-	139,116	-	(139,116)	WYP
Fuel Consumed - Coal	501.1	-	700,226,736	-	700,226,736	768,261,776	68,035,040	SE
Fuel Consumed - Gas	501.38	-	14,974,370	-	14,974,370	3,760,446	(11,213,924)	SE
Steam From Other Sources	503	-	3,995,105	-	3,995,105	3,757,234	(237,871)	SE
Natural Gas Consumed	547	-	309,594,557	-	309,594,557	298,674,887	(10,919,670)	SE
Simple Cycle Combustion Turbines		-	9,903,585	-	9,903,585	3,625,003	(6,278,582)	SE
Cholla/APS Exchange		-	50,877,990	-	50,877,990	55,361,191	4,483,201	SE
Miscellaneous Fuel Costs	501.1, 501.2, 501.45, 501.5, 501.51	(17,614,636)	1,089,756,012	-	1,089,756,012	1,133,440,537	43,684,526	SE
Total Fuel Expense	1,107,370,648	(17,614,636)	1,089,756,012	-	1,089,756,012	1,133,440,537	43,684,526	
Net Power Cost	1,520,108,983	9,581,668	1,529,690,650	(3,589,149)	1,526,101,502	1,521,959,578	(4,241,924)	
								Ref 5.1.4
								Ref 5.1.4
								Ref 2.2 line 66
								Ref 5.1.2
								Ref 5.1.2
								Ref 5.1.2

Rocky Mountain Power
Utah General Rate Case - June 2015
Net Power Cost Adjustment

Amounts removed from accounts for consistency with GRID

Non-Net Power Costs

Sales for Resale (Account 447)

Transmission Services - revenues received not included in GRID	88,515	
On System Wholesale sales - these are not included in GRID	11,272,552	
	<u>11,361,067</u>	Ref 5.1.1

Purchased Power (Account 555)

BPA regional adjustments - these are credits that are passed to customers in the northwest and are not included in GRID		<u>(15,835,237)</u> Ref 5.1.1
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Fuel Expense (Accounts 501, 503 and 547)

Cholla:

Cholla fuel handling	3,162,103	
Cholla start-up diesel	501,141	
	<u>3,663,243</u>	

Other Plants:

Fuel handling	5,656,504	
Start up gas	385,211	
Diesel	7,263,244	
Residual disposal	257,537	
Other non GRID	388,898	
	<u>13,951,393</u>	

Total Fuel Expenses:	<u>17,614,636</u>	Ref 5.1.1
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Total	<u><u>(9,581,668)</u></u>	Ref 5.1.1
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Other adjustment for consistency with GRID

Net Power Cost Deferral	<u><u>(3,589,149)</u></u>	Ref 5.1.1
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Rocky Mountain Power
Utah General Rate Case - June 2015
Net Power Cost Adjustment

STUDY RESULTS
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
Jun-15

	Merged 07/14-06/15	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	19,344,513	19,344,513			
Post Merger	301,589,068				301,589,068
Utah Pre Merger	29,139,801	29,139,801			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	350,073,382	48,484,314	-	-	301,589,068
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	-	-			
Mid Columbia	1,448,902	434,671	1,014,231		
Misc/Pacific	323,118	67,003	256,116		
Q.F. Contracts/PPL	68,590,755	2,648,727	12,904,984		53,037,044
Small Purchases west	-				
Pacific Sub Total	70,362,775	3,150,400	14,175,331	-	53,037,044
Gemstate	3,211,600		3,211,600		
GSLM	-				
QF Contracts/UPL	96,107,451	23,677,206	10,147,374		62,282,871
IPP Layoff	29,139,801	29,139,801			
Small Purchases east	56,350		56,350		
UP&L to PP&L	-				
Utah Sub Total	128,515,202	52,817,007	13,415,324	-	62,282,871
APS Supplemental p27875	533,477				533,477
Avoided Cost Resource	-				-
Blanding Purchase p379174	-				-
BPA Reserve Purchase	-				-
Chehalis Station Service	-				-
Combine Hills Wind p160595	4,955,859				4,955,859
Deseret Purchase p194277	34,942,116				34,942,116
Georgia-Pacific Camas	6,468,239				6,468,239
Hermiston Purchase p99563	83,679,292				83,679,292
Hurricane Purchase p393045	125,120				125,120
Idaho Power p278538	-				-
Kennecott Generation Incentive	-				-
LADWP p491303-4	-				-
MagCorp p229846	-				-
MagCorp Reserves p510378	6,355,850				6,355,850
Nucor p346856	6,018,000				6,018,000
P4 Production p137215/p145258	19,999,999				19,999,999
Rock River Wind p100371	4,940,852				4,940,852
Roseburg Forest Products p312292	-				-
Three Buttes Wind p460457	20,598,497				20,598,497
Top of the World Wind p522807	40,244,926				40,244,926
Tri-State Purchase p27057	10,422,772				10,422,772
West Valley Toll	-				-
Wolverine Creek Wind p244520	10,208,473				10,208,473
BPA So. Idaho p64885/p83975/p64705	(119)				(119)
Cargill p483225/s6 p485390/s89	-				-
PSCo Exchange p340325	5,400,000				5,400,000
Shell p489963/s489962	-				-

Rocky Mountain Power
Utah General Rate Case - June 2015
Net Power Cost Adjustment

STUDY RESULTS
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
Jun-15

	Merged 07/14-06/15	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
Seasonal Purchased Power					
Constellation 2013-2016	5,831,392				5,831,392
Short Term Firm Purchases	128,001,603				128,001,603
New Firm Sub Total	388,726,348	-	-	-	388,726,348
Integration Charge	3,476,168				3,476,168
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	591,080,493	55,967,407	27,590,654	-	507,522,431
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	27,165,030	27,165,030			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	112,089,528				112,089,528
Nonfirm Wheeling	8,157,372			8,157,372	
TOTAL WHEELING & U. OF F. EXPENSE	147,411,930	27,165,030	-	8,157,372	112,089,528
THERMAL FUEL BURN EXPENSE					
Carbon	18,832,132			18,832,132	
Cholla	55,361,191			55,361,191	
Colstrip	15,222,594			15,222,594	
Craig	24,748,808			24,748,808	
Chehalis	44,145,812			44,145,812	
Currant Creek	45,765,655			45,765,655	
Dave Johnston	62,033,041			62,033,041	
Gadsby	3,760,446			3,760,446	
Gadsby CT	3,625,003			3,625,003	
Hayden	12,945,676			12,945,676	
Hermiston	45,186,076			45,186,076	
Hunter	160,842,764			160,842,764	
Huntington	126,313,919			126,313,919	
Jim Bridger	229,003,285			229,003,285	
Lake Side 1	70,041,509			70,041,509	
Lake Side 2	93,347,476			93,347,476	
Little Mountain	-			-	
Naughton - Gas	188,359			188,359	
Naughton	91,887,054			91,887,054	
Wyodak	26,432,503			26,432,503	
TOTAL FUEL BURN EXPENSE	1,129,683,303	-	-	1,129,683,303	-
OTHER GENERATION EXPENSE					
Blundell	3,757,234			3,757,234	
TOTAL OTHER GEN. EXPENSE	3,757,234	-	-	3,757,234	-
NET POWER COST	1,521,859,578	34,648,123	27,590,654	1,141,597,909	318,022,891

Ref 5.1.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Other Electric Revenue	456	3	4,114,876	SG	42.628%	1,754,102	5.2.1

Description of Adjustment:

On January 13, 1993, the Company executed a contract with James River Paper Company with respect to the Camas mill, later acquired by Georgia Pacific. Under the agreement, the Company built a steam turbine and is recovering the capital investment over the twenty-year operational term of the agreement as an offset to royalties paid to James River based on contract provisions. The contract costs of energy for the Camas unit are included in the Company's net power costs as purchased power expense, but GRID does not include an offsetting revenue credit for the capital and maintenance cost recovery. This pro forma adjustment adds the royalty offset to FERC account 456, other electric revenue, for the 12 month period ending June 2015, the same period used in determining projected net power costs in this filing.

Rocky Mountain Power
Utah General Rate Case - June 2015
James River Royalty Offset
 Capital Recovery and Major Maintenance Allowance
 Projections through 2015

	12 Months Ended December 2014	12 Months Ended December 2015	
Capital Cost Basis	51,969,921	51,969,921	
Capital Recovery Factor	7.11%	6.34%	
Capital Recovery \$	3,695,061	3,294,893	
Major Maintenance Allowance	607,744	632,054	
Total Offset	4,302,805	3,926,947	
	12 Months Ended June 2015		
Capital Recovery \$	3,494,977		
Major Maintenance Allowance	619,899		
Total Offset	4,114,876		Ref 5.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment To Revenue:							
Other Electric Revenue	456	3	(1,996,484)	SG	42.628%	(851,068)	5.3.1
Adjustment To Expense:							
Labor Generation Expenses	548	3	(772,477)	SG	42.628%	(329,294)	5.3.1
Non-Labor Generation Expenses	548	3	(983,159)	SG	42.628%	(419,104)	5.3.1
			<u>(1,755,636)</u>			<u>(748,398)</u>	
Adjustment To Depreciation Expense:							
Depreciation Expense - Other Plant	403OP	3	(171,459)	SG	42.628%	(73,090)	5.3.1
Adjustment To Rate Base:							
EPIS - Other Plants	343	3	(1,585,276)	SG	42.628%	(675,776)	5.3.1
Depreciation Reserve - Other Plants	108OP	3	1,935,470	SG	42.628%	825,058	5.3.1
			<u>350,195</u>			<u>149,282</u>	

Description of Adjustment:

The Company has provided both electricity and steam from the Little Mountain plant to the Great Salt Lake Minerals Company (GSLM) since 1968. The Little Mountain Plant officially ceased operations May 31, 2013, and was producing steam for GSLM up to that point in time. Demolition of Little Mountain was completed in November 2013. All equipment and related building structures on-site were demolished and removed from the site.

This adjustment removes the steam revenue and related O&M expense incurred in the 12 months ended June 2013. This also removes the plant and depreciation balances to reflect the retirement of the plant.

The related tax impact of this adjustment is included in adjustments 7.6, 7.7 and 7.8.

Rocky Mountain Power
Utah General Rate Case - June 2015
Little Mountain

Remove Little Mountain Revenue

Description	FERC Acct	Factor	12 ME June 2013	12 ME June 2015	Adjustment	Ref.
Steam Revenue	456	SG	1,996,484	-	(1,996,484)	Ref 5.3

Remove Little Mountain O&M Expense
Labor Expense

Description	FERC Acct	Factor	12 ME June 2013	Labor Escalation*	Escalated Labor O&M June 2013	12 ME June 2015	Adjustment
Generation Expense	548	SG	760,796	1.54%	772,477	-	(772,477)

Non-Labor Expense

Description	FERC Acct	Factor	12 ME June 2013	Non-Labor Escalation	Escalated Labor O&M June 2013	12 ME June 2015	Adjustment
Generation Expense	548	SG	934,201	5.24%	983,159	-	(983,159)

Total O&M Adjustment (1,755,636)
Ref 5.3

Remove Little Mountain Plant Depreciation Expense

Description	FERC Acct	Factor	12 ME June 2013	12 ME June 2015	Adjustment	Ref.
Depreciation Expense - Other Plant	403OP	SG	171,459	-	(171,459)	Ref. 5.3

Remove Little Mountain Plant Balances

Description	FERC Acct	Factor	13-Month Avg Balance June 2013	13-Month Avg Balance June 2015	Adjustment	Ref.
Electric Plant in Service - Other	343	SG	1,585,276	-	(1,585,276)	Ref. 5.3
Depreciation Reserve - Other	108OP	SG	(1,935,470)	-	1,935,470	Ref. 5.3
Total			(350,195)	-	350,195	

*These costs are escalated in the Wage and Employee Benefit adjustment. Accordingly, the adjustment to labor operations and maintenance expenses is also escalated to completely remove these costs from the general rate case.

June 2013 Total Utility Labor = 496,500,074 Ref Page 4.2.2
June 2015 Escalated Utility Labor = 504,123,173 Ref Page 4.2.2
Escalation Factor 1.54%

**Rocky Mountain Power
Utah General Rate Case – June 2015
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 2015 test period.

- 6.1 Depreciation and Amortization Expense
- 6.2 Depreciation and Amortization Reserve
- 6.3 Depreciation Study

Page 6.0.1 – Page 6.3.9: Reference – Attachment R746-700-22.B.4, Folder, 'Adjustments'

Rocky Mountain Power
 Normalized Results of Operations
 Tab 6 Adjustment Summary
 Twelve Months Ending June 2015

	6.1 / 6.1.1	6.2 / 6.2.1	6.3
	Depreciation and Amortization Expense	Depreciation and Amortization Reserve	Depreciation Study
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	(334,064)	-	(334,064)
10 Nuclear Production	-	-	-
11 Hydro Production	(70,332)	-	(70,332)
12 Other Power Supply	(55,669)	-	(55,669)
13 Transmission	(28,887)	-	(28,887)
14 Distribution	(132,422)	-	(132,422)
15 Customer Accounting	(61,837)	-	(61,837)
16 Customer Service & Info	(10,249)	-	(10,249)
17 Sales	-	-	-
18 Administrative & General	(121,683)	-	(121,683)
19			
20 Total O&M Expenses	(815,144)	-	(815,144)
21			
22 Depreciation	37,926,625	66,642,261	(28,715,636)
23 Amortization	(735,073)	(913,232)	178,159
24 Taxes Other Than Income	-	-	-
25 Income Taxes - Federal	(9,461,231)	(21,957,234)	9,567,026
26 Income Taxes - State	(1,285,624)	(2,983,623)	1,300,000
27 Income Taxes - Def Net	-	-	-
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	-	-	-
30			
31 Total Operating Expenses:	25,629,552	40,788,171	(18,485,595)
32			
33 Operating Rev For Return:	(25,629,552)	(40,788,171)	18,485,595
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	(189,597)	(408,987)	164,834
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	(189,597)	(408,987)	164,834
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(302,122,328)	-	27,946,552
52 Accum Prov For Amort	(13,090,269)	-	-
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	(315,212,598)	-	27,946,552
60			
61 Total Rate Base:	(315,402,195)	(408,987)	28,111,385
62			
63 Return on Rate Base	-0.023%	-0.727%	0.310%
64			
65 Return on Equity	-0.044%	-1.409%	0.601%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(36,376,408)	(65,729,029)	29,352,621
69 Other Deductions	-	-	-
70 Interest (AFUDC)	-	-	-
71 Interest	(8,058,695)	(10,450)	718,261
72 Schedule "M" Additions	-	-	-
73 Schedule "M" Deductions	-	-	-
74 Income Before Tax	(28,317,713)	(65,718,579)	28,634,360
75			
76 State Income Taxes	(1,285,624)	(2,983,623)	1,300,000
77 Taxable Income	(27,032,089)	(62,734,955)	27,334,360
78			
79 Federal Income Taxes + Other	(9,461,231)	(21,957,234)	9,567,026
APPROXIMATE PRICE CHANGE	2,086,389	65,812,558	(37,378,891)
			(26,347,278)

Rocky Mountain Power
Utah General Rate Case - June 2015
Depreciation and Amortization Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Depreciation Expense	403SP	3	114,980,465	SG	42.628%	49,014,237	
Hydro Depreciation Expense	403HP	3	946,728	SG	42.628%	403,574	
Hydro Depreciation Expense	403HP	3	6,744,983	SG-P	42.628%	2,875,273	
Hydro Depreciation Expense	403HP	3	4,714,554	SG-U	42.628%	2,009,735	
Other Depreciation Expense	403OP	3	24,709,987	SG	42.628%	10,533,452	
Other Depreciation Expense	403OP	3	(14,326,890)	SG-W	42.628%	(6,107,312)	
Transmission Depreciation Expense	403TP	3	4,366,402	SG	42.628%	1,861,324	
Distribution Depreciation Expense	403360	3	44,109	UT	Situs	60,905	
Distribution Depreciation Expense	403361	3	66,200	UT	Situs	91,408	
Distribution Depreciation Expense	403362	3	653,943	UT	Situs	902,953	
Distribution Depreciation Expense	403363	3	-	UT	Situs	-	
Distribution Depreciation Expense	403364	3	750,565	UT	Situs	1,036,368	
Distribution Depreciation Expense	403365	3	502,180	UT	Situs	693,402	
Distribution Depreciation Expense	403366	3	237,699	UT	Situs	328,212	
Distribution Depreciation Expense	403367	3	559,832	UT	Situs	773,007	
Distribution Depreciation Expense	403368	3	859,758	UT	Situs	1,187,140	
Distribution Depreciation Expense	403369	3	465,536	UT	Situs	642,804	
Distribution Depreciation Expense	403370	3	130,846	UT	Situs	180,669	
Distribution Depreciation Expense	403371	3	6,536	UT	Situs	9,025	
Distribution Depreciation Expense	403373	3	45,311	UT	Situs	62,565	
General Depreciation Expense	403GP	3	99,065	CA	0.000%	-	
General Depreciation Expense	403GP	3	(3,635)	OR	0.000%	-	
General Depreciation Expense	403GP	3	(276,170)	WA	0.000%	-	
General Depreciation Expense	403GP	3	(370,553)	WY	0.000%	-	
General Depreciation Expense	403GP	3	45,001	UT	100.000%	45,001	
General Depreciation Expense	403GP	3	34,130	ID	0.000%	-	
General Depreciation Expense	403GP	3	616,749	SG	42.628%	262,910	
General Depreciation Expense	403GP	3	(299,956)	SO	42.470%	(127,392)	
General Depreciation Expense	403GP	3	(236,943)	CN	46.129%	(109,299)	
General Depreciation Expense	403GP	3	29,304	SE	41.972%	12,299	
Depreciation sub-total			<u>146,095,736</u>			<u>66,642,261</u>	6.1.2

Description of Adjustment:

Depreciation expense is walked forward to the test period ending June 2015. This adjustment reflects the incremental depreciation expense due to plant additions, net of retirements as reflected in adjustment no. 8.6. The new depreciation rates are reflected starting January 2014. This adjustment doesn't reflect the excess reserve giveback.

Rocky Mountain Power
Utah General Rate Case - June 2015
Depreciation and Amortization Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Intangible Amortization	404IP	3	(2,320,108)	CN	46.129%	(1,070,241)	
Intangible Amortization	404IP	3	(3)	ID	0.000%	-	
Intangible Amortization	404IP	3	591	OR	0.000%	-	
Intangible Amortization	404IP	3	393,985	SE	41.972%	165,362	
Intangible Amortization	404IP	3	(4,554,101)	SG	42.628%	(1,941,337)	
Intangible Amortization	404IP	3	(26,146)	SG-P	42.628%	(11,145)	
Intangible Amortization	404IP	3	(1,545)	SG-U	42.628%	(659)	
Intangible Amortization	404IP	3	4,543,164	SO	42.470%	1,929,495	
Intangible Amortization	404IP	3	5,113	UT	100.000%	5,113	
Intangible Amortization	404IP	3	9,534	WY	0.000%	-	
Hydro Amortization	404HP	3	226	SG-P	42.628%	96	
Hydro Amortization	404HP	3	(9,670)	SG-U	42.628%	(4,122)	
General Amortization	404GP	3	65,140	CA	0.000%	-	
General Amortization	404GP	3	(104,198)	CN	46.129%	(48,066)	
General Amortization	404GP	3	51,791	ID	0.000%	-	
General Amortization	404GP	3	73,927	OR	0.000%	-	
General Amortization	404GP	3	146,698	SO	42.470%	62,303	
General Amortization	404GP	3	(32)	UT	100.000%	(32)	
General Amortization	404GP	3	(11,782)	WA	0.000%	-	
General Amortization	404GP	3	(15,768)	WY	0.000%	-	
Amortization sub-total			<u>(1,753,183)</u>			<u>(913,232)</u>	6.1.3
Total Depreciation and Amortization Expense			<u>144,342,553</u>			<u>65,729,029</u>	6.1.3

Description of Adjustment:

Amortization expense is walked forward to the test period ending June 2015. This adjustment reflects the incremental amortization expense due to plant additions, net of retirements as reflected in adjustment no. 8.6.

Rocky Mountain Power
Utah General Rate Case - June 2015
Depreciation and Amortization Expense Summary

Description	Account	Factor	12 ME Jun 2013 Expense	12 ME Jun 2015 Expense	Adjustment to Test Period
DEPRECIATION EXPENSE					
Steam Production Plant:					
Pre-merger Pacific	403SP	SG	20,326,559	30,321,898	9,995,339
Pre-merger Utah	403SP	SG	23,278,302	31,767,483	8,489,181
Post-merger	403SP	SG	94,234,213	184,411,462	90,177,249
Post-merger	403SP	SG	7,987,689	14,306,385	6,318,696
Total Steam Plant			145,826,763	260,807,228	114,980,465
Hydro Production Plant:					
Pre-merger Pacific	403HP	SG	3,155,265	3,712,595	557,330
Pre-merger Utah	403HP	SG	974,114	1,363,512	389,398
Post-merger	403HP	SG-P	13,739,980	20,484,963	6,744,983
Post-merger	403HP	SG-U	761,650	5,476,204	4,714,554
Total Hydro Plant			18,631,009	31,037,274	12,406,266
Other Production Plant:					
Pre-merger Utah	403OP	SG	52,518	-	(52,518)
Post-merger	403OP	SG	32,140,421	56,550,927	24,410,506
Post-merger Wind	403OP	SG-W	81,000,776	66,673,886	(14,326,890)
Post-merger	403OP	SG	2,682,683	3,034,682	351,999
Total Other Production Plant			115,876,398	126,259,495	10,383,097
Transmission Plant:					
Pre-merger Pacific	403TP	SG	10,872,013	9,543,387	(1,328,626)
Pre-merger Utah	403TP	SG	12,398,468	11,021,746	(1,376,722)
Post-merger	403TP	SG	66,428,042	73,499,792	7,071,750
Total Transmission Plant			89,698,523	94,064,925	4,366,402
Distribution Plant:					
California	403364	CA	6,648,533	6,957,805	309,272
Oregon	403364	OR	51,050,255	47,278,437	(3,771,818)
Washington	403364	WA	12,923,768	12,208,851	(714,916)
Eastern Wyoming	403364	WYP	14,695,200	16,128,226	1,433,026
Utah	403364	UT	62,158,623	68,127,082	5,968,459
Idaho	403364	ID	7,502,993	8,420,277	917,284
Western Wyoming	403364	WYU	2,968,622	3,149,830	181,208
Total Distribution Plant			157,947,993	162,270,509	4,322,515
General Plant:					
California	403GP	CA	308,512	407,576	99,065
Oregon	403GP	OR	4,361,033	4,357,397	(3,635)
Washington	403GP	WA	1,536,027	1,259,857	(276,170)
Eastern Wyoming	403GP	WYP	2,368,549	2,117,708	(250,841)
Utah	403GP	UT	4,587,356	4,632,357	45,001
Idaho	403GP	ID	850,379	884,509	34,130
Western Wyoming	403GP	WYU	453,272	333,560	(119,712)
Pre-merger Pacific	403GP	SG	87,033	44,294	(42,739)
Pre-merger Utah	403GP	SG	119,052	51,768	(67,285)
Post-merger	403GP	SG	7,601,900	8,332,101	730,200
General Office	403GP	SO	14,437,198	14,137,241	(299,956)
General Office	403GP	SG	132,234	128,142	(4,092)
General Office	403GP	SG	6,790	7,454	664
Customer Service	403GP	CN	1,647,816	1,410,873	(236,943)
Fuel Related	403GP	SE	22,838	52,142	29,304
Total General Plant			38,519,988	38,156,980	(363,009)
Total Depreciation Expense			566,500,675	712,596,411	146,095,736
					Ref 6.1

Rocky Mountain Power
Utah General Rate Case - June 2015
Depreciation and Amortization Expense Summary

Description	Account	Factor	12 ME Jun 2013 Expense	12 ME Jun 2015 Expense	Adjustment to Test Period	
AMORTIZATION EXPENSE						
Intangible Plant:						
California	404IP	CA	-	-	-	
Customer Service	404IP	CN	6,073,576	3,753,469	(2,320,108)	
Pre-merger Utah	404IP	SG	16,401	16,520	119	
Pre-merger Pacific	404IP	SG	32,651	-	(32,651)	
Idaho	404IP	ID	21,166	21,163	(3)	
Oregon	404IP	OR	15,524	16,115	591	
Fuel Related	404IP	SE	55,277	449,262	393,985	
Post-merger	404IP	SG	10,890,070	6,579,449	(4,310,620)	
Hydro Relicensing	404IP	SG-P	2,594,556	2,568,410	(26,146)	
Hydro Relicensing	404IP	SG-U	307,779	306,234	(1,545)	
Post-merger	404IP	SG	210,949	-	(210,949)	
General Office	404IP	SO	15,779,028	20,322,192	4,543,164	
Utah	404IP	UT	18,071	23,184	5,113	
Washington	404IP	WA	-	-	-	
Eastern Wyoming	404IP	WYP	144,938	154,472	9,534	
Western Wyoming	404IP	WYU	-	-	-	
Total Intangible Plant			<u>36,159,984</u>	<u>34,210,469</u>	<u>(1,949,515)</u>	
Hydro Production Plant:						
Pre-merger Pacific	404HP	SG	-	-	-	
Post-merger	404HP	SG-P	274,021	274,247	226	
Post-merger	404HP	SG-U	9,670	-	(9,670)	
Total Hydro Plant			<u>283,691</u>	<u>274,247</u>	<u>(9,444)</u>	
Other Production Plant:						
Post-merger	404OP	SG	-	-	-	
Total Other Plant			<u>-</u>	<u>-</u>	<u>-</u>	
General Plant:						
California	404GP	CA	38,975	104,115	65,140	
General Office	404GP	CN	178,277	74,078	(104,198)	
Oregon	404GP	OR	236,270	310,197	73,927	
Idaho	404GP	ID	33,610	85,401	51,791	
General Office	404GP	SO	1,410,089	1,556,787	146,698	
Utah	404GP	UT	760	728	(32)	
Washington	404GP	WA	84,217	72,435	(11,782)	
Eastern Wyoming	404GP	WYP	393,391	375,530	(17,861)	
Western Wyoming	404GP	WYU	(1,460)	633	2,093	
Total General Plant			<u>2,374,128</u>	<u>2,579,904</u>	<u>205,776</u>	
Total Amortization			<u>38,817,803</u>	<u>37,064,620</u>	<u>(1,753,183)</u>	
					Ref 6.1.1	
Total Depreciation and Amortization			<u>605,318,478</u>	<u>749,661,030</u>	<u>144,342,553</u>	
				Ref. 6.1.17		
Klamath Depreciation & Amortization Expense			5,571,590	4,483,442	(1,088,148)	Ref. 8.11
Hydro Decommissioning Depreciation Expense			3,574,779	1,770,617	(1,804,162)	Ref. 6.3
Misc Asset Sales			2,477,597	-	(2,477,597)	Ref. 8.12
Little Mountain			-	(171,459)	(171,459)	Ref. 5.3
Bridger Naughton Liquidated Damages			-	35,000	35,000	Ref. 8.15
Depreciation Study			-	(39,042,375)	(39,042,375)	Ref. 6.3
Carbon			-	(25,880,069)	(25,880,069)	Ref. 8.13
Other			2,355,942	2,355,942	-	
Depreciation & Amortization Expense			<u>619,298,386</u>	<u>693,212,129</u>	<u>73,913,743</u>	

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Jun 2013 - Jun 2016 Depreciation & Amortization Expense

Description	Factor	Existing Rate	New Rate	Adjusted EPIS Balance Jun 2013	Depreciation Expense Jun 2013	Adjustments	Adjusted EPIS Balance Jul 2013	Depreciation Expense Jul 2013	Adjustments	Adjusted EPIS Balance Aug 2013	Depreciation Expense Aug 2013	Adjustments	Adjusted EPIS Balance Sep 2013	Depreciation Expense Sep 2013	Adjustments
AMORTIZATION EXPENSE															
Intangible Plant:															
California		0.000%		360,599	-	-	360,599	-	-	360,599	-	-	360,599	-	-
Customer Service	CA	0.000%		123,435,248	313,521	(16,439)	123,418,809	313,459	(16,439)	123,355,930	313,417	(16,439)	123,355,930	313,417	(16,439)
Pre-merger Utah	CN	3.045%		600,993	1,377	-	600,993	1,377	-	600,993	1,377	-	600,993	1,377	-
Pre-merger Pacific	SG	2.745%		-	-	(5,743)	-	-	(5,743)	-	-	(5,743)	-	-	(5,743)
Idaho	ID	0.000%		4,106,489	1,764	(33)	4,106,456	1,764	(33)	4,106,389	1,764	(33)	4,106,389	1,764	(33)
Oregon	OR	0.375%		4,292,448	1,344	(182)	4,292,266	1,344	(182)	4,291,801	1,344	(182)	4,291,801	1,344	(182)
Post-merger	WA	9.444%		3,091,397	28,052	3,016	3,094,413	28,341	3,016	3,097,429	28,630	3,016	3,100,445	28,919	3,016
Pre-merger	WY	2.811%		159,512	210,512	(65,245)	194,267	210,512	(65,245)	189,022	210,512	(65,245)	183,777	210,512	(65,245)
Hydro Relicensing	SG-P	2.811%		98,510,470	210,512	(65,245)	98,445,225	210,512	(65,245)	98,380,000	210,512	(65,245)	98,314,755	210,512	(65,245)
General Office	SG-U	3.535%		9,189,363	25,592	(850)	9,188,513	25,592	(850)	9,187,663	25,592	(850)	9,186,813	25,592	(850)
Utah	SC-U	3.535%		350,735,851	1,659,128	(821,477)	350,114,374	1,657,654	(820,817)	349,292,897	1,656,180	(820,557)	348,472,340	1,654,723	(820,217)
Washington	SO	5.534%		3,020,129	1,933	(101)	3,019,028	1,933	(101)	3,017,927	1,933	(101)	3,016,826	1,933	(101)
Eastern Wyoming	WA	0.000%		1,506,233	-	(48)	1,506,185	-	(48)	1,506,137	-	(48)	1,506,089	-	(48)
Western Wyoming	WYP	10.357%		1,507,442	13,011	(800)	1,506,642	13,007	(800)	1,505,842	12,999	(800)	1,505,042	12,992	(800)
Klamath	WYU	0.000%		-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		0.000%		769,371,330	2,842,383	(1,102,840)	768,268,490	2,841,280	(1,483,784)	766,784,706	2,842,161	(1,052,679)	765,732,027	2,837,183	-2,874,193
Hydro Production Plant:															
Pre-merger Pacific	SG	0.000%		-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.095%		13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-
Total Hydro Plant	SG-U	0.000%		13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-
Other Production Plant:															
Post-merger	SG	0.000%		-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		0.000%		-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	13.145%		791,875	8,676	-	791,875	8,676	-	791,875	8,676	-	791,875	8,676	-
General Office	CN	2.175%		3,409,533	6,173	-	3,409,533	6,173	-	3,409,533	6,173	-	3,409,533	6,173	-
Oregon	OR	5.415%		5,728,112	25,850	-	5,728,112	25,850	-	5,728,112	25,850	-	5,728,112	25,850	-
Idaho	ID	25.897%		333,771	7,117	-	333,771	7,117	-	333,771	7,117	-	333,771	7,117	-
General Office	SO	9.100%		17,108,221	129,732	-	17,108,221	129,732	-	17,108,221	129,732	-	17,108,221	129,732	-
Utah	SC-U	3.892%		18,702	61	-	18,702	61	-	18,702	61	-	18,702	61	-
Washington	WA	3.095%		2,339,311	6,038	-	2,339,311	6,038	-	2,339,311	6,038	-	2,339,311	6,038	-
Western Wyoming	WYP	7.951%		4,722,886	31,284	-	4,722,886	31,284	-	4,722,886	31,284	-	4,722,886	31,284	-
Utah	WYU	1.155%		34,598,192	214,992	-	34,598,192	214,992	-	34,598,192	214,992	-	34,598,192	214,992	-
Total General Plant		1.155%		34,598,192	214,992	-	34,598,192	214,992	-	34,598,192	214,992	-	34,598,192	214,992	-
Total Amortization				816,947,880	3,087,229	(1,102,840)	815,845,040	3,085,120	(1,483,784)	814,361,256	3,080,007	(1,052,679)	813,308,576	3,075,009	-2,874,193
Total Depreciation & Amortization				24,144,074,895	52,137,674	31,629,458	24,175,703,326	52,166,652	23,042,372	24,198,745,698	52,219,453	58,705,789	24,257,451,486	52,300,691	51,799,812

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Jun 2013 - Jun 2015 Depreciation & Amortization Expense

Description	Factor	Existing Rate	New Rate	Adjusted EPIS Balance Oct 2013	Depreciation Expense Oct 2013	Adjustments	Adjusted EPIS Balance Nov 2013	Depreciation Expense Nov 2013	Adjustments	Adjusted EPIS Balance Dec 2013	Depreciation Expense Dec 2013	Adjustments	Adjusted EPIS Balance Jan 2014	Depreciation Expense Jan 2014	Adjustments
AMORTIZATION EXPENSE															
Intangible Plant:															
California	CA	0.000%	0.000%	360,599	313,375	-	360,599	313,375	-	360,599	313,375	-	360,599	313,375	-
Customer Service	CN	3.048%	3.048%	123,320,173	1,377	(16,439)	123,320,173	1,377	(16,439)	123,320,173	1,377	(16,439)	123,320,173	1,377	(16,439)
Pre-merger Utah	SG	2.748%	2.748%	600,963	1,377	-	600,963	1,377	-	600,963	1,377	-	600,963	1,377	-
Pre-merger Pacific	SG	0.000%	0.000%	(22,972)	-	(5,743)	4,106,288	1,764	(5,743)	4,106,288	1,764	(5,743)	4,106,288	1,764	(5,743)
Idaho	ID	0.515%	0.515%	4,106,355	1,764	(93)	4,106,355	1,764	(93)	4,106,355	1,764	(93)	4,106,355	1,764	(93)
Oregon	OR	0.376%	0.376%	4,291,718	1,344	(182)	4,291,718	1,344	(182)	4,291,718	1,344	(182)	4,291,718	1,344	(182)
Utah Retail	UT	8.446%	8.446%	3,700,356	52,703	(6,683)	3,700,356	52,703	(6,683)	3,700,356	52,703	(6,683)	3,700,356	52,703	(6,683)
Pre-merger	SG-P	4.448%	4.448%	155,019	2,163	(879,751)	155,019	2,163	(879,751)	155,019	2,163	(879,751)	155,019	2,163	(879,751)
Hydro Relicensing	SG-P	2.611%	2.611%	99,257,618	216,030	(63,265)	99,194,353	215,862	(63,265)	99,194,353	215,862	(63,265)	99,194,353	215,862	(63,265)
Hydro Relicensing	SG-U	3.338%	3.338%	9,185,988	25,554	(856)	9,185,988	25,554	(856)	9,185,988	25,554	(856)	9,185,988	25,554	(856)
General Office	SO	5.534%	5.534%	361,744,090	1,659,973	(333,405)	361,410,685	1,667,021	(768,475)	360,642,210	1,665,011	(1,011)	3,019,424	1,663,214	21,058
Utah	UT	0.768%	0.768%	3,019,728	1,833	(101)	3,019,627	1,833	(101)	3,019,526	1,833	(48)	1,505,900	1,833	(48)
Washington	WA	0.000%	0.000%	1,506,043	-	(48)	1,505,995	-	(48)	1,505,947	-	(48)	1,505,900	-	(48)
Eastern Wyoming	WYP	10.357%	10.357%	1,503,884	-	(800)	1,502,984	-	(800)	1,502,184	-	(800)	1,501,384	-	(800)
Western Wyoming	WYU	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Kemah	-	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant	-	-	-	765,611,189	2,842,226	(1,104,080)	767,507,109	2,847,130	(911,927)	765,595,122	2,844,203	(726,139)	765,665,983	2,842,439	(748,718)
Hydro Production Plant:															
Pre-merger Pacific	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.096%	2.096%	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-
Post-merger	SG-U	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant	-	-	-	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-
Other Production Plant:															
Post-merger	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	13.148%	13.148%	791,975	8,676	-	791,975	8,676	-	791,975	8,676	-	791,975	8,676	-
General Office	CN	2.173%	2.173%	3,409,533	6,173	-	3,409,533	6,173	-	3,409,533	6,173	-	3,409,533	6,173	-
Oregon	OR	5.415%	5.415%	5,728,112	25,850	-	5,728,112	25,850	-	5,728,112	25,850	-	5,728,112	25,850	-
Idaho	ID	25.587%	25.587%	333,771	7,117	-	333,771	7,117	-	333,771	7,117	-	333,771	7,117	-
General Office	SO	9.100%	9.100%	17,108,221	129,732	-	17,108,221	129,732	-	17,108,221	129,732	-	17,108,221	129,732	-
Utah	UT	3.892%	3.892%	18,702	61	-	18,702	61	-	18,702	61	-	18,702	61	-
Washington	WA	3.086%	3.086%	2,339,311	6,039	-	2,339,311	6,039	-	2,339,311	6,039	-	2,339,311	6,039	-
Eastern Wyoming	WYP	7.961%	7.961%	4,722,868	31,294	-	4,722,868	31,294	-	4,722,868	31,294	-	4,722,868	31,294	-
Western Wyoming	WYU	1.135%	1.135%	34,508,192	214,992	-	34,508,192	214,992	-	34,508,192	214,992	-	34,508,192	214,992	-
Total General Plant	-	-	-	816,187,748	3,980,072	(1,104,080)	815,083,668	3,984,076	(911,927)	814,171,681	3,982,174	(726,139)	813,445,542	3,980,285	(748,718)
Total Amortization	-	-	-	24,302,251,300	52,413,058	31,486,863	24,334,038,163	52,461,130	53,666,811	24,390,806,974	52,582,130	2,458,365	24,396,866,380	52,459,624	71,094,413

Description	Factor	Existing Rate	New Rate	Adjusted EPIS Balance Feb 2014	Depreciation Expense Feb 2014	Adjustments	Adjusted EPIS Balance Mar 2014	Depreciation Expense Mar 2014	Adjustments	Adjusted EPIS Balance Apr 2014	Depreciation Expense Apr 2014	Adjustments	Adjusted EPIS Balance May 2014	Depreciation Expense May 2014	Adjustments
AMORTIZATION EXPENSE															
Intangible Plant:															
California	CA	0.000%	0.000%	360,599	313,208	(16,439)	360,599	313,125	-	360,599	313,125	-	360,599	313,035	(16,439)
Customer Service	CN	3.048%	3.048%	123,254,416	1,377	(600,983)	123,254,416	1,377	-	123,254,416	1,377	-	123,254,416	1,377	-
Pre-merger Utah	SG	2.745%	2.745%	600,983	1,377	(5,743)	600,983	1,377	-	600,983	1,377	-	600,983	1,377	-
Pre-merger Pacific	SG	0.000%	0.000%	(45,843)	-	(5,743)	(45,843)	-	-	(45,843)	-	-	(45,843)	-	-
Idaho	ID	0.515%	0.515%	4,106,121	1,764	(33)	4,106,121	1,764	-	4,106,121	1,764	-	4,106,121	1,764	-
Oregon	OR	0.376%	0.376%	4,290,989	1,343	(182)	4,290,989	1,343	-	4,290,989	1,343	-	4,290,989	1,343	-
Full Related	SE	9.445%	9.445%	4,411,553	34,744	(6,394)	4,405,088	34,694	-	4,405,088	34,744	-	4,405,088	34,744	-
Pre-merger	SG-P	2.817%	2.817%	152,229,362	568,233	(9,754)	152,229,362	568,233	-	152,229,362	568,233	-	152,229,362	568,233	-
Hydro Relicensing	SG-R	2.817%	2.817%	18,189,849	241,774	(182)	18,189,849	241,774	-	18,189,849	241,774	-	18,189,849	241,774	-
Hydro Relicensing	SG-U	3.338%	3.338%	6,182,112	25,545	(859)	6,181,656	25,545	-	6,181,656	25,545	-	6,181,656	25,545	-
General Office	SO	5.594%	5.594%	360,633,712	1,683,310	42,588	360,696,301	1,683,310	-	360,696,301	1,683,310	-	360,696,301	1,683,310	-
Utah	UT	0.789%	0.789%	3,019,223	1,933	(101)	3,019,223	1,933	-	3,019,223	1,933	-	3,019,223	1,933	-
Washington	WA	0.000%	0.000%	1,505,853	-	(48)	1,505,853	-	-	1,505,853	-	-	1,505,853	-	-
Eastern Wyoming	WYP	10.357%	10.357%	1,500,325	12,853	(800)	1,499,525	12,853	-	1,499,525	12,853	-	1,499,525	12,853	-
Western Wyoming	WYU	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Klamath	WYU	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant				765,120,586	2,535,889	(728,087)	764,392,779	2,837,254	(708,533)	763,684,246	2,834,832	(1,591,644)	762,092,602	2,837,719	(272,740)
Hydro Production Plant:															
Pre-merger Pacific	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.098%	2.098%	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-
Post-merger	SG-U	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant				13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-
Other Production Plant:															
Post-merger	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant				-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	13.148%	13.148%	791,875	8,676	-	791,875	8,676	-	791,875	8,676	-	791,875	8,676	-
Customer Service	CN	2.173%	2.173%	3,409,533	6,173	-	3,409,533	6,173	-	3,409,533	6,173	-	3,409,533	6,173	-
General Office	OR	5.415%	5.415%	5,728,112	25,850	-	5,728,112	25,850	-	5,728,112	25,850	-	5,728,112	25,850	-
Oregon	OR	5.415%	5.415%	5,728,112	25,850	-	5,728,112	25,850	-	5,728,112	25,850	-	5,728,112	25,850	-
Idaho	ID	25.887%	25.887%	333,771	7,117	-	333,771	7,117	-	333,771	7,117	-	333,771	7,117	-
General Office	SO	9.100%	9.100%	17,108,221	129,732	-	17,108,221	129,732	-	17,108,221	129,732	-	17,108,221	129,732	-
Utah	UT	3.892%	3.892%	18,702	61	-	18,702	61	-	18,702	61	-	18,702	61	-
Washington	WA	3.096%	3.096%	2,339,311	6,036	-	2,339,311	6,036	-	2,339,311	6,036	-	2,339,311	6,036	-
Eastern Wyoming	WYP	7.951%	7.951%	4,722,888	31,294	-	4,722,888	31,294	-	4,722,888	31,294	-	4,722,888	31,294	-
Western Wyoming	WYU	1.135%	1.135%	53,732	53	-	53,732	53	-	53,732	53	-	53,732	53	-
Total General Plant				34,558,192	214,992.92	-	34,558,192	214,992.92	-	34,558,192	214,992.92	-	34,558,192	214,992.92	-
Total Amortization				812,608,825	3,077,735	(728,087)	811,880,738	3,075,140	(708,533)	811,172,205	3,072,877	(1,591,644)	809,580,561	3,075,965	(272,740)
Total Depreciation & Amortization															
				24,487,962.772	62,533.925	-4,877.652	24,472,634.404	62,605.810	36,326.007	24,508,960.411	62,638.633	108,702.059	24,617,662.471	62,834.705	699,861.877

Description	Factor	Existing Rate	New Rate	Adjusted EPIS Balance Jun 2014	Depreciation Expense Jun 2014	Adjustments	Adjusted EPIS Balance Jul 2014	Depreciation Expense Jul 2014	Adjustments	Adjusted EPIS Balance Aug 2014	Depreciation Expense Aug 2014	Adjustments	Adjusted EPIS Balance Sep 2014	Depreciation Expense Sep 2014	Adjustments
AMORTIZATION EXPENSE															
Intangible Plant:															
California	CA	0.000%	0.000%	360,599	312,958	-	360,599	312,958	-	360,599	312,958	-	360,599	312,958	-
Customer Service	CN	3.045%	3.045%	123,227,676	313,041	(16,439)	123,227,676	312,958	(16,439)	123,227,676	312,958	(16,439)	123,227,676	312,958	(16,439)
Pre-merger Utah	SG	2.745%	2.745%	600,963	1,377	-	600,963	1,377	-	600,963	1,377	-	600,963	1,377	-
Pre-merger Pacific	SG	0.000%	0.000%	(68,615)	(74,659)	(5,743)	(68,615)	-	(5,743)	(68,615)	-	(5,743)	(68,615)	-	
Idaho	ID	0.515%	0.515%	4,106,088	1,764	(33)	4,106,055	1,764	(33)	4,106,022	1,764	(33)	4,105,989	1,764	(33)
Oregon	OR	0.376%	0.376%	4,290,259	1,343	(192)	4,289,967	1,343	(192)	4,289,775	1,343	(182)	4,289,593	1,343	(182)
Fuel Related	SE	9.445%	9.445%	4,411,065	34,748	(19,658)	4,431,631	34,800	(6,364)	4,425,267	34,653	(6,364)	4,418,902	34,802	(18,038)
Pre-merger	WA	7.440%	7.440%	150,510,121	555,216	(976,794)	149,533,327	555,216	(976,794)	148,556,533	553,208	(1,022,199)	147,534,334	551,189	(1,022,199)
Hydro	SG-P	2.411%	2.411%	8,170,887	25,535	(63,850)	8,137,037	25,535	(63,850)	8,103,187	25,535	(63,850)	8,069,337	25,535	(63,850)
Hydro Relicensing	SG-P	3.335%	3.335%	3,339,544	25,535	(63,850)	3,305,694	25,535	(63,850)	3,271,844	25,535	(63,850)	3,238,094	25,535	(63,850)
SG-U	SG-U	3.335%	3.335%	8,170,887	25,535	(63,850)	8,137,037	25,535	(63,850)	8,103,187	25,535	(63,850)	8,069,337	25,535	(63,850)
General Office	SO	5.524%	5.524%	293,591,607	1,675,763	30,007	293,621,614	1,676,860	30,124	293,651,638	1,677,957	30,191	293,681,662	1,679,054	30,258
Utah	UT	0.765%	0.765%	3,018,621	1,932	(101)	3,018,520	1,932	(101)	3,018,419	1,932	(101)	3,018,318	1,932	(101)
Washington	WA	0.000%	0.000%	1,505,462	-	(48)	1,505,414	-	(48)	1,505,366	-	(48)	1,505,318	-	(48)
Eastern Wyoming	WYP	10.357%	10.357%	1,496,787	12,615	(860)	1,496,927	12,615	(860)	1,497,067	12,615	(860)	1,497,207	12,615	(860)
Western Wyoming	WYU	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Klamath	WYU	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant				765,001,550	2,841,571	(714,668)	764,286,883	2,840,748	(714,668)	763,572,215	2,839,825	(714,668)	762,857,547	2,838,902	(714,668)
Hydro Production Plant:															
Pre-merger Pacific	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.095%	2.095%	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-
Post-merger	SG-U	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant				13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-
Other Production Plant:															
Post-merger	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant				-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	13.148%	13.148%	761,875	8,676	-	761,875	8,676	-	761,875	8,676	-	761,875	8,676	-
General Office	CN	2.172%	2.172%	3,408,533	6,173	-	3,408,533	6,173	-	3,408,533	6,173	-	3,408,533	6,173	-
Oregon	OR	5.415%	5.415%	5,728,112	25,850	-	5,728,112	25,850	-	5,728,112	25,850	-	5,728,112	25,850	-
Idaho	ID	25.867%	25.867%	333,771	7,117	-	333,771	7,117	-	333,771	7,117	-	333,771	7,117	-
General Office	SO	9.100%	9.100%	17,108,221	129,732	-	17,108,221	129,732	-	17,108,221	129,732	-	17,108,221	129,732	-
Utah	UT	3.892%	3.892%	18,702	61	-	18,702	61	-	18,702	61	-	18,702	61	-
Washington	WA	3.096%	3.096%	2,336,311	6,036	-	2,336,311	6,036	-	2,336,311	6,036	-	2,336,311	6,036	-
Eastern Wyoming	WYP	7.951%	7.951%	4,722,899	31,294	-	4,722,899	31,294	-	4,722,899	31,294	-	4,722,899	31,294	-
Western Wyoming	WYU	1.135%	1.135%	34,595,192	214,992.02	-	34,595,192	214,992.02	-	34,595,192	214,992.02	-	34,595,192	214,992.02	-
Total General Plant				812,578,108	3,079,417	(714,668)	811,863,440	3,079,417	(714,668)	811,148,772	3,078,949	(714,668)	810,434,104	3,078,481	(714,668)
Total Amortization				765,001,550	2,841,571	(714,668)	764,286,883	2,840,748	(714,668)	763,572,215	2,839,825	(714,668)	762,857,547	2,838,902	(714,668)
Total Depreciation & Amortization															
				25,317,524,347	63,857,748	(18,824,877)	25,336,449,224	64,736,732	(17,859,584)	25,354,308,810	65,647,216	(17,859,584)	25,372,149,226	66,546,700	(17,859,584)
				64,857,235	52,001,818	25,006,310,637	64,775,508	52,001,818	25,006,310,637	64,699,993	52,001,818	25,006,310,637	64,623,278	52,001,818	25,006,310,637

Description	Factor	Existing Rate	New Rate	Adjusted EPIS Balance Oct 2014	Depreciation Expense Oct 2014	Adjustments	Adjusted EPIS Balance Nov 2014	Depreciation Expense Nov 2014	Adjustments	Adjusted EPIS Balance Dec 2014	Depreciation Expense Dec 2014	Adjustments	Adjusted EPIS Balance Jan 2015	Depreciation Expense Jan 2015	Adjustments
AMORTIZATION EXPENSE															
Intangible Plant:															
California	CA	0.000%	0.000%	360,599	312,874	-	360,599	312,791	-	360,599	312,791	-	360,599	312,749	-
Customer Service	CN	3.048%	3.048%	123,132,219	312,874	(16,439)	123,139,340	312,791	(16,439)	123,139,340	312,791	(16,439)	123,132,201	312,749	(16,439)
Pre-merger Utah	SG	2.749%	2.749%	600,963	1,377	-	600,963	1,377	-	600,963	1,377	-	600,963	1,377	-
Pre-merger Pacific	SG	0.000%	0.000%	(81,897)	-	(5,743)	(87,640)	-	(5,743)	(93,383)	-	(5,743)	(99,126)	-	(5,743)
Idaho	ID	0.515%	0.515%	4,105,954	1,764	(93)	4,105,921	1,764	(93)	4,105,828	1,764	(93)	4,105,735	1,764	(93)
Oregon	OR	0.376%	0.376%	4,289,530	1,343	(182)	4,289,348	1,343	(182)	4,289,166	1,343	(182)	4,288,984	1,343	(182)
Full Refined	SE	8.444%	8.444%	4,438,538	54,865	(6,364)	4,432,174	34,907	(6,364)	4,425,810	37,201	(6,364)	4,419,446	39,596	(6,364)
Full Refined	SE	8.444%	8.444%	148,398,249	54,865	(6,364)	148,391,885	34,907	(6,364)	148,385,521	37,201	(6,364)	148,379,157	39,596	(6,364)
Hydro Relicensing	SG-P	2.611%	2.611%	98,438,242	214,378	(6,265)	98,431,977	214,378	(6,265)	98,425,712	214,378	(6,265)	98,419,447	214,378	(6,265)
Hydro Relicensing	SG-P	3.338%	3.338%	6,175,602	25,525	(890)	6,174,712	25,525	(890)	6,173,822	25,525	(890)	6,172,932	25,525	(890)
General Office	SO	5.534%	5.534%	364,707,155	1,079,698	16,831	364,723,986	1,082,094	16,831	364,740,817	1,084,490	16,831	364,757,648	1,086,886	16,831
Utah	UT	0.768%	0.768%	3,018,518	1,932	(101)	3,018,417	1,932	(101)	3,018,316	1,932	(101)	3,018,215	1,932	(101)
Washington	WA	0.000%	0.000%	1,505,472	-	(48)	1,505,424	-	(48)	1,505,376	-	(48)	1,505,328	-	(48)
Eastern Wyoming	WYP	10.357%	10.357%	1,483,208	12,862	(880)	1,482,328	12,862	(880)	1,481,448	12,862	(880)	1,480,568	12,862	(880)
Western Wyoming	WYU	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Kernath	WYU	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant				764,925,261	2,841,642	(753,844)	764,171,417	2,841,367	(753,844)	763,417,573	2,841,092	(753,844)	762,663,729	2,840,817	(753,844)
Hydro Production Plant:															
Pre-merger Pacific	SG	0.000%	0.000%	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-
Post-merger	SG-P	2.099%	2.099%	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant	SG-J	0.000%	0.000%	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-
Other Production Plant:															
Post-merger	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant				-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	13.148%	13.148%	791,875	8,676	-	791,875	8,676	-	791,875	8,676	-	791,875	8,676	-
General Office	CN	2.173%	2.173%	3,409,533	6,173	-	3,409,533	6,173	-	3,409,533	6,173	-	3,409,533	6,173	-
Oregon	OR	5.415%	5.415%	5,728,112	25,850	-	5,728,112	25,850	-	5,728,112	25,850	-	5,728,112	25,850	-
Idaho	ID	25.567%	25.567%	333,771	7,117	-	333,771	7,117	-	333,771	7,117	-	333,771	7,117	-
General Office	SO	9.100%	9.100%	17,108,221	129,732	-	17,108,221	129,732	-	17,108,221	129,732	-	17,108,221	129,732	-
Utah	UT	3.862%	3.862%	18,702	61	-	18,702	61	-	18,702	61	-	18,702	61	-
Washington	WA	3.086%	3.086%	2,339,311	6,036	-	2,339,311	6,036	-	2,339,311	6,036	-	2,339,311	6,036	-
Eastern Wyoming	WYP	7.851%	7.851%	4,722,866	31,294	-	4,722,866	31,294	-	4,722,866	31,294	-	4,722,866	31,294	-
Western Wyoming	WYU	1.135%	1.135%	34,588,192	214,992.02	-	34,588,192	214,992.02	-	34,588,192	214,992.02	-	34,588,192	214,992.02	-
Total General Plant				812,501,820	3,079,488	(753,844)	811,747,976	3,079,243	(753,844)	811,004,132	3,081,860	(753,844)	810,250,288	3,084,456	(753,844)
Total Amortization				812,501,820	3,079,488	(753,844)	811,747,976	3,079,243	(753,844)	811,004,132	3,081,860	(753,844)	810,250,288	3,084,456	(753,844)
Total Depreciation & Amortization															
				25,449,151,158	64,864,568	(48,506,963)	25,400,644,195	65,002,501	(48,506,963)	25,352,137,232	65,101,606	(48,506,963)	25,303,630,269	65,200,712	(48,506,963)
				25,449,151,158	64,864,568	(48,506,963)	25,400,644,195	65,002,501	(48,506,963)	25,352,137,232	65,101,606	(48,506,963)	25,303,630,269	65,200,712	(48,506,963)

Rocky Mountain Power
Utah General Rate Case - June 2015
Jun 2013 - Jun 2015 Depreciation & Amortization Expense

Description	Factor	Existing Rate	New Rate	Adjusted EPIS Balance Feb 2015	Depreciation Expense Feb 2015	Adjustments	Adjusted EPIS Balance Mar 2015	Depreciation Expense Mar 2015	Adjustments	Adjusted EPIS Balance Apr 2015	Depreciation Expense Apr 2015	Adjustments	Adjusted EPIS Balance May 2015	Depreciation Expense May 2015	Adjustments																																																																																
AMORTIZATION EXPENSE																																																																																															
Intangible Plant:																																																																																															
California	CA	0.000%	0.000%	360,599	312,707	-	360,599	312,665	-	360,599	312,624	-	360,599	312,582	-																																																																																
Customer Service	CN	3.048%	3.048%	123,090,023	1,377	(16,439)	123,073,583	1,377	(16,439)	123,057,144	1,377	(16,439)	123,040,705	1,377	(16,439)																																																																																
Pre-merger Utah	SG	2.746%	2.746%	600,983	1,377	-	600,983	1,377	-	600,983	1,377	-	600,983	1,377	-																																																																																
Pre-merger Pacific	SG	0.000%	0.000%	(114,856)	-	(5,743)	(120,601)	-	(5,743)	(126,344)	-	(5,743)	(132,087)	-	(5,743)																																																																																
Idaho	ID	0.516%	0.516%	4,105,820	1,764	(33)	4,105,787	1,764	(33)	4,105,754	1,763	(33)	4,105,720	1,763	(33)																																																																																
Oregon	OR	0.376%	0.376%	4,288,800	1,343	(192)	4,288,617	1,343	(192)	4,288,425	1,343	(192)	4,288,233	1,343	(192)																																																																																
Idaho Related	SE	9.444%	9.444%	5,934,288	38,646	(6,364)	5,927,924	38,696	(6,364)	5,921,560	38,750	(6,364)	5,915,206	38,804	(6,364)																																																																																
Idaho Related	SE	9.444%	9.444%	441,147	5,154	(6,364)	434,783	5,154	(6,364)	428,419	5,154	(6,364)	422,055	5,154	(6,364)																																																																																
Idaho Related	SE	9.444%	9.444%	18,702	61	(6,364)	12,338	61	(6,364)	6,000	61	(6,364)	0	61	(6,364)																																																																																
Idaho Related	SE	9.444%	9.444%	98,245,184	213,828	(8,969)	98,136,215	213,890	(8,969)	98,027,246	213,952	(8,969)	97,918,277	214,014	(8,969)																																																																																
Hydro Relicensing	SG-P	2.611%	2.611%	9,172,237	25,518	(869)	9,171,368	25,518	(869)	9,170,500	25,518	(869)	9,169,632	25,518	(869)																																																																																
Hydro Relicensing	SG-U	3.338%	3.338%	385,238,401	1,084,023	112,486	385,350,887	1,084,507	112,486	385,463,373	1,085,001	112,486	385,575,859	1,085,475	112,486																																																																																
General Office	SO	5.534%	5.534%	3,018,115	1,932	(101)	3,017,914	1,932	(101)	3,017,713	1,932	(101)	3,017,512	1,932	(101)																																																																																
Utah	UT	0.768%	0.768%	1,505,234	12,861	(48)	1,505,186	12,861	(48)	1,505,138	12,861	(48)	1,505,090	12,861	(48)																																																																																
Washington	WA	0.000%	0.000%	1,489,650	-	(860)	1,488,790	-	(860)	1,487,930	-	(860)	1,487,070	-	(860)																																																																																
Eastern Wyoming	WY-P	10.357%	10.357%	-	-	-	-	-	-	-	-	-	-	-	-																																																																																
Western Wyoming	WY-U	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-																																																																																
Klamath	WYU	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-																																																																																
Total Intangible Plant				763,412,200	2,841,758	(656,199)	762,756,011	2,839,468	(641,284)	762,114,727	2,837,325	(625,969)	761,488,758	2,835,184	(609,834)																																																																																
Hydro Production Plant:																																																																																															
Pre-merger Pacific	SG	0.000%	0.000%	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-																																																																																
Post-merger	SG-P	2.096%	2.096%	-	-	-	-	-	-	-	-	-	-	-	-																																																																																
Post-merger	SG-U	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-																																																																																
Total Hydro Plant				13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-																																																																																
Other Production Plant:																																																																																															
Post-merger	SG	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-																																																																																
Total Other Plant				-	-	-	-	-	-	-	-	-	-	-	-																																																																																
General Plant:																																																																																															
California	CA	13.148%	13.148%	791,875	8,676	-	791,875	8,676	-	791,875	8,676	-	791,875	8,676	-																																																																																
General Office	CN	2.173%	2.173%	3,409,533	6,173	-	3,409,533	6,173	-	3,409,533	6,173	-	3,409,533	6,173	-																																																																																
Oregon	OR	5.415%	5.415%	5,728,112	25,850	-	5,728,112	25,850	-	5,728,112	25,850	-	5,728,112	25,850	-																																																																																
Idaho	ID	25.587%	25.587%	333,771	7,117	-	333,771	7,117	-	333,771	7,117	-	333,771	7,117	-																																																																																
General Office	SO	9.100%	9.100%	17,108,221	129,732	-	17,108,221	129,732	-	17,108,221	129,732	-	17,108,221	129,732	-																																																																																
Utah	UT	3.892%	3.892%	18,702	61	-	18,702	61	-	18,702	61	-	18,702	61	-																																																																																
Washington	WA	3.006%	3.006%	2,339,311	6,036	-	2,339,311	6,036	-	2,339,311	6,036	-	2,339,311	6,036	-																																																																																
Western Wyoming	WY-P	7.851%	7.851%	4,722,886	31,294	-	4,722,886	31,294	-	4,722,886	31,294	-	4,722,886	31,294	-																																																																																
Western Wyoming	WY-U	0.000%	0.000%	-	-	-	-	-	-	-	-	-	-	-	-																																																																																
Western Wyoming	WYU	1.135%	1.135%	34,558,192	214,992.02	-	34,558,192	214,992.02	-	34,558,192	214,992.02	-	34,558,192	214,992.02	-																																																																																
Total General Plant				810,688,750	3,079,604	(656,189)	810,032,561	3,077,314	(641,284)	809,391,277	3,075,171	(625,969)	808,765,308	3,072,732	(609,834)																																																																																
Total Amortization				25,485,504,633	65,064,193	(86,594,283)	25,408,910,350	65,000,247	(80,142,760)	25,328,767,590	64,935,475	(74,277,029)	25,254,490,561	64,861,611	(68,408,351)																																																																																
Total Depreciation & Amortization																																																																																															
<table border="0" style="width:100%"> <tr> <td style="width:40%">Total Intangible Plant</td> <td style="width:10%">763,412,200</td> <td style="width:10%">2,841,758</td> <td style="width:10%">(656,199)</td> <td style="width:10%">762,756,011</td> <td style="width:10%">2,839,468</td> <td style="width:10%">(641,284)</td> <td style="width:10%">762,114,727</td> <td style="width:10%">2,837,325</td> <td style="width:10%">(625,969)</td> <td style="width:10%">761,488,758</td> <td style="width:10%">2,835,184</td> <td style="width:10%">(609,834)</td> <td style="width:10%">760,878,924</td> <td style="width:10%">2,832,990</td> <td style="width:10%">(589,669)</td> </tr> <tr> <td>Total Hydro Plant</td> <td>13,068,367</td> <td>22,854</td> <td>-</td> <td>13,068,367</td> <td>22,854</td> <td>-</td> <td>13,068,367</td> <td>22,854</td> <td>-</td> <td>13,068,367</td> <td>22,854</td> <td>-</td> <td>13,068,367</td> <td>22,854</td> <td>-</td> </tr> <tr> <td>Total Other Plant</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>General Plant</td> <td>810,688,750</td> <td>3,079,604</td> <td>(656,189)</td> <td>810,032,561</td> <td>3,077,314</td> <td>(641,284)</td> <td>809,391,277</td> <td>3,075,171</td> <td>(625,969)</td> <td>808,765,308</td> <td>3,072,732</td> <td>(609,834)</td> <td>808,156,474</td> <td>3,070,298</td> <td>(589,669)</td> </tr> <tr> <td>Total Depreciation & Amortization</td> <td>25,485,504,633</td> <td>65,064,193</td> <td>(86,594,283)</td> <td>25,408,910,350</td> <td>65,000,247</td> <td>(80,142,760)</td> <td>25,328,767,590</td> <td>64,935,475</td> <td>(74,277,029)</td> <td>25,254,490,561</td> <td>64,861,611</td> <td>(68,408,351)</td> <td>25,186,082,210</td> <td>64,783,217</td> <td>(66,017,351)</td> </tr> </table>																Total Intangible Plant	763,412,200	2,841,758	(656,199)	762,756,011	2,839,468	(641,284)	762,114,727	2,837,325	(625,969)	761,488,758	2,835,184	(609,834)	760,878,924	2,832,990	(589,669)	Total Hydro Plant	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-	Total Other Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	General Plant	810,688,750	3,079,604	(656,189)	810,032,561	3,077,314	(641,284)	809,391,277	3,075,171	(625,969)	808,765,308	3,072,732	(609,834)	808,156,474	3,070,298	(589,669)	Total Depreciation & Amortization	25,485,504,633	65,064,193	(86,594,283)	25,408,910,350	65,000,247	(80,142,760)	25,328,767,590	64,935,475	(74,277,029)	25,254,490,561	64,861,611	(68,408,351)	25,186,082,210	64,783,217	(66,017,351)
Total Intangible Plant	763,412,200	2,841,758	(656,199)	762,756,011	2,839,468	(641,284)	762,114,727	2,837,325	(625,969)	761,488,758	2,835,184	(609,834)	760,878,924	2,832,990	(589,669)																																																																																
Total Hydro Plant	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-	13,068,367	22,854	-																																																																																
Total Other Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																																																
General Plant	810,688,750	3,079,604	(656,189)	810,032,561	3,077,314	(641,284)	809,391,277	3,075,171	(625,969)	808,765,308	3,072,732	(609,834)	808,156,474	3,070,298	(589,669)																																																																																
Total Depreciation & Amortization	25,485,504,633	65,064,193	(86,594,283)	25,408,910,350	65,000,247	(80,142,760)	25,328,767,590	64,935,475	(74,277,029)	25,254,490,561	64,861,611	(68,408,351)	25,186,082,210	64,783,217	(66,017,351)																																																																																

Description	Factor	Existing Rate	New Rate	Adjusted EPIS Balance		Depreciation Expense	
				Jun 2015	Jun 2015	Jun 2015	Jun 2015
DEPRECIATION EXPENSE							
Steam Production Plant:							
Pre-merger Pacific	SG	1.91%	2.955%	1,017,044,419	2,509,437	30,321,956	
Pre-merger Utah	SG	1.622%	2.833%	1,113,120,687	2,639,599	31,767,483	
Post-merger	SG	2.385%	3.840%	3,992,809,405	12,705,421	150,235,804	
Geothermal - Blundell	SG	2.385%	3.840%	26,931,445	86,174	1,034,083	
Carbon	SG	3.022%	31.761%	0	0	30,489,107	
Pollution Control Equipment	SG	2.385%	3.840%	114,066,484	384,725	3,086,417	
Pollution Control Equipment	SG	1.923%	2.833%	(28,282,986)	(66,731)	(433,748)	
Pollution Control Equipment	SG	1.510%	2.746%	899,468	2,058	24,702	
Post-merger	SG	1.510%	2.746%	514,632,720	1,176,220	14,281,684	
Total Steam Plant				6,751,241,741	19,006,904.72	200,607,226	
Hydro Production Plant:							
Pre-merger Pacific	SG	1.570%	2.312%	156,665,830	307,851	3,712,595	
Pre-merger Utah	SG	2.215%	3.251%	41,698,079	113,021	1,363,512	
Post-merger	SG-P	1.805%	2.686%	674,608,705	1,286,254	15,221,458	
Post-merger	SG-U	2.760%	4.860%	118,127,892	459,029	5,476,204	
Klamath	SG	6.106%	6.148%	65,796,525	439,087	5,263,596	
Total Hydro Plant				976,897,031	2,605,242	31,037,274	
Other Production Plant:							
Pre-merger Utah	SG	0.000%	0.000%	(264,314)	-	-	
Post-merger	SG	2.802%	3.000%	1,974,311,559	4,796,911	56,550,927	
Post-merger Wind	SG-W	4.038%	3.006%	2,022,062,554	5,590,357	66,673,886	
Post-merger	SG	3.318%	3.810%	79,595,688	252,161	3,034,682	
Total Other Plant				4,075,705,488	10,618,428.68	126,259,495	
Transmission Plant:							
Pre-merger Pacific	SG	1.907%	1.750%	543,409,503	792,657	6,543,397	
Pre-merger Utah	SG	1.862%	1.715%	640,616,403	915,619	11,021,746	
Post-merger	SG	1.865%	1.741%	4,816,628,473	6,648,622	79,266,522	
Total Transmission Plant				5,970,654,379	8,236,956.89	90,831,665	
Distribution Plant:							
California	CA	2.887%	2.887%	243,878,527	585,883	6,957,605	
Oregon	OR	2.837%	2.521%	1,892,967,051	3,973,423	47,278,437	
Washington	WA	3.112%	2.797%	440,937,047	1,027,162	12,208,851	
Eastern Wyoming	WYP	2.833%	2.917%	558,398,026	1,355,861	16,128,228	
Utah	UT	2.471%	2.608%	2,646,742,307	5,743,365	68,127,092	
Idaho	ID	2.575%	2.685%	317,670,131	712,390	8,420,277	
Western Wyoming	WYW	2.910%	3.065%	1,116,626,214	2,714,526	32,820,214	
Total Distribution Plant				6,205,909,430	13,685,911.30	162,770,590	
General Plant:							
California	CA	2.307%	2.270%	18,364,729	34,661	407,576	
Oregon	OR	2.531%	2.539%	171,434,131	382,663	4,367,397	
Washington	WA	3.437%	2.857%	44,123,971	105,026	1,259,857	
Eastern Wyoming	WYP	3.249%	3.249%	65,744,121	177,458	2,117,708	
Utah	UT	2.320%	2.334%	208,706,484	368,197	4,632,357	
Idaho	ID	2.315%	2.311%	38,721,991	74,456	884,506	
Western Wyoming	WYW	2.802%	2.802%	1,128,152	2,718	34,290	
Pre-merger Pacific	SG	3.048%	2.802%	1,128,152	2,718	34,290	
Pre-merger Utah	SG	2.028%	1.900%	1,767,713	2,926	51,766	
Post-merger	SG	3.515%	3.464%	243,280,427	701,375	8,332,101	
General Office	SO	6.184%	6.065%	236,770,868	1,208,050	14,137,241	
General Office	SG	2.834%	3.136%	4,092,011	10,846	128,142	
General Office	SG	3.705%	3.705%	194,658	603	7,454	
Customer Service	CN	7.860%	7.860%	17,703,228	113,114	1,410,873	
Fuel Related	SE	3.002%	3.022%	2,041,091	5,148	52,142	
Total General Plant				1,969,971,189	3,214,421.76	38,156,982	
Mining Plant:							
Coal Mine	SE	3.578%	7.640%	318,805,260	2,024,451	24,243,618	
Total Mining Plant				318,805,260	2,024,451	24,243,618	
Total Depreciation Expense				25,277,638,588	59,770,010	736,840,028	

Description	Factor	Existing Rate	Now Rate	Adjusted EPIS Balance Jun 2015	Depreciation Expense Jun 2015	12 ME June 2015 Depreciation Expense
AMORTIZATION EXPENSE						
Intangible Plant:						
California	CA	0.000%	0.000%	360,599	-	-
Customer Service	CN	3.046%	3.046%	123,223,768	3,127,773	3,753,469
Pre-merger Utah	SG	2.746%	2.746%	600,963	1,377	16,520
Pre-merger Pacific	SG	0.000%	0.000%	(137,630)	-	-
Idaho	ID	0.515%	0.515%	4,105,697	1,763	21,163
Oregon	OR	0.376%	0.376%	4,288,070	1,343	16,115
Fuel Retailer	SE	9.444%	9.444%	5,055,257	36,653	449,262
Post-merger	SG	2.440%	2.440%	144,760,690	3,337,416	6,578,446
Post-merger	SG-P	2.440%	2.440%	2,277,716	52,776	2,300,234
Hydro Relicensing	SG-U	3.336%	3.336%	6,168,913	25,508	2,908,294
General Office	SO	5.534%	5.534%	385,515,344	1,777,748	20,322,192
Utah	UT	0.766%	0.766%	3,017,712	1,632	23,184
Washington	WA	0.000%	0.000%	1,505,081	-	-
Eastern Wyoming	WYP	10.357%	10.357%	1,486,091	12,830	154,472
Western Wyoming	WYU	0.000%	0.000%	-	-	-
Klamath	WYU	0.000%	0.000%	-	-	-
Total Intangible Plant				780,878,408	2,924,946	34,210,489
Hydro Production Plant:						
Post-merger Pacific	SG	0.000%	0.000%	13,068,307	22,854	274,247
Post-merger	SG-P	2.096%	2.096%	-	-	-
Post-merger	SG-U	0.000%	0.000%	-	-	-
Total Hydro Plant				13,068,307	22,854	274,247
Other Production Plant:						
Post-merger	SG	0.000%	0.000%	-	-	-
Total Other Plant				-	-	-
General Plant:						
California	CA	13.148%	13.148%	791,675	8,678	104,115
General Office	CN	2.173%	2.173%	3,409,533	6,173	74,078
Oregon	OR	5.415%	5.415%	5,728,112	25,850	310,197
Idaho	ID	25.587%	25.587%	333,771	7,117	85,401
General Office	SO	9.100%	9.100%	17,108,221	126,732	1,556,787
Utah	UT	3.892%	3.892%	18,702	61	728
Washington	WA	3.096%	3.096%	2,359,311	6,050	72,435
Eastern Wyoming	WYP	7.651%	7.651%	4,722,890	31,294	375,550
Western Wyoming	WYU	1.135%	1.135%	25,173	103	1,033
Total General Plant				34,555,192	214,992	2,576,934
Total Amortization				828,454,907	3,102,792	37,084,620
Total Depreciation & Amortization						
				26,106,383,555	62,833,797	773,904,648
						Ref. 6.1.3
						749,661,050

Total Not including Mining

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Depreciation and Amortization Reserve

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Depreciation Reserve	108SP	3	(178,426,565)	SG	42.628%	(76,060,242)	
Hydro Depreciation Reserve	108HP	3	24,416,014	SG	42.628%	10,408,136	
Hydro Depreciation Reserve	108HP	3	(57,470,928)	SG-P	42.628%	(24,498,889)	
Hydro Depreciation Reserve	108HP	3	(6,109,568)	SG-U	42.628%	(2,604,406)	
Other Depreciation Reserve	108OP	3	(58,896,355)	SG	42.628%	(25,106,525)	
Other Depreciation Reserve	108OP	3	(143,661,277)	SG-W	42.628%	(61,240,385)	
Transmission Depreciation Reserve	108TP	3	(142,691,808)	SG	42.628%	(60,827,117)	
Distribution Depreciation Reserve	108360	3	(2,042,503)	UT	Situs	(719,927)	
Distribution Depreciation Reserve	108361	3	(3,065,437)	UT	Situs	(1,080,484)	
Distribution Depreciation Reserve	108362	3	(30,281,113)	UT	Situs	(10,673,280)	
Distribution Depreciation Reserve	108363	3	-	UT	Situs	-	
Distribution Depreciation Reserve	108364	3	(34,755,261)	UT	Situs	(12,250,298)	
Distribution Depreciation Reserve	108365	3	(23,253,677)	UT	Situs	(8,196,298)	
Distribution Depreciation Reserve	108366	3	(11,006,784)	UT	Situs	(3,879,596)	
Distribution Depreciation Reserve	108367	3	(25,923,283)	UT	Situs	(9,137,262)	
Distribution Depreciation Reserve	108368	3	(39,811,496)	UT	Situs	(14,032,485)	
Distribution Depreciation Reserve	108369	3	(21,556,847)	UT	Situs	(7,598,210)	
Distribution Depreciation Reserve	108370	3	(6,058,866)	UT	Situs	(2,135,588)	
Distribution Depreciation Reserve	108371	3	(302,659)	UT	Situs	(106,679)	
Distribution Depreciation Reserve	108373	3	(2,098,165)	UT	Situs	(739,547)	
General Depreciation Reserve	108GP	3	(98,681)	CA	0.000%	-	
General Depreciation Reserve	108GP	3	(2,202,399)	OR	0.000%	-	
General Depreciation Reserve	108GP	3	(1,193,421)	WA	0.000%	-	
General Depreciation Reserve	108GP	3	(1,840,296)	WY	0.000%	-	
General Depreciation Reserve	108GP	3	(7,375,983)	UT	100.000%	(7,375,983)	
General Depreciation Reserve	108GP	3	(660,209)	ID	0.000%	-	
General Depreciation Reserve	108GP	3	(9,758,241)	SG	42.628%	(4,159,774)	
General Depreciation Reserve	108GP	3	5,505,752	SO	42.470%	2,338,309	
General Depreciation Reserve	108GP	3	(18,119)	CN	46.129%	(8,358)	
General Depreciation Reserve	108GP	3	16,403	SE	41.972%	6,885	
Mining Depreciation Reserve	108MP	3	(24,756,850)	SE	41.972%	(10,390,876)	
Depreciation sub-total			<u>(805,378,620)</u>			<u>(330,068,880)</u>	6.2.2

Description of Adjustment:

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

Rocky Mountain Power
Utah General Rate Case - June 2015
Depreciation and Amortization Reserve

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Intangible Amortization Reserve	111IP	3	(8,830,553)	CN	46.129%	(4,073,440)	
Intangible Amortization Reserve	111IP	3	(41,727)	ID	0.000%	-	
Intangible Amortization Reserve	111IP	3	(29,155)	OR	0.000%	-	
Intangible Amortization Reserve	111IP	3	(635,940)	SE	41.972%	(266,915)	
Intangible Amortization Reserve	111IP	3	(1,406,420)	SG	42.628%	(599,533)	
Intangible Amortization Reserve	111IP	3	(4,034,035)	SG-P	42.628%	(1,719,641)	
Intangible Amortization Reserve	111IP	3	(598,199)	SG-U	42.628%	(255,002)	
Intangible Amortization Reserve	111IP	3	(11,259,905)	SO	42.470%	(4,782,114)	
Intangible Amortization Reserve	111IP	3	(38,745)	UT	100.000%	(38,745)	
Intangible Amortization Reserve	111IP	3	857	WA	0.000%	-	
Intangible Amortization Reserve	111IP	3	(289,352)	WY	0.000%	-	
Hydro Amortization Reserve	111HP	3	(548,517)	SG-P	42.628%	(233,824)	
Hydro Amortization Reserve	111HP	3	117,818	SG-U	42.628%	50,224	
General Amortization Reserve	111GP	3	(192,763)	CA	0.000%	-	
General Amortization Reserve	111GP	3	(177,101)	CN	46.129%	(81,695)	
General Amortization Reserve	111GP	3	(170,251)	ID	0.000%	-	
General Amortization Reserve	111GP	3	(626,303)	OR	0.000%	-	
General Amortization Reserve	111GP	3	(2,545,379)	SO	42.470%	(1,081,030)	
General Amortization Reserve	111GP	3	(16,727)	SG	42.628%	(7,130)	
General Amortization Reserve	111GP	3	(1,424)	UT	100.000%	(1,424)	
General Amortization Reserve	111GP	3	(7,686)	WA	0.000%	-	
General Amortization Reserve	111GP	3	(769,054)	WY	0.000%	-	
Amortization sub-total			<u>(32,100,561)</u>			<u>(13,090,269)</u>	6.2.3
Total Depreciation and Amortization Reserve			<u>(837,479,181)</u>			<u>(343,159,150)</u>	6.2.3

Description of Adjustment:

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

Rocky Mountain Power
Utah General Rate Case - June 2015
Depreciation and Amortization Reserve Summary

Description	Account	Factor	13 Month Average June 2013 Reserve	Test Period Reserve (13 Month Average)	Adjustment to Test Period
DEPRECIATION RESERVE					
Steam Production Plant:					
Pre-merger Pacific	108SP	SG	(745,329,708)	(748,677,952)	(3,348,244)
Pre-merger Utah	108SP	SG	(817,492,846)	(794,547,228)	22,945,619
Post-merger	108SP	SG	(725,453,402)	(926,015,997)	(200,562,595)
Post-merger	108SP	SG	(175,855,372)	(173,316,717)	2,538,655
Total Steam Plant			<u>(2,464,131,329)</u>	<u>(2,642,557,893)</u>	<u>(178,426,565)</u>
Hydro Production Plant:					
Pre-merger Pacific	108HP	SG	(157,240,831)	(131,848,666)	25,392,165
Pre-merger Utah	108HP	SG	(29,434,362)	(30,410,513)	(976,151)
Post-merger	108HP	SG-P	(59,179,432)	(116,650,360)	(57,470,928)
Post-merger	108HP	SG-U	(19,742,239)	(25,851,807)	(6,109,568)
Total Hydro Plant			<u>(265,596,864)</u>	<u>(304,761,345)</u>	<u>(39,164,482)</u>
Other Production Plant:					
Pre-merger Utah	108OP	SG	(889,781)	198,235	1,088,016
Post-merger	108OP	SG	(221,397,694)	(278,033,535)	(56,635,841)
Post-merger - Wind	108OP	SG-W	(340,445,892)	(484,107,169)	(143,661,277)
Post-merger	108OP	SG	(23,661,995)	(27,010,525)	(3,348,530)
Total Other Plant			<u>(586,395,362)</u>	<u>(788,952,994)</u>	<u>(202,557,632)</u>
Transmission Plant:					
Pre-merger Pacific	108TP	SG	(374,422,111)	(384,486,161)	(10,064,050)
Pre-merger Utah	108TP	SG	(403,777,356)	(415,338,612)	(11,561,256)
Post-merger	108TP	SG	(509,768,990)	(630,835,492)	(121,066,502)
Total Transmission Plant			<u>(1,287,968,456)</u>	<u>(1,430,660,265)</u>	<u>(142,691,808)</u>
Distribution Plant:					
California	108364	CA	(106,944,902)	(117,169,215)	(10,224,313)
Oregon	108364	OR	(830,848,820)	(901,268,130)	(70,419,310)
Washington	108364	WA	(188,544,636)	(205,721,475)	(17,176,838)
Eastern Wyoming	108364	WYP	(197,163,204)	(214,520,684)	(17,357,480)
Utah	108364	UT	(783,743,829)	(854,293,484)	(70,549,655)
Idaho	108364	ID	(124,076,512)	(133,925,056)	(9,848,544)
Western Wyoming	108364	WYU	(41,615,869)	(46,195,820)	(4,579,951)
Total Distribution Plant			<u>(2,272,937,773)</u>	<u>(2,473,093,864)</u>	<u>(200,156,091)</u>
General Plant:					
California	108GP	CA	(4,614,363)	(4,713,044)	(98,681)
Oregon	108GP	OR	(51,253,364)	(53,455,763)	(2,202,399)
Washington	108GP	WA	(19,268,884)	(20,462,305)	(1,193,421)
Eastern Wyoming	108GP	WYP	(19,459,592)	(20,860,667)	(1,401,075)
Utah	108GP	UT	(61,238,082)	(68,614,065)	(7,375,983)
Idaho	108GP	ID	(11,485,758)	(12,145,967)	(660,209)
Western Wyoming	108GP	WYU	(4,820,206)	(5,259,427)	(439,221)
Pre-merger Pacific	108GP	SG	(2,222,207)	(613,498)	1,608,709
Pre-merger Utah	108GP	SG	(3,487,242)	(732,110)	2,755,132
Post-merger	108GP	SG	(63,709,516)	(77,948,077)	(14,238,561)
General Office	108GP	SO	(83,226,150)	(77,720,397)	5,505,752
General Office	108GP	SG	(2,107,349)	(1,989,720)	117,629
General Office	108GP	SG	(55,709)	(56,859)	(1,150)
Customer Service	108GP	CN	(8,549,673)	(8,567,792)	(18,119)
Fuel Related	108GP	SE	(313,425)	(297,022)	16,403
Total General Plant			<u>(335,811,520)</u>	<u>(353,436,713)</u>	<u>(17,625,193)</u>
Mining Plant:					
Coal Mine	108MP	SE	(164,773,961)	(189,530,811)	(24,756,850)
Total Mining Plant			<u>(164,773,961)</u>	<u>(189,530,811)</u>	<u>(24,756,850)</u>
Total Depreciation Reserve			<u>(7,377,615,266)</u>	<u>(8,182,993,885)</u>	<u>(805,378,620)</u>

Ref 6.2

Rocky Mountain Power
Utah General Rate Case - June 2015
Depreciation and Amortization Reserve Summary

Description	Account	Factor	13 Month Average June 2013 Reserve	Test Period Reserve (13 Month Average)	Adjustment to Test Period	
AMORTIZATION RESERVE						
Intangible Plant:						
California	111IP	CA	-	-	-	
Customer Service	111IP	CN	(106,453,336)	(115,283,890)	(8,830,553)	
Idaho	111IP	ID	(796,071)	(837,798)	(41,727)	
Pre-merger Utah	111IP	SG	(382,707)	(415,714)	(33,008)	
Oregon	111IP	OR	(68,778)	(97,932)	(29,155)	
Fuel Related	111IP	SE	(1,960,814)	(2,596,754)	(635,940)	
Post-merger	111IP	SG	(55,649,344)	(57,012,571)	(1,363,227)	
Hydro Relicensing	111IP	SG-P	(19,285,500)	(23,319,536)	(4,034,035)	
Hydro Relicensing	111IP	SG-U	(3,985,298)	(4,583,497)	(598,199)	
General Office	111IP	SO	(275,518,064)	(286,777,969)	(11,259,905)	
Pre-merger Pacific	111IP	SG	-	103,373	103,373	
Utah	111IP	UT	(47,975)	(86,720)	(38,745)	
Washington	111IP	WA	-	857	857	
Eastern Wyoming	111IP	WYP	(446,140)	(735,492)	(289,352)	
Western Wyoming	111IP	WYU	-	-	-	
General Office	111IP	SG	(425,227)	(538,785)	(113,558)	
Total Intangible Plant			(465,019,253)	(492,182,427)	(27,163,174)	
Hydro Production Plant:						
Pre-merger Pacific	111HP	SG	-	-	-	
Post-merger	111HP	SG-P	(610,751)	(1,159,268)	(548,517)	
Post-merger	111HP	SG-U	(117,818)	-	117,818	
Total Hydro Plant			(728,569)	(1,159,268)	(430,699)	
Other Production Plant:						
Post-merger	111OP	SG	-	-	-	
Total Other Plant			-	-	-	
General Plant:						
California	111GP	CA	(303,085)	(495,848)	(192,763)	
General Office	111GP	CN	(3,246,477)	(3,423,579)	(177,101)	
General Office	111GP	SG	(5,455)	(22,182)	(16,727)	
Oregon	111GP	OR	(3,769,958)	(4,396,261)	(626,303)	
General Office	111GP	SO	(12,618,675)	(15,164,054)	(2,545,379)	
Idaho	111GP	ID	(10,510)	(180,761)	(170,251)	
Utah	111GP	UT	(13,244)	(14,668)	(1,424)	
Washington	111GP	WA	(1,350,037)	(1,357,723)	(7,686)	
Eastern Wyoming	111GP	WYP	(4,278,482)	(5,047,343)	(768,861)	
Western Wyoming	111GP	WYU	(40,420)	(40,613)	(193)	
Total General Plant			(25,636,344)	(30,143,032)	(4,506,688)	
Total Amortization Reserve			(491,384,166)	(523,484,727)	(32,100,561)	Ref 6.2.1
Total Depreciation & Amortization Reserve			(7,868,999,432)	(8,706,478,612)	(837,479,181)	Ref. 6.2.11
Klamath Hydroelectric Settlement Agreement			(11,271,215)	7,300,166	18,571,381	Ref. 8.11
Little Mountain			-	1,935,470	1,935,470	Ref. 5.3
Carbon			-	23,455,433	23,455,433	Ref. 8.13
Depreciation Study			-	39,042,375	39,042,375	Ref. 6.3
Misc Asset Sales - Remove Condit			(902,743)	-	902,743	Ref. 8.12
Misc Asset Sales - Remove St. Anthony			(504,529)	-	504,529	Ref. 8.12
Misc Asset Sales - Remove Deseret Power			(323,223)	-	323,223	Ref. 8.12
			(7,882,001,142)	(8,634,745,168)	(752,744,027)	

Description	Factor	Adjusted Reserve Balance Jun 2013	Adjustments	Adjusted Reserve Balance Jul 2013	Adjustments	Adjusted Reserve Balance Aug 2013	Adjustments	Adjusted Reserve Balance Sep 2013	Adjustments	Adjusted Reserve Balance Oct 2013	Adjustments	Adjusted Reserve Balance Nov 2013	Adjustments	Adjusted Reserve Balance Dec 2013	Adjustments	Adjusted Reserve Balance Jan 2014
AMORTIZATION RESERVE																
Intangible Plant:																
California	CA	(108,643,453)	(297,061)	(110,240,514)	(297,019)	(110,537,534)	(1,730)	(110,834,511)	(296,936)	(111,131,447)	(296,894)	(111,428,341)	(296,852)	(111,725,193)	(296,811)	(112,022,004)
Customer Service	CN	(808,654)	(1,730)	(806,384)	(1,730)	(810,115)	(1,730)	(811,845)	(1,730)	(813,575)	(1,730)	(815,305)	(1,730)	(817,036)	(1,730)	(818,766)
Idaho	ID	(390,934)	(1,377)	(392,311)	(1,377)	(393,688)	(1,377)	(395,064)	(1,377)	(396,441)	(1,377)	(397,818)	(1,377)	(399,194)	(1,377)	(400,571)
Montana	MT	(77,094)	(1,161)	(78,196)	(1,161)	(79,357)	(1,161)	(80,519)	(1,161)	(81,680)	(1,161)	(82,841)	(1,161)	(84,002)	(1,161)	(85,164)
Idaho Related	SE	(2,104,761)	(22,977)	(2,127,738)	(23,242)	(2,150,980)	(23,506)	(2,174,270)	(23,771)	(2,197,608)	(24,036)	(2,220,897)	(24,301)	(2,244,187)	(24,566)	(2,267,476)
Post-merger	SG	(153,720)	(153,720)	(307,440)	(153,720)	(461,160)	(153,720)	(614,880)	(153,720)	(768,600)	(153,720)	(922,320)	(153,720)	(1,076,040)	(153,720)	(1,229,760)
Hydro Relicensing	SG-P	(4,139,180)	(24,095)	(4,163,895)	(24,709)	(4,188,997)	(24,709)	(4,213,287)	(24,698)	(4,237,985)	(24,688)	(4,262,683)	(24,678)	(4,287,381)	(24,668)	(4,312,079)
General Office	SG-U	(271,060,183)	(811,339)	(272,771,521)	(808,281)	(273,578,782)	(805,009)	(274,386,061)	(801,737)	(275,195,300)	(798,485)	(276,004,579)	(795,233)	(276,813,818)	(791,981)	(277,623,057)
Pre-merger Pacific	SG	(53,743)	5,743	(59,486)	5,743	(65,229)	5,743	(70,972)	5,743	(76,715)	5,743	(82,458)	5,743	(88,201)	5,743	(93,944)
Utah	UT	(53,747)	(1,832)	(55,579)	(1,832)	(57,411)	(1,832)	(59,244)	(1,832)	(61,076)	(1,832)	(62,908)	(1,832)	(64,740)	(1,832)	(66,572)
Washington	WA	(518,609)	48	(518,121)	48	(517,633)	48	(517,145)	48	(516,657)	48	(516,169)	48	(515,681)	48	(515,193)
Western Wyoming	WV	(518,609)	(12,117)	(530,726)	(12,117)	(542,843)	(12,102)	(554,959)	(12,087)	(567,076)	(12,072)	(579,192)	(12,057)	(591,309)	(12,042)	(603,425)
Wyoming	WY	(518,609)	48	(518,121)	48	(517,633)	48	(517,145)	48	(516,657)	48	(516,169)	48	(515,681)	48	(515,193)
General Office	WYU	(538,765)	-	(538,765)	-	(538,765)	-	(538,765)	-	(538,765)	-	(538,765)	-	(538,765)	-	(538,765)
Non-Plant	SG	(470,139,886)	(1,230,249)	(471,370,235)	(1,225,130)	(472,601,584)	(1,220,021)	(473,832,933)	(1,214,902)	(475,064,282)	(1,209,793)	(476,296,631)	(1,204,684)	(477,530,380)	(1,200,575)	(478,793,979)
Total Intangible Plant																
Hydro Production Plant:																
Pre-merger Pacific	SG	(747,898)	-	(747,898)	-	(747,898)	-	(747,898)	-	(747,898)	-	(747,898)	-	(747,898)	-	(747,898)
Post-merger	SG-P	(174,898)	(22,854)	(197,752)	(22,854)	(220,606)	(22,854)	(243,460)	(22,854)	(266,314)	(22,854)	(289,168)	(22,854)	(312,022)	(22,854)	(334,876)
Post-merger	SG-U	(747,898)	(22,854)	(770,752)	(22,854)	(793,606)	(22,854)	(816,460)	(22,854)	(839,314)	(22,854)	(862,168)	(22,854)	(885,022)	(22,854)	(907,876)
Total Hydro Plant																
Other Production Plant:																
Pre-merger Pacific	SG	(338,675)	-	(338,675)	-	(338,675)	-	(338,675)	-	(338,675)	-	(338,675)	-	(338,675)	-	(338,675)
Post-merger	SG-P	(338,675)	(6,676)	(345,351)	(6,676)	(352,027)	(6,676)	(358,703)	(6,676)	(365,379)	(6,676)	(372,055)	(6,676)	(378,811)	(6,676)	(385,567)
Post-merger	SG-U	(338,675)	(6,676)	(345,351)	(6,676)	(352,027)	(6,676)	(358,703)	(6,676)	(365,379)	(6,676)	(372,055)	(6,676)	(378,811)	(6,676)	(385,567)
Total Other Plant																
General Plant:																
California	CA	(338,675)	(6,676)	(345,351)	(6,676)	(352,027)	(6,676)	(358,703)	(6,676)	(365,379)	(6,676)	(372,055)	(6,676)	(378,811)	(6,676)	(385,567)
General Office	CN	(3,312,461)	(6,179)	(3,318,640)	(6,179)	(3,324,819)	(6,179)	(3,330,998)	(6,179)	(3,337,177)	(6,179)	(3,343,356)	(6,179)	(3,349,535)	(6,179)	(3,355,714)
General Office	OR	(22,182)	(22,182)	(44,364)	(22,182)	(66,546)	(22,182)	(88,728)	(22,182)	(110,910)	(22,182)	(133,092)	(22,182)	(155,274)	(22,182)	(177,456)
General Office	SO	(3,930,965)	(25,850)	(3,956,815)	(25,850)	(3,982,665)	(25,850)	(4,008,515)	(25,850)	(4,034,365)	(25,850)	(4,060,215)	(25,850)	(4,086,065)	(25,850)	(4,111,915)
General Office	SG	(12,829,874)	(129,732)	(12,959,606)	(129,732)	(13,089,338)	(129,732)	(13,219,070)	(129,732)	(13,348,802)	(129,732)	(13,478,534)	(129,732)	(13,608,266)	(129,732)	(13,738,000)
Idaho	UT	(52,660)	(7,117)	(59,777)	(7,117)	(66,894)	(7,117)	(74,011)	(7,117)	(81,128)	(7,117)	(88,245)	(7,117)	(95,362)	(7,117)	(102,479)
Utah	WA	(1,248,071)	(6,090)	(1,254,161)	(6,090)	(1,260,251)	(6,090)	(1,266,341)	(6,090)	(1,272,431)	(6,090)	(1,278,521)	(6,090)	(1,284,611)	(6,090)	(1,290,701)
Washington	WV	(4,484,048)	(31,294)	(4,515,342)	(31,294)	(4,546,636)	(31,294)	(4,577,930)	(31,294)	(4,609,224)	(31,294)	(4,640,518)	(31,294)	(4,671,812)	(31,294)	(4,703,106)
Western Wyoming	WYU	(39,683)	(53)	(39,736)	(53)	(39,789)	(53)	(39,842)	(53)	(39,895)	(53)	(39,948)	(53)	(40,001)	(53)	(40,054)
Total General Plant																
Total Amortization Reserve																
Total Depreciation & Amortization Reserve																
		(6,887,457,039)	(32,496,348)	(6,919,953,387)	(32,195,858)	(6,952,449,745)	(32,195,858)	(6,985,146,103)	(32,195,858)	(7,017,842,461)	(32,195,858)	(7,050,538,819)	(32,195,858)	(7,083,235,177)	(32,195,858)	(7,115,930,935)

Description	Feb 2014		Mar 2014		Apr 2014		May 2014		Jun 2014		Jul 2014		Aug 2014	
	Adjusted Reserve Balance	Adjustments	Adjusted Reserve Balance	Adjustments	Adjusted Reserve Balance	Adjustments	Adjusted Reserve Balance	Adjustments	Adjusted Reserve Balance	Adjustments	Adjusted Reserve Balance	Adjustments	Adjusted Reserve Balance	Adjustments
AMORTIZATION RESERVE														
Intangible Plant:														
California	(296,769)	(1,730)	(112,618,733)	(296,727)	(1,730)	(112,618,500)	(296,654)	(1,730)	(113,208,829)	(296,602)	(1,730)	(113,501,900)	(296,518)	(1,730)
Customer Service	(1,377)	(401,948)	(620,696)	(1,377)	(403,324)	(825,227)	(1,377)	(406,077)	(625,957)	(1,377)	(407,454)	(825,146)	(1,377)	(410,207)
Idaho	(1,161)	(86,325)	(86,325)	(1,161)	(86,647)	(86,647)	(1,161)	(86,808)	(86,647)	(1,161)	(86,968)	(86,647)	(1,161)	(86,200)
Post-merger	(28,390)	(2,303,969)	(2,332,359)	(28,329)	(2,331,697)	(2,360,026)	(28,334)	(2,358,513)	(2,360,079)	(28,334)	(2,356,187)	(2,360,079)	(28,498)	(2,358,498)
Post-merger Pacific	(18,521)	(58,223,323)	(58,241,844)	(113,025)	(58,112,488)	(58,225,513)	(116,034)	(57,895,935)	(58,241,844)	(116,034)	(57,764,368)	(58,241,844)	(116,034)	(57,519,610)
Hydro Relicensing	(132,245)	(21,966,900)	(22,099,145)	(132,245)	(22,099,145)	(22,099,145)	(132,245)	(22,099,145)	(132,245)	(132,245)	(22,099,145)	(132,245)	(22,099,145)	(132,245)
General Office	(616,954)	(278,473,941)	(279,090,895)	(817,103)	(279,290,144)	(280,107,427)	(822,811)	(280,930,238)	(280,107,427)	(822,811)	(281,758,645)	(822,811)	(282,581,456)	
Utah	5,743	(68,044)	(62,301)	5,743	(62,296)	(56,553)	5,743	(56,553)	(56,553)	5,743	(56,553)	(56,553)	5,743	(56,553)
Post-merger Pacific	(1,832)	(70,236)	(72,068)	(1,832)	(72,068)	(73,900)	(1,832)	(73,900)	(73,900)	(1,832)	(75,732)	(1,832)	(77,564)	(1,832)
Washington	48	381	429	48	428	476	48	476	476	48	476	48	476	48
Eastern Wyoming	(12,064)	(615,332)	(627,396)	(12,066)	(627,388)	(639,436)	(12,041)	(639,436)	(639,436)	(12,025)	(639,436)	(639,436)	(12,018)	(639,436)
Western Wyoming	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	(538,785)	-	(538,785)	(538,785)	-	(538,785)	(538,785)	-	(538,785)	(538,785)	-	(538,785)	(538,785)	-
Klamath	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant	(1,222,858)	(478,946,353)	(480,175,311)	(1,222,858)	(481,166,616)	(482,384,417)	(1,222,858)	(483,605,105)	(484,829,814)	(1,222,858)	(486,052,760)	(1,222,858)	(487,273,369)	(1,222,858)
Hydro Production Plant:														
Post-merger Pacific	(22,854)	(930,729)	(953,583)	(22,854)	(953,583)	(976,437)	(22,854)	(976,437)	(999,290)	(22,854)	(1,022,144)	(22,854)	(1,067,998)	(22,854)
Post-merger	(22,854)	(930,729)	(953,583)	(22,854)	(953,583)	(976,437)	(22,854)	(976,437)	(999,290)	(22,854)	(1,022,144)	(22,854)	(1,067,998)	(22,854)
Total Hydro Plant	(22,854)	(930,729)	(953,583)	(22,854)	(953,583)	(976,437)	(22,854)	(976,437)	(999,290)	(22,854)	(1,022,144)	(22,854)	(1,067,998)	(22,854)
Other Production Plant:														
Total Other Plant														
California	(8,676)	(409,983)	(418,659)	(8,676)	(418,659)	(427,335)	(8,676)	(427,335)	(436,011)	(8,676)	(444,687)	(8,676)	(461,143)	(8,676)
General Office	(6,173)	(3,361,947)	(3,418,120)	(6,173)	(3,418,120)	(3,474,293)	(6,173)	(3,530,466)	(3,586,639)	(6,173)	(3,692,812)	(6,173)	(3,805,085)	(6,173)
Oregon	(25,850)	(4,137,853)	(4,163,703)	(25,850)	(4,163,703)	(4,189,553)	(25,850)	(4,215,403)	(4,241,153)	(25,850)	(4,267,012)	(25,850)	(4,292,862)	(25,850)
General Office	(129,732)	(13,866,732)	(13,996,464)	(129,732)	(13,996,464)	(14,126,196)	(129,732)	(14,255,928)	(14,385,661)	(129,732)	(14,515,363)	(129,732)	(14,644,125)	(129,732)
Idaho	(7,117)	(108,994)	(116,111)	(7,117)	(116,111)	(123,227)	(7,117)	(130,344)	(137,460)	(7,117)	(145,577)	(7,117)	(152,704)	(7,117)
Utah	(6,036)	(14,002)	(14,002)	(6,036)	(14,122)	(14,243)	(6,036)	(14,363)	(14,504)	(6,036)	(14,665)	(6,036)	(15,027)	(6,036)
Washington	(6,036)	(1,257,361)	(1,263,397)	(6,036)	(1,263,397)	(1,269,433)	(6,036)	(1,275,469)	(1,281,505)	(6,036)	(1,287,541)	(6,036)	(1,293,577)	(6,036)
Western Wyoming	(4,925)	(4,925)	(4,925)	(4,925)	(4,925)	(4,925)	(4,925)	(4,925)	(4,925)	(4,925)	(4,925)	(4,925)	(4,925)	(4,925)
General Office	(53)	(40,985)	(41,038)	(53)	(41,038)	(41,091)	(53)	(41,144)	(41,197)	(53)	(41,250)	(53)	(41,303)	(53)
Total General Plant	(214,992)	(27,993,112)	(28,208,104)	(214,992)	(28,423,090)	(28,638,088)	(214,992)	(29,068,076)	(29,313,064)	(214,992)	(30,018,052)	(214,992)	(30,763,038)	(214,992)
Total Amortization Reserve	(1,480,704)	(808,940,165)	(809,153,915)	(1,480,704)	(810,333,303)	(811,362,905)	(1,480,704)	(812,633,283)	(813,662,877)	(1,480,704)	(815,074,912)	(1,480,704)	(817,515,950)	(1,480,704)
Total Depreciation & Amortization Reserve														
	(42,320,366)	(6,344,734,329)	(6,387,054,658)	(42,382,251)	(6,389,116,580)	(6,431,438,834)	(42,444,146)	(6,433,513,617)	(6,475,843,631)	(42,506,031)	(6,478,161,644)	(42,567,926)	(6,480,639,692)	(42,629,821)

Description	Reserve Balance Sep 2014		Reserve Balance Oct 2014		Reserve Balance Nov 2014		Reserve Balance Dec 2014		Reserve Balance Jan 2015		Reserve Balance Feb 2015		Reserve Balance Mar 2015		Reserve Balance Apr 2015	
	Factor	Adjustments	Factor	Adjustments	Factor	Adjustments	Factor	Adjustments	Factor	Adjustments	Factor	Adjustments	Factor	Adjustments	Factor	Adjustments
DEPRECIATION RESERVE																
Steam Production Plant:																
Pre-merger Utah		(745,822,543)		(745,822,543)		(745,822,543)		(745,822,543)		(745,822,543)		(745,822,543)		(745,822,543)		(745,822,543)
Post-merger Utah		(791,141,578)		(791,141,578)		(791,141,578)		(791,141,578)		(791,141,578)		(791,141,578)		(791,141,578)		(791,141,578)
Coal		(867,236,242)		(867,236,242)		(867,236,242)		(867,236,242)		(867,236,242)		(867,236,242)		(867,236,242)		(867,236,242)
Geothermal - Blunsli		(5,155,176)		(5,155,176)		(5,155,176)		(5,155,176)		(5,155,176)		(5,155,176)		(5,155,176)		(5,155,176)
Carbon		(88,806,135)		(88,806,135)		(88,806,135)		(88,806,135)		(88,806,135)		(88,806,135)		(88,806,135)		(88,806,135)
Pollution Control Equipment		(11,600,081)		(11,600,081)		(11,600,081)		(11,600,081)		(11,600,081)		(11,600,081)		(11,600,081)		(11,600,081)
Pollution Control Equipment		(21,356)		(21,356)		(21,356)		(21,356)		(21,356)		(21,356)		(21,356)		(21,356)
Other Steam Plant		(173,372,872)		(173,372,872)		(173,372,872)		(173,372,872)		(173,372,872)		(173,372,872)		(173,372,872)		(173,372,872)
Hydro Production Plant:																
Pre-merger Pacific		(131,354,808)		(131,354,808)		(131,354,808)		(131,354,808)		(131,354,808)		(131,354,808)		(131,354,808)		(131,354,808)
Pre-merger Utah		(30,161,674)		(30,161,674)		(30,161,674)		(30,161,674)		(30,161,674)		(30,161,674)		(30,161,674)		(30,161,674)
Post-merger		(82,960,871)		(82,960,871)		(82,960,871)		(82,960,871)		(82,960,871)		(82,960,871)		(82,960,871)		(82,960,871)
Post-merger		(24,866,867)		(24,866,867)		(24,866,867)		(24,866,867)		(24,866,867)		(24,866,867)		(24,866,867)		(24,866,867)
Klamath		(439,950,169)		(439,950,169)		(439,950,169)		(439,950,169)		(439,950,169)		(439,950,169)		(439,950,169)		(439,950,169)
Total Hydro Plant		(2,028,927,168)		(2,028,927,168)		(2,028,927,168)		(2,028,927,168)		(2,028,927,168)		(2,028,927,168)		(2,028,927,168)		(2,028,927,168)
Other Production Plant:																
Pre-merger Utah		(165,198)		(165,198)		(165,198)		(165,198)		(165,198)		(165,198)		(165,198)		(165,198)
Post-merger		(266,534,460)		(266,534,460)		(266,534,460)		(266,534,460)		(266,534,460)		(266,534,460)		(266,534,460)		(266,534,460)
Post-merger Wind		(487,767,670)		(487,767,670)		(487,767,670)		(487,767,670)		(487,767,670)		(487,767,670)		(487,767,670)		(487,767,670)
Post-merger		(26,526,000)		(26,526,000)		(26,526,000)		(26,526,000)		(26,526,000)		(26,526,000)		(26,526,000)		(26,526,000)
Total Other Plant		(760,662,934)		(760,662,934)		(760,662,934)		(760,662,934)		(760,662,934)		(760,662,934)		(760,662,934)		(760,662,934)
Transmission Plant:																
Pre-merger Pacific		(383,685,646)		(383,685,646)		(383,685,646)		(383,685,646)		(383,685,646)		(383,685,646)		(383,685,646)		(383,685,646)
Pre-merger Utah		(476,318,816)		(476,318,816)		(476,318,816)		(476,318,816)		(476,318,816)		(476,318,816)		(476,318,816)		(476,318,816)
Post-merger		(616,598,628)		(616,598,628)		(616,598,628)		(616,598,628)		(616,598,628)		(616,598,628)		(616,598,628)		(616,598,628)
Total Transmission Plant		(1,476,552,989)		(1,476,552,989)		(1,476,552,989)		(1,476,552,989)		(1,476,552,989)		(1,476,552,989)		(1,476,552,989)		(1,476,552,989)
Distribution Plant:																
California		(115,846,376)		(115,846,376)		(115,846,376)		(115,846,376)		(115,846,376)		(115,846,376)		(115,846,376)		(115,846,376)
Oregon		(892,997,223)		(892,997,223)		(892,997,223)		(892,997,223)		(892,997,223)		(892,997,223)		(892,997,223)		(892,997,223)
Washington		(203,720,995)		(203,720,995)		(203,720,995)		(203,720,995)		(203,720,995)		(203,720,995)		(203,720,995)		(203,720,995)
Eastern Wyoming		(212,320,316)		(212,320,316)		(212,320,316)		(212,320,316)		(212,320,316)		(212,320,316)		(212,320,316)		(212,320,316)
Western Wyoming		(645,959,853)		(645,959,853)		(645,959,853)		(645,959,853)		(645,959,853)		(645,959,853)		(645,959,853)		(645,959,853)
Utah		(48,674,071)		(48,674,071)		(48,674,071)		(48,674,071)		(48,674,071)		(48,674,071)		(48,674,071)		(48,674,071)
Western Wyoming		(155,696,205)		(155,696,205)		(155,696,205)		(155,696,205)		(155,696,205)		(155,696,205)		(155,696,205)		(155,696,205)
Total Distribution Plant		(2,448,213,324)		(2,448,213,324)		(2,448,213,324)		(2,448,213,324)		(2,448,213,324)		(2,448,213,324)		(2,448,213,324)		(2,448,213,324)
General Plant:																
California		(4,722,283)		(4,722,283)		(4,722,283)		(4,722,283)		(4,722,283)		(4,722,283)		(4,722,283)		(4,722,283)
Oregon		(53,335,426)		(53,335,426)		(53,335,426)		(53,335,426)		(53,335,426)		(53,335,426)		(53,335,426)		(53,335,426)
Washington		(30,442,056)		(30,442,056)		(30,442,056)		(30,442,056)		(30,442,056)		(30,442,056)		(30,442,056)		(30,442,056)
Eastern Wyoming		(20,801,650)		(20,801,650)		(20,801,650)		(20,801,650)		(20,801,650)		(20,801,650)		(20,801,650)		(20,801,650)
Utah		(87,862,776)		(87,862,776)		(87,862,776)		(87,862,776)		(87,862,776)		(87,862,776)		(87,862,776)		(87,862,776)
Western Wyoming		(109,158,593)		(109,158,593)		(109,158,593)		(109,158,593)		(109,158,593)		(109,158,593)		(109,158,593)		(109,158,593)
Pre-merger Pacific		(615,226,220)		(615,226,220)		(615,226,220)		(615,226,220)		(615,226,220)		(615,226,220)		(615,226,220)		(615,226,220)
Pre-merger Utah		(1,171,963)		(1,171,963)		(1,171,963)		(1,171,963)		(1,171,963)		(1,171,963)		(1,171,963)		(1,171,963)
Post-merger		(76,254,538)		(76,254,538)		(76,254,538)		(76,254,538)		(76,254,538)		(76,254,538)		(76,254,538)		(76,254,538)
General Office		(78,693,780)		(78,693,780)		(78,693,780)		(78,693,780)		(78,693,780)		(78,693,780)		(78,693,780)		(78,693,780)
General Office		(2,012,658)		(2,012,658)		(2,012,658)		(2,012,658)		(2,012,658)		(2,012,658)		(2,012,658)		(2,012,658)
Customer Service		(8,596,103)		(8,596,103)		(8,596,103)		(8,596,103)		(8,596,103)		(8,596,103)		(8,596,103)		(8,596,103)
Fuel Related		(235,968)		(235,968)		(235,968)		(235,968)		(235,968)		(235,968)		(235,968)		(235,968)
Total General Plant		(3,827,407,495)		(3,827,407,495)		(3,827,407,495)		(3,827,407,495)		(3,827,407,495)		(3,827,407,495)		(3,827,407,495)		(3,827,407,495)
Mining Plant:																
Coal Mine		(184,596,663)		(184,596,663)		(184,596,663)		(184,596,663)		(184,596,663)		(184,596,663)		(184,596,663)		(184,596,663)
Total Mining Plant		(184,596,663)		(184,596,663)		(184,596,663)		(184,596,663)		(184,596,663)		(184,596,663)		(184,596,663)		(184,596,663)
Total Depreciation Reserve																
		(8,177,617,698)		(8,177,617,698)		(8,177,617,698)		(8,177,617,698)		(8,177,617,698)		(8,177,617,698)		(8,177,617,698)		(8,177,617,698)

Description	Factor	Adjusted Reserve Balance Sep 2014	Adjustments	Adjusted Reserve Balance Oct 2014	Adjustments	Adjusted Reserve Balance Nov 2014	Adjustments	Adjusted Reserve Balance Dec 2014	Adjustments	Adjusted Reserve Balance Jan 2015	Adjustments	Adjusted Reserve Balance Feb 2015	Adjustments	Adjusted Reserve Balance Mar 2015	Adjustments	Adjusted Reserve Balance Apr 2015
AMORTIZATION RESERVE																
Intangible Plant:																
California	CA	(114,304,985)	(296,435)	(114,601,420)	(296,393)	(114,897,813)	(296,351)	(115,194,164)	(296,309)	(115,490,474)	(296,268)	(115,786,741)	(296,226)	(116,083,007)	(296,184)	(116,379,191)
Customer Service	CN	(839,628)	(1,730)	(841,358)	(1,730)	(843,088)	(1,730)	(844,818)	(1,730)	(846,548)	(1,730)	(848,278)	(1,730)	(850,008)	(1,730)	(851,738)
Idaho	ID	(411,584)	(1,377)	(412,961)	(1,377)	(414,338)	(1,377)	(415,715)	(1,377)	(417,092)	(1,377)	(418,469)	(1,377)	(419,846)	(1,377)	(421,223)
Montana	MT	(94,451)	(1,161)	(95,612)	(1,161)	(96,773)	(1,161)	(97,934)	(1,161)	(99,095)	(1,160)	(100,256)	(1,160)	(101,417)	(1,160)	(102,578)
Fuel Related	SE	(2,502,259)	(28,490)	(2,530,749)	(28,433)	(2,559,239)	(28,376)	(2,587,729)	(28,319)	(2,616,219)	(28,262)	(2,644,709)	(28,205)	(2,673,199)	(28,148)	(2,701,689)
Post-merger	SG	(57,367,162)	121,750	(57,245,412)	124,234	(57,123,662)	126,718	(57,001,912)	129,202	(56,880,162)	131,686	(56,758,412)	134,170	(56,636,662)	136,654	(56,514,912)
Hydro Production Plant	SG-P	(22,559,813)	(1,730)	(22,561,543)	(1,730)	(22,563,273)	(1,730)	(22,565,003)	(1,730)	(22,566,733)	(1,730)	(22,568,463)	(1,730)	(22,570,193)	(1,730)	(22,571,923)
Hydro Production Plant	SG-U	(34,969,813)	(34,969)	(35,004,782)	(34,969)	(35,039,751)	(34,969)	(35,074,720)	(34,969)	(35,109,689)	(34,969)	(35,144,658)	(34,969)	(35,179,627)	(34,969)	(35,214,596)
General Office	SG-J	(284,251,983)	(833,942)	(285,085,925)	(833,942)	(285,920,867)	(833,942)	(286,754,809)	(833,942)	(287,588,751)	(833,942)	(288,422,693)	(833,942)	(289,256,635)	(833,942)	(290,090,527)
Pre-merger Pacific	SG	86,144	5,743	91,887	5,743	97,630	5,743	103,373	5,743	109,116	5,743	114,858	5,743	120,601	5,743	126,344
Utah	UT	(81,226)	(1,831)	(83,057)	(1,831)	(84,888)	(1,831)	(86,719)	(1,831)	(88,550)	(1,831)	(90,381)	(1,831)	(92,212)	(1,831)	(94,043)
Washington	WA	714	48	762	48	810	48	858	48	906	48	954	48	1,002	48	1,047
Eastern Wyoming	WYP	(698,582)	(12,002)	(710,584)	(11,985)	(722,586)	(11,968)	(734,588)	(11,951)	(746,590)	(11,934)	(758,592)	(11,917)	(770,594)	(11,899)	(782,596)
Western Wyoming	WYU	(538,785)	-	(538,785)	-	(538,785)	-	(538,785)	-	(538,785)	-	(538,785)	-	(538,785)	-	(538,785)
General Office	SG	(488,494,851)	(1,224,611)	(489,719,462)	(1,224,366)	(490,944,073)	(1,224,121)	(492,168,684)	(1,223,876)	(493,393,295)	(1,223,631)	(494,617,906)	(1,223,386)	(495,842,517)	(1,223,141)	(497,067,128)
Total Intangible Plant																
Hydro Production Plant:																
Pre-merger Pacific	SG	(1,090,706)	(22,854)	(1,113,560)	(22,854)	(1,136,414)	(22,854)	(1,159,268)	(22,854)	(1,182,122)	(22,854)	(1,204,976)	(22,854)	(1,227,830)	(22,854)	(1,250,684)
Post-merger	SG-P	(1,060,706)	(22,854)	(1,113,560)	(22,854)	(1,136,414)	(22,854)	(1,159,268)	(22,854)	(1,182,122)	(22,854)	(1,204,976)	(22,854)	(1,227,830)	(22,854)	(1,250,684)
Total Hydro Plant																
Other Production Plant:																
Post-merger	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant																
General Plant:																
California	CA	(468,819)	(6,676)	(475,495)	(6,676)	(482,171)	(6,676)	(488,847)	(6,676)	(495,523)	(6,676)	(502,199)	(6,676)	(508,875)	(6,676)	(515,551)
General Office	CN	(3,402,059)	(6,173)	(3,408,232)	(6,173)	(3,414,405)	(6,173)	(3,420,578)	(6,173)	(3,426,751)	(6,173)	(3,432,924)	(6,173)	(3,439,097)	(6,173)	(3,445,270)
General Office	DR	(2,182)	(22,182)	(24,364)	(22,182)	(46,546)	(22,182)	(68,728)	(22,182)	(90,910)	(22,182)	(113,092)	(22,182)	(135,274)	(22,182)	(157,456)
General Office	SO	(14,774,859)	(25,850)	(14,800,709)	(25,850)	(14,826,559)	(25,850)	(14,852,409)	(25,850)	(14,878,259)	(25,850)	(14,904,109)	(25,850)	(14,929,959)	(25,850)	(14,955,809)
Idaho	ID	(159,411)	(7,117)	(166,528)	(7,117)	(173,645)	(7,117)	(180,762)	(7,117)	(187,879)	(7,117)	(195,000)	(7,117)	(202,121)	(7,117)	(209,242)
Utah	UT	(14,486)	(61)	(14,547)	(61)	(14,608)	(61)	(14,669)	(61)	(14,730)	(61)	(14,791)	(61)	(14,852)	(61)	(14,913)
Washington	WA	(1,359,615)	(6,394)	(1,366,009)	(6,394)	(1,372,403)	(6,394)	(1,378,797)	(6,394)	(1,385,191)	(6,394)	(1,391,585)	(6,394)	(1,397,979)	(6,394)	(1,404,373)
Eastern Wyoming	WYP	(4,454,454)	(31,394)	(4,485,848)	(31,394)	(4,517,242)	(31,394)	(4,548,636)	(31,394)	(4,580,030)	(31,394)	(4,611,424)	(31,394)	(4,642,818)	(31,394)	(4,674,212)
Western Wyoming	WYU	(40,454)	(53)	(40,507)	(53)	(40,560)	(53)	(40,613)	(53)	(40,666)	(53)	(40,719)	(53)	(40,772)	(53)	(40,825)
Total General Plant																
Total Amortization Reserve																
Total Depreciation & Amortization Reserve																
		(8,636,755,290)	(44,741,038)	(8,681,496,329)	(44,703,842)	(8,726,247,371)	(44,666,646)	(8,771,003,417)	(44,630,350)	(8,815,758,463)	(44,593,154)	(8,860,513,509)	(44,555,858)	(8,905,269,555)	(44,518,562)	(8,950,024,601)

Rocky Mountain Power
 Utah Coal Rate Case - June 2015
 Jun 2013 - Jun 2015
 Depreciation & Amortization Reserve

Description	Factor	Adjustments	Adjusted Reserve Balance May 2015	Adjustments	Adjusted Reserve Balance Jun 2015	13 Month Avg June 2015 Balance
DEPRECIATION RESERVE						
Steam Production Plant:						
Pre-merger Pacific	SG	(1,004,878)	(753,765,556)	(1,001,171)	(754,766,727)	(748,877,952)
Pre-merger Utah	SG	(1,397,614)	(800,684,183)	(1,394,098)	(802,278,882)	(794,547,238)
Post-merger	SG	(10,155,652)	(613,282,321)	(10,283,658)	(624,175,979)	(674,564,027)
Geothermal - Blundell	SG	(86,174)	(5,674,565)	(86,174)	(5,960,738)	(5,443,697)
Carbon	SG	(0)	(0)	(0)	(0)	(78,855,542)
Pollution Control Equipment	SG	(332,263)	23,236,287	(384,725)	22,871,562	18,202,976
Pollution Control Equipment	SG	66,731	28,690,004	66,731	28,690,734	15,344,282
Pollution Control Equipment	SG	(2,088)	(37,828)	(2,058)	(39,886)	(27,531)
Post-merger	SG	1,015	(172,108,373)	1,015	(172,107,358)	(172,556,893)
Total Steam Plant	SG	(12,910,863)	(2,358,408,823)	(12,871,377)	(2,408,380,101)	(2,422,557,862)
Hydro Production Plant:						
Pre-merger Pacific	SG	(163,598)	(132,671,392)	(163,320)	(132,834,711)	(131,848,686)
Pre-merger Utah	SG	(72,543)	(30,775,069)	(72,433)	(30,847,532)	(30,410,513)
Post-merger	SG-P	(1,300,191)	(72,594,487)	(1,288,050)	(73,882,537)	(66,281,023)
Post-merger	SG-U	(329,600)	(27,484,744)	(329,584)	(27,824,328)	(25,851,807)
Klamath	SG	(439,087)	(52,983,377)	(439,087)	(53,002,464)	(50,360,337)
Total Hydro Plant	SG	(2,302,319)	(315,999,069)	(2,302,474)	(316,391,573)	(304,761,345)
Other Production Plant:						
Pre-merger Utah	SG	11,013	253,301	11,013	264,314	188,235
Post-merger	SG	(3,880,239)	(297,254,756)	(3,926,635)	(301,181,361)	(278,033,535)
Post-merger Wind	SG-W	(5,448,339)	(51,313,361)	(5,450,884)	(51,764,245)	(484,107,169)
Post-merger	SG	(160,571)	(27,817,580)	(161,023)	(27,978,603)	(27,010,525)
Total Other Plant	SG	(9,488,136)	(838,132,397)	(9,527,529)	(845,656,625)	(788,952,994)
Transmission Plant:						
Pre-merger Pacific	SG	(465,794)	(386,623,045)	(465,276)	(387,288,321)	(384,486,161)
Pre-merger Utah	SG	(1,000,000)	(800,000,000)	(1,000,000)	(800,000,000)	(799,999,999)
Post-merger	SG	(4,820,682)	(653,886,621)	(5,234,535)	(669,081,457)	(630,836,402)
Total Transmission Plant	SG	(5,956,476)	(1,459,768,666)	(6,231,581)	(1,466,030,487)	(1,430,860,265)
Distribution Plant:						
California	CA	(444,967)	(118,375,655)	(446,312)	(119,821,967)	(117,169,215)
Oregon	OR	(2,776,793)	(915,082,965)	(2,785,650)	(917,848,619)	(901,268,130)
Washington	WA	(670,747)	(206,048,182)	(671,942)	(206,720,124)	(205,721,475)
Eastern Wyoming	WYP	(740,543)	(21,188,305)	(742,876)	(21,931,770)	(214,520,684)
Utah	UT	(2,967,767)	(88,873,332)	(2,972,063)	(89,166,394)	(864,206,484)
Western Wyoming	WYW	(1,885,008)	(47,128,154)	(1,885,015)	(47,128,154)	(46,988,820)
Total Distribution Plant	WYU	(8,221,142)	(2,513,757,707)	(8,243,775)	(2,522,001,542)	(2,473,066,864)
General Plant:						
California	CA	2,545	(4,688,029)	2,387	(4,665,642)	(4,713,044)
Oregon	OR	(40,703)	(53,660,397)	(40,722)	(53,701,119)	(63,465,763)
Washington	WA	(30,141)	(20,612,834)	(30,174)	(20,643,008)	(20,462,395)
Eastern Wyoming	WYP	(20,522)	(20,959,887)	(20,652)	(20,980,739)	(20,880,867)
Utah	UT	(208,692)	(69,650,670)	(208,166)	(69,839,837)	(68,614,085)
Western Wyoming	WYW	(1,615,711)	(15,388,827)	(1,615,711)	(15,388,827)	(15,256,427)
Pre-merger Pacific	SG	(6,617)	(5,308,827)	(6,540)	(5,318,361)	(5,256,427)
Pre-merger Utah	SG	87,893	(277,042)	88,070	(208,973)	(615,488)
Post-merger	SG	147,553	1,365	147,806	146,170	(732,110)
General Office	SG	(565,945)	(80,784,366)	(506,541)	(81,330,807)	(77,648,077)
General Office	SG	385,749	(75,710,850)	386,465	(75,342,385)	(77,720,397)
General Office	SG	7,623	(1,951,723)	7,685	(1,944,038)	(1,889,720)
Customer Service	SG	288	(65,883)	289	(65,314)	(56,859)
Customer Service	SG	13,409	(6,514,526)	14,220	(6,500,366)	(8,597,782)
Full Related	SG	(377)	(297,188)	(350)	(297,738)	(297,022)
Total General Plant	SE	(262,052)	(354,639,489)	(270,951)	(354,639,430)	(353,436,715)
Mining Plant:						
Coal Mine	SE	(1,647,432)	(197,742,282)	(1,648,213)	(196,390,495)	(189,530,811)
Total Mining Plant	SE	(1,647,432)	(197,742,282)	(1,648,213)	(196,390,495)	(189,530,811)
Total Depreciation Reserve		(40,675,780)	(8,273,596,767)	(41,185,388)	(8,314,782,154)	(8,182,992,885)

Description	Factor	Adjustments	Adjusted Reserve Balance May 2015	Adjustments	Adjusted Reserve Balance Jun 2015	13 Month Avg June 2015 Balance
AMORTIZATION RESERVE						
Intangible Plant:						
California	CA	(296,142)	(116,765,294)	(296,333)	(117,061,627)	(115,285,890)
Customer Service	CN	(1,730)	(646,449)	(1,730)	(848,179)	(837,768)
Idaho	ID	(1,377)	(422,597)	(1,377)	(423,974)	(415,714)
Pre-merger Utah	SG	-	-	-	-	-
Montana	MT	(1,166)	(103,734)	(1,166)	(104,894)	(97,632)
Oregon	OR	(33,339)	(2,786,488)	(33,289)	(2,789,787)	(2,596,754)
Fuel Related	SE	(37,504)	(36,362,898)	(40,008)	(36,222,766)	(37,012,571)
Post-merger	SG-P	(1,265)	(4,796,191)	(1,265)	(4,796,191)	(4,796,191)
Pre-merger	SG-J	(24,852)	(4,706,769)	(24,852)	(4,731,459)	(4,833,437)
Hydro Relicensing	SG-J	(894,984)	(200,994,177)	(931,390)	(201,925,568)	(200,777,909)
General Office	SG	5,743	(132,087)	5,743	(137,830)	(137,830)
Pre-merger Pacific	UT	(1,831)	(65,876)	(1,831)	(67,707)	(66,720)
Utah	WA	48	1,084	48	1,142	857
Washington	WY	(11,948)	(795,385)	(11,941)	(807,305)	(735,482)
Eastern Wyoming	WYU	-	-	-	-	-
Western Wyoming	WYU	-	-	-	-	-
General Office	SG	-	(538,785)	-	(538,785)	(538,785)
Kentash	-	-	-	-	-	-
Total Intangible Plant	-	(1,284,020)	(498,327,927)	(1,307,915)	(499,635,742)	(492,182,427)
Hydro Production Plant:						
Pre-merger Pacific	SG	-	-	-	-	-
Post-merger	SG-P	(22,854)	(1,273,537)	(22,854)	(1,290,391)	(1,156,268)
Post-merger	SG-J	(22,854)	(1,273,537)	(22,854)	(1,290,391)	(1,156,268)
Total Hydro Plant	-	-	-	-	-	-
Other Production Plant:						
Post-merger	SG	-	-	-	-	-
Total Other Plant	-	-	-	-	-	-
General Plant:						
California	CA	(8,676)	(539,229)	(8,676)	(547,905)	(485,848)
General Office	CN	(6,173)	(3,454,445)	(6,173)	(3,460,618)	(3,423,579)
General Office	SG	-	(22,182)	-	(22,182)	(22,182)
Oregon	OR	(25,850)	(4,525,510)	(25,850)	(4,551,360)	(4,396,261)
General Office	SD	(15,812)	(129,732)	(15,812)	(15,942,448)	(15,164,054)
Idaho	ID	(7,117)	(216,345)	(7,117)	(223,461)	(180,761)
Idaho	UT	(61)	(4,671)	(61)	(4,671)	(4,671)
Washington	WA	(6,091)	(1,361,974)	(6,091)	(1,368,027)	(1,357,298)
Western Wyoming	WY	(31,294)	(5,203,813)	(31,294)	(5,235,108)	(5,047,343)
Eastern Wyoming	WYU	(53)	(40,876)	(53)	(40,929)	(40,813)
Western Wyoming	WYU	(214,992)	(31,217,992)	(214,992)	(31,432,884)	(30,143,032)
Total General Plant	-	(1,501,866)	(639,819,356)	(1,545,761)	(632,365,117)	(623,484,727)
Total Amortization Reserve	-	-	-	-	-	-
Total Depreciation & Amortization Reserve	-	(42,175,645)	(8,894,416,723)	(42,231,149)	(8,941,472,271)	(8,706,975,612)

Ref: 6.2.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Amortization Deferred Expense	407	3	178,159	UT	100.000%	178,159	6.3.2
Reserve Giveback							
Idaho Distribution	403364	3	(2,508,698)	ID	0.000%	-	
Utah Distribution	403364	3	(23,109,549)	UT	100.000%	(23,109,549)	
Wyoming Distribution	403364	3	(2,077,204)	WY	0.000%	-	
Blundell Geothermal Plant	403SP	3	(785,202)	SG	42.628%	(334,718)	
Gadsby Steam Plant	403SP	3	(2,341,500)	SG	42.628%	(998,142)	
Hunter Steam Plant	403SP	3	(5,927,184)	SG	42.628%	(2,526,659)	
Colstrip Steam Plant	403SP	3	(2,293,038)	SG	42.628%	(977,484)	
			<u>(39,042,375)</u>			<u>(27,946,552)</u>	6.3.7
Adjustment to Rate Base:							
Reserve Giveback							
Idaho Distribution	108364	3	2,508,698	ID	0.000%	-	6.3.7
Utah Distribution	108364	3	23,109,549	UT	100.000%	23,109,549	6.3.7
Wyoming Distribution	108364	3	2,077,204	WY	0.000%	-	6.3.7
Blundell Geothermal Plant	108SP	3	785,202	SG	42.628%	334,718	6.3.7
Gadsby Steam Plant	108SP	3	2,341,500	SG	42.628%	998,142	6.3.7
Hunter Steam Plant	108SP	3	5,927,184	SG	42.628%	2,526,659	6.3.7
Colstrip Steam Plant	108SP	3	2,293,038	SG	42.628%	977,484	6.3.7
			<u>39,042,375</u>			<u>27,946,552</u>	
Adjustment to Depreciation Reserve:							
West Side Accrual	403HP	3	(146,406)	SG-P	42.628%	(62,410)	Below
Gadsby Steam Plant	403HP	3	(1,657,756)	SG-U	42.628%	(706,673)	Below
			<u>(1,804,162)</u>			<u>(769,084)</u>	
Depreciation Reserve Adjustment Detail:							
Base Period Depreciation - West			2,224,227				6.3.9
Test Period Depreciation - West			2,077,821				6.3.9
			<u>(146,406)</u>				
Base Period Depreciation - East			1,350,552				6.3.9
Test Period Depreciation - East			(307,204)				6.3.9
			<u>(1,657,756)</u>				

Description of Adjustment:

This adjustment incorporates items from the depreciation study stipulation in Utah Docket No. 13-035-02. The impact of the new rates from January 2014 to August 2014 are deferred and amortized until June 2031. This adjustment includes the amortization from September 2014 to June 2015. This adjustment also reflects the reserve giveback credit, the incremental change in vehicle depreciation expense in test period results and the test period change in hydro decommissioning accrual amounts.

The related tax impact of this adjustment is included in adjustments 7.6, 7.7, and 7.8.

Rocky Mountain Power
Utah General Rate Case - June 2015
Depreciation Study - Vehicle

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	3	(212,671)	SG	42.628%	(90,658)	
Fuel Related - Non-NPC	501	3	(5,811)	SE	41.972%	(2,439)	
Steam Maintenance	512	3	(135,631)	SG	42.628%	(57,817)	
Hydro Operations	535	3	(22,995)	SG-P	42.628%	(9,802)	
Hydro Operations	535	3	(16,348)	SG-U	42.628%	(6,969)	
Hydro Maintenance	545	3	(9,202)	SG-P	42.628%	(3,923)	
Hydro Maintenance	545	3	(3,332)	SG-U	42.628%	(1,420)	
Other Operations	548	3	(21,900)	SG	42.628%	(9,336)	
Other Operations	549	3	(10)	OR	0.000%	-	
Other Maintenance	553	3	(5,615)	SG	42.628%	(2,394)	
Other Expenses	557	3	(103,076)	SG	42.628%	(43,940)	
Transmission Operations	560	3	(45,011)	SG	42.628%	(19,187)	
Transmission Maintenance	571	3	(22,755)	SG	42.628%	(9,700)	
Distribution Operations	580	3	(65,481)	UT	100.000%	(23,822)	
Distribution Operations	580	3	(76,509)	SNPD	48.317%	(36,967)	
Distribution Maintenance	593	3	(132,263)	UT	100.000%	(58,088)	
Distribution Maintenance	593	3	(28,034)	SNPD	48.317%	(13,545)	
Customer Accounts	903	3	(98,421)	CN	46.129%	(45,400)	
Customer Accounts	903	3	(56,689)	UT	100.000%	(16,328)	
Customer Services	908	3	(6,574)	CN	46.129%	(3,032)	
Customer Services	908	3	(18,425)	UT	100.000%	(7,217)	
Administrative & General	920	3	(7,616)	UT	100.000%	(2,228)	
Administrative & General	920	3	(274,416)	SO	42.470%	(116,545)	
Administrative & General	935	3	180	UT	100.000%	-	
Administrative & General	935	3	(6,850)	SO	42.470%	(2,909)	
			<u>(1,375,454)</u>			<u>(583,668)</u>	6.3.8
Fuel Related - Non-NPC	501	3	(132,340)	SE	41.972%	(55,545)	
Steam Maintenance	512	3	(299,341)	SG	42.628%	(127,604)	
Hydro Operations	535	3	(77,409)	SG-P	42.628%	(32,998)	
Hydro Operations	535	3	(35,704)	SG-U	42.628%	(15,220)	
Customer Accounts	903	3	(235)	CN	46.129%	(108)	
			<u>(545,030)</u>			<u>(231,476)</u>	6.3.8
Total Vehicle Depreciation			<u>(1,920,484)</u>			<u>(815,144)</u>	

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Depreciation Study Adjustment

Month	UT Alloc. Depr.		\$2 Million Deadband	UT Alloc Depr.		Months Remaining	No. of Months Amortized	Monthly Amortization	Jan - Aug 2014 Amortization	Net Deferred Balance
	Expense	Ref.		Expense	Deferral					
Jan-14	568,888	6.3.3	166,667	402,221	8	210	1,915	15,323	386,898	
Feb-14	574,263	6.3.3	166,667	407,596	7	209	1,950	13,652	780,843	
Mar-14	579,852	6.3.4	166,667	413,186	6	208	1,986	11,919	1,182,110	
Apr-14	577,560	6.3.4	166,667	410,893	5	207	1,985	9,925	1,583,078	
May-14	598,826	6.3.5	166,667	432,159	4	206	2,098	8,391	2,006,846	
Jun-14	670,069	6.3.5	166,667	503,402	3	205	2,456	7,367	2,502,882	
Jul-14	718,655	6.3.6	166,667	551,989	2	204	2,706	5,412	3,049,459	
Aug-14	718,737	6.3.6	166,667	552,070	1	203	2,720	2,720	3,598,809	
Sep-14				<u>3,673,517</u>					3,580,993	
Oct-14									3,563,177	
Nov-14									3,545,362	
Dec-14									3,527,546	
Jan-15									3,509,730	
Feb-15									3,491,914	
Mar-15									3,474,098	
Apr-15									3,456,282	
May-15									3,438,466	
Jun-15									3,420,650	

178,159

Jan - Aug 2014 Deferred Balance 3,673,517
 Jan - Aug 2014 Amortization 74,708
 Aug 2014 Remaining Balance 3,598,809
 Remaining Months to Amortize 202
 Monthly Amortization 17,816

Sep 14 - Jun 15 Amortization 178,159
 Ref 6.3

Description	Rate			January 2014 Deferral			February 2014 Deferral			Utah Allocation		
	Factor	Existing	Stipulated	Factor %	Existing Depreciation	New Depreciation	Variance	Existing Depreciation	New Depreciation		Variance	
Steam Production Plant:												
Pre-merger Pacific	SG	1.91%	2.95%	42.62%	1,044,138,242	1,683,851	2,866,454	605,603	389,043	2,866,747	904,208	365,686
Pre-merger Utah	SG	1.923%	2.833%	42.628%	1,135,642,559	1,820,651	2,882,776	662,125	1,134,008,959	1,818,451	2,876,850	861,188
Coastalmer - Sitwell	SG	2.363%	3.840%	42.628%	3,840,703,829	7,624,487	12,286,327	4,661,840	1,987,284	12,286,327	4,659,630	1,966,322
Pollution Control Equipment	SG	2.85%	4.45%	42.628%	26,931,445	53,476	86,174	32,697	13,938	53,476	20,538	3,601
Pre-merger	SG	1.916%	2.96%	42.628%	1,986,887	3,965	6,369	2,424	1,033	6,369	2,424	1,033
Pollution Control Equipment	SG	1.516%	2.746%	42.628%	899,468	1,132	2,058	927	899,468	1,132	2,058	927
Total Steam Plant	SG	1.510%	2.746%	42.628%	5,521,397,835	609,214	1,217,115	547,901	235,561	1,217,115	547,901	235,561
					6,578,247,846	11,835,293	7,015,516	2,015,744		18,835,293	7,007,818	2,357,315
Hydro Production Plant:												
Pre-merger Pacific	SG	1.570%	2.312%	42.628%	162,287,387	189,142,865	312,586	100,303	43,708	312,586	100,303	43,708
Pre-merger Utah	SG	2.213%	3.251%	42.628%	42,388,073	78,197	114,891	38,694	78,197	114,891	38,694	10,304
Post-merger	SG-P	1.903%	2.686%	42.628%	484,689,566	494,605,900	784,607	1,107,571	137,597	784,607	1,107,571	145,862
Total Hydro Plant	SG-U	2.760%	4.862%	42.628%	1,167,562,512	268,641	493,769	185,148	79,925	493,769	185,148	79,925
					815,892,511	1,343,637	1,988,443	644,806	274,870	1,988,443	644,806	282,822
Other Production Plant:												
Pre-merger Utah	SG	0.00%	0.00%	42.628%	(66,078)	(77,092)	(66,078)	(66,078)	(66,078)	(66,078)	(66,078)	(66,078)
Post-merger	SG	2.562%	3.936%	42.628%	1,258,380,979	3,082,889	3,082,889	395,444	1,665,511	3,082,889	395,444	166,460
Post-merger Wind	SG-W	4.038%	3.906%	42.628%	2,008,886,007	6,758,656	5,533,075	(1,225,582)	(52,445)	6,758,656	5,533,075	(1,225,582)
Post-merger	SG	3.318%	3.810%	42.628%	85,480,883	222,802	255,610	33,098	14,071	222,802	33,098	14,071
Total Other Plant	SG				3,347,688,859	9,667,114	9,877,564	(191,199)	(339,803)	9,667,114	(191,199)	(339,803)
Transmission Plant:												
Pre-merger Pacific	SG	1.937%	1.750%	42.628%	546,302,350	548,974,869	886,422	(86,650)	(86,650)	886,422	(86,650)	(86,650)
Pre-merger Utah	SG	1.892%	1.715%	42.628%	647,165,573	648,801,730	1,020,054	624,458	(95,596)	1,020,054	624,458	(95,596)
Post-merger	SG	1.865%	1.741%	42.628%	5,241,470,923	5,241,470,923	5,241,470,923	5,241,470,923	5,241,470,923	5,241,470,923	5,241,470,923	5,241,470,923
Total Transmission Plant	SG				6,434,838,696	6,434,838,696	6,434,838,696	6,434,838,696	6,434,838,696	6,434,838,696	6,434,838,696	6,434,838,696
Distribution Plant:												
California	CA	2.687%	2.887%	0.000%	235,493,225	235,747,418	566,682	(46,000)	(46,000)	566,682	(46,000)	(46,000)
Oregon	OR	2.531%	2.521%	0.000%	1,774,285,407	1,774,285,407	3,357,321	3,357,321	3,357,321	3,357,321	3,357,321	3,357,321
Washington	WA	3.437%	4.838%	0.000%	44,358,559	44,358,559	105,589	(21,423)	(21,423)	105,589	(21,423)	(21,423)
Idaho	ID	2.320%	2.320%	100.000%	208,433,920	208,433,920	398,108	398,108	398,108	398,108	398,108	398,108
Utah	UT	2.311%	2.311%	100.000%	38,126,549	38,126,549	73,446	(14,885)	(14,885)	73,446	(14,885)	(14,885)
Western Wyoming	WY	2.951%	2.951%	0.000%	14,628,034	14,628,034	35,923	(7,241)	(7,241)	35,923	(7,241)	(7,241)
Pre-merger Pacific	SG	3.048%	2.802%	42.628%	2,480,385	2,414,604	6,231	(65)	(65)	6,231	(65)	(65)
Pre-merger Utah	SG	3.515%	3.464%	42.628%	2,563,614	2,563,614	5,512,525	286,295	286,295	5,512,525	286,295	286,295
Post-merger	SG	1.854%	1.854%	0.000%	299,631,871	300,336,356	643,260	673,190	29,925	643,260	673,190	29,925
Western Wyoming	WY	2.970%	3.065%	0.000%	103,878,851	103,995,945	256,455	264,713	6,258	256,455	264,713	6,258
Total Distribution Plant	SG				6,032,485,746	6,032,485,746	13,235,561	(231,695)	(231,695)	13,235,561	(231,695)	(231,695)
General Plant:												
California	CA	2.307%	2.270%	0.000%	17,741,448	17,739,539	34,101	(536)	(536)	34,101	(536)	(536)
Oregon	OR	2.531%	2.531%	0.000%	173,285,407	173,285,407	386,428	1,125	1,125	386,428	1,124	1,124
Washington	WA	3.437%	4.838%	0.000%	44,358,559	44,358,559	26,892	(4,903)	(4,903)	26,892	(4,903)	(4,903)
Idaho	ID	2.320%	2.320%	100.000%	208,433,920	208,433,920	398,108	398,108	398,108	398,108	398,108	398,108
Utah	UT	2.311%	2.311%	100.000%	38,126,549	38,126,549	73,446	(14,885)	(14,885)	73,446	(14,885)	(14,885)
Western Wyoming	WY	2.951%	2.951%	0.000%	14,628,034	14,628,034	35,923	(7,241)	(7,241)	35,923	(7,241)	(7,241)
Pre-merger Pacific	SG	3.048%	2.802%	42.628%	2,480,385	2,414,604	6,231	(65)	(65)	6,231	(65)	(65)
Pre-merger Utah	SG	3.515%	3.464%	42.628%	2,563,614	2,563,614	5,512,525	286,295	286,295	5,512,525	286,295	286,295
Post-merger	SG	1.854%	1.854%	0.000%	299,631,871	300,336,356	643,260	673,190	29,925	643,260	673,190	29,925
Western Wyoming	WY	2.970%	3.065%	0.000%	103,878,851	103,995,945	256,455	264,713	6,258	256,455	264,713	6,258
Total General Plant	SG				6,032,485,746	6,032,485,746	13,235,561	(231,695)	(231,695)	13,235,561	(231,695)	(231,695)
Total Depreciation Expense												
					23,065,504,216	23,065,504,216	23,137,021,954	47,863,919	53,829,638	23,137,021,954	5,864,858	2,003,142
Reserve Giveback												
Distribution	UT			42.628%					(1,925,796)		(1,925,796)	(1,925,796)
Steam Plant	SG								(403,084)		(403,084)	(403,084)
Total Expense for Deferral									(1,522,880)		(1,522,880)	(1,522,880)

Rocky Mountain Power
Utah General Rate Case - June 2015
Depreciation Study Adjustment

Description	Rate		Factor %	March 2014 Deferral				April 2014 Deferral				
	Factor	Stipulated		EPIS Balance Feb 2014	Existing Depreciation	New Depreciation	Variance	Utah Allocation	EPIS Balance Mar 2014	Existing Depreciation	New Depreciation	Variance
Steam Production Plant:												
Premier Pacific	1.614%	3.655%	42.628%	1,044,139,709	1,850,051	2,676,040	830,980	1,039,033,443	1,859,650	2,559,333	691,683	364,372
Premier Utah	1.923%	2.833%	42.628%	1,134,498,958	1,816,945	2,676,040	860,210	1,133,723,157	1,816,945	2,676,040	859,314	366,311
Post-merger	2.363%	3.840%	42.628%	3,837,063,444	3,838,000,557	12,272,669	4,657,864	3,836,000,557	3,838,000,557	12,272,669	4,657,864	1,955,518
Geothermal - Birdwell	2.363%	3.840%	42.628%	26,931,445	26,931,445	86,174	13,938	26,931,445	26,931,445	86,174	32,097	13,938
Position Control Equipment	1.923%	2.833%	42.628%	1,996,897	3,965	2,424	1,033	1,996,897	3,965	2,424	1,033	
Position Control Equipment	1.923%	2.833%	42.628%	899,468	899,468	657	305	899,468	899,468	657	305	
Post-merger	2.746%	4.622%	42.628%	529,981,622	528,698,726	686,076	232,467	529,981,622	528,698,726	686,076	232,467	
Total Steam Plant				6,567,233,622	6,567,233,622	18,870,913	5,003,556	6,567,233,622	6,567,233,622	18,870,913	5,003,556	231,803
Hydro Production Plant:												
Premier Pacific	1.576%	2.91%	42.628%	161,669,934	161,669,934	919,999	109,215	161,669,934	161,669,934	919,999	109,215	42,692
Premier Utah	2.113%	3.51%	42.628%	41,397,462	41,397,462	78,747	14,612	41,397,462	41,397,462	78,747	14,612	5,890
Post-merger	1.603%	2.688%	42.628%	553,340,765	553,276,489	1,239,506	300,833	553,340,765	553,276,489	1,239,506	300,833	153,769
Post-merger	2.700%	4.662%	42.628%	116,652,667	116,548,823	452,962	184,819	116,652,667	116,548,823	452,962	184,819	78,715
Total Hydro Plant				874,330,251	873,885,691	2,118,187	682,460	874,330,251	873,885,691	2,118,187	682,460	280,791
Other Production Plant:												
Premier Utah	0.000%	0.000%	42.628%	(88,105)	(88,105)			(88,105)	(88,105)			
Post-merger	2.592%	2.93%	42.628%	1,256,722,713	2,683,917	3,078,840	394,924	1,256,722,713	2,683,917	3,078,840	394,924	168,238
Post-merger Wind	4.036%	3.306%	42.628%	2,009,886,384	6,762,359	5,536,106	(1,226,253)	2,009,886,384	6,762,359	5,536,106	(1,226,253)	(522,874)
Post-merger	3.810%	3.16%	42.628%	80,322,875	222,165	255,109	32,943	80,322,875	222,165	255,109	32,943	14,043
Total Other Plant				3,263,972,855	9,686,441	8,870,055	(797,366)	3,263,972,855	9,686,441	8,870,055	(797,366)	(340,359)
Transmission Plant:												
Premier Pacific	1.937%	1.750%	42.628%	548,320,209	885,365	769,817	(66,548)	548,320,209	885,365	769,817	(66,548)	(36,446)
Premier Utah	1.892%	1.715%	42.628%	646,074,045	1,019,807	923,418	(85,489)	646,074,045	1,019,807	923,418	(85,489)	(40,882)
Post-merger	1.885%	1.741%	42.628%	4,088,726,858	6,389,787	5,905,074	(487,714)	4,088,726,858	6,389,787	5,905,074	(487,714)	(207,864)
Total Transmission Plant				5,283,121,111	8,294,959	7,625,309	(662,750)	5,283,121,111	8,294,959	7,625,309	(662,750)	(283,977)
Distribution Plant:												
California	2.867%	2.867%	0.000%	236,131,348	568,559	568,559		236,131,348	568,559	568,559		
Oregon	2.857%	2.821%	0.000%	1,846,887,732	4,386,164	4,386,164		1,846,887,732	4,386,164	4,386,164		
Washington	3.112%	2.97%	0.000%	4,293,853	126,816	126,816		4,293,853	126,816	126,816		
Western Wyoming	2.767%	2.734%	0.000%	65,968,279	1,393,353	1,393,353		65,968,279	1,393,353	1,393,353		
Utah	2.471%	2.605%	100.000%	2,574,378,015	5,297,624	5,298,704	280,081	2,574,378,015	5,297,624	5,298,704	280,081	289,543
Idaho	2.573%	2.693%	0.000%	301,227,871	302,551,679	647,352	30,115	301,227,871	302,551,679	647,352	30,115	
Western Wyoming	2.970%	3.085%	0.000%	109,519,239	259,080	264,395	5,246	109,519,239	259,080	264,395	5,246	
Total Distribution Plant				6,078,847,547	13,552,410	13,273,233	(285,081)	6,078,847,547	13,552,410	13,273,233	(285,081)	289,543
General Plant:												
California	2.307%	2.270%	0.000%	17,739,719	34,101	33,563	(538)	17,742,069	34,101	33,563	(538)	
Oregon	2.531%	2.539%	0.000%	172,787,977	361,593	365,716	1,123	172,787,977	361,593	365,716	1,123	
Washington	3.437%	2.857%	0.000%	44,293,853	44,897,139	126,816		44,293,853	44,897,139	126,816		
Western Wyoming	2.767%	2.734%	0.000%	65,968,279	1,393,353	1,393,353		65,968,279	1,393,353	1,393,353		
Utah	2.315%	2.315%	100.000%	38,121,291	38,121,291	38,121,291		38,121,291	38,121,291	38,121,291		
Idaho	2.915%	2.311%	0.000%	38,121,291	73,544	73,544		38,121,291	73,544	73,544		
Western Wyoming	2.851%	2.556%	0.000%	14,508,420	35,730	28,528		14,508,420	35,730	28,528		
Premier Pacific	2.802%	2.802%	42.628%	2,338,812	2,893,021	5,846		2,338,812	2,893,021	5,846		
Premier Utah	2.028%	1.900%	42.628%	4,158,752	7,164	5,372		4,158,752	7,164	5,372		
Post-merger	6.985%	6.985%	42.628%	236,638,568	236,638,568	1,196,823		236,638,568	236,638,568	1,196,823		
General Office	3.136%	3.136%	42.628%	4,156,150	10,197	10,900		4,156,150	10,197	10,900		
General Office	3.705%	3.705%	42.628%	211,612	210,565	652		211,612	210,565	652		
Customer Service	7.640%	7.640%	46.129%	19,613,241	128,883	125,274		19,613,241	128,883	125,274		
Full Related	3.000%	3.022%	41.972%	1,196,352	1,189,876	2,862		1,196,352	1,189,876	2,862		
Total General Plant				1,064,955,041	1,063,230,586	3,197,149	(106,927)	1,064,955,041	1,063,230,586	3,197,149	(106,927)	(30,879)
Total Depreciation Expense				23,143,293,540	23,143,293,540	48,028,268	5,876,585	23,143,293,540	23,143,293,540	48,028,268	5,876,585	2,908,732
Reserve Overback												
Steam Plant			42.628%									
Total Expense for Deferral												

Ref 6.3.2

Ref 6.3.2

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Depreciation Study Adjustment

Description	Rate			May 2014 Deferral				June 2014 Deferral				Utah Allocation		
	Factor	Stipulated	Factor %	EPIS Balance Apr 2014	EPIS Balance May 2014	Existing Depreciation	New Depreciation	Variance	EPIS Balance Jun 2014	EPIS Balance Jun 2014	Existing Depreciation		New Depreciation	Variance
Steam Production Plant:														
Pre-merger Utah	1.91%	2.65%	42.62%	1,036,118,177	1,036,610,011	1,654,950	2,671,113	635,163	1,036,107,644	1,035,407,644	1,651,849	2,669,260	899,070	363,366
Post-merger Utah	2.36%	2.65%	42.62%	1,131,938,555	1,131,703,354	1,812,737	2,671,113	389,416	1,130,869,452	1,129,988,452	1,810,738	2,669,188	887,440	365,512
Coal/thermal - Blundell	3.84%	3.84%	42.62%	3,836,825,377	3,854,854,546	7,635,505	12,304,083	4,668,577	3,874,439,759	3,874,439,759	7,672,850	12,364,261	4,691,411	1,999,689
Pollution Control Equipment	2.36%	2.65%	42.62%	1,996,897	1,996,897	76,817	133,785	46,968	26,931,445	26,931,445	55,476	86,174	32,687	11,538
Pollution Control Equipment	1.92%	2.65%	42.62%	1,999,689	1,999,689	1,132	2,658	569	75,545,243	75,545,243	146,386	241,453	91,615	39,054
Post-merger Utah	1.92%	2.65%	42.62%	899,468	899,468	1,132	2,658	607	899,468	899,468	1,132	2,658	607	395
Pre-merger Utah	1.51%	2.74%	42.62%	624,125,248	626,132,633	6,859,620	12,545,541	3,905	526,132,633	524,649,437	1,132	2,658	607	395
Total Steam Plant				6,656,309,307	6,656,309,307	11,896,767	18,947,380	7,050,613	6,656,309,307	6,656,309,307	11,896,767	18,947,380	7,050,613	230,776
Hydro Production Plant:														
Pre-merger Utah	1.57%	2.31%	42.62%	161,709,371	161,584,709	211,426	911,472	109,038	161,420,208	161,420,208	211,426	911,472	99,646	49,085
Post-merger Utah	2.11%	2.65%	42.62%	42,269,703	42,225,722	77,867	114,541	36,553	42,185,134	42,185,134	77,867	114,541	36,553	18,918
SG-P	1.90%	2.68%	42.62%	553,212,713	553,147,878	877,469	1,283,218	390,749	553,083,582	553,083,582	877,367	1,283,074	390,707	153,763
SG-U	2.76%	4.86%	42.62%	116,444,978	116,341,133	287,680	452,175	184,489	116,341,133	116,341,133	287,653	451,991	184,377	78,597
Total Hydro Plant				879,632,741	879,279,472	1,354,486	2,116,316	887,857	879,279,472	879,279,472	1,354,486	2,116,316	887,857	290,633
Other Production Plant:														
Pre-merger Utah	0.00%	0.00%	42.62%	(110,131)	(121,144)	394,421	678,863	86,446	(121,144)	(132,157)	394,421	678,863	86,446	-
Post-merger Utah	2.56%	2.83%	42.62%	1,255,894,030	1,255,176,886	2,680,497	3,074,918	394,421	1,255,176,886	1,255,176,886	2,680,497	3,074,918	394,421	212,523
SG-W	4.03%	4.03%	42.62%	2,011,086,761	2,011,086,761	6,866,061	5,336,137	(1,226,924)	2,011,086,761	2,011,086,761	6,866,061	5,336,137	(1,226,924)	523,860
SG	3.16%	3.61%	42.62%	86,223,881	80,144,887	221,728	254,607	32,879	116,341,133	116,341,133	287,653	451,991	184,377	78,597
Total Other Plant				3,346,544,551	3,346,287,586	9,668,287	8,868,802	(797,855)	3,346,287,586	3,346,287,586	9,668,287	8,868,802	(797,855)	238,866
Transmission Plant:														
Pre-merger Pacific	1.82%	1.75%	42.62%	547,962,828	547,665,448	884,308	796,863	(66,446)	547,665,448	547,665,448	884,308	796,863	(66,446)	36,402
Post-merger Utah	1.82%	1.71%	42.62%	645,710,802	645,346,359	1,017,759	922,378	(66,381)	645,346,359	644,892,516	1,017,188	921,858	(95,328)	40,637
SG	1.88%	1.41%	42.62%	4,099,616,847	4,107,315,293	5,954,604	5,954,604	(902,084)	4,107,315,293	4,118,900,708	6,460,157	5,967,072	(483,985)	210,164
Total Transmission Plant				5,293,318,877	5,300,327,100	8,246,726	7,073,645	(67,865)	5,300,327,100	5,308,121,292	8,381,122	7,887,315	(67,807)	267,250
Distribution Plant:														
California	2.88%	2.88%	0.00%	236,957,228	238,140,650	571,429	571,429	(66,446)	238,140,650	238,553,543	573,349	573,349	(66,446)	36,402
Oregon	2.57%	2.57%	0.00%	1,852,583,369	1,855,095,695	4,382,046	3,894,237	(487,809)	1,855,095,695	1,857,831,274	4,382,046	3,894,237	(487,809)	40,985
Washington	2.85%	2.85%	0.00%	44,298,604	44,298,492	108,653	108,287	(366)	44,298,492	44,126,096	126,572	108,220	(21,352)	-
Utah	2.85%	2.85%	0.00%	298,815,876	298,815,876	3,894,143	3,894,143	-	298,815,876	298,815,876	3,894,143	3,894,143	-	-
Western Wyoming	2.24%	2.24%	100.00%	298,327,934	298,327,934	399,024	399,024	(14,891)	298,327,934	298,327,934	399,024	399,024	(14,891)	(14,890)
Idaho	2.31%	2.31%	0.00%	38,098,203	38,098,624	73,502	73,502	-	38,098,624	38,098,624	73,502	73,502	-	-
Western Wyoming	2.95%	2.95%	0.00%	14,489,207	14,480,112	35,537	28,374	(7,164)	14,480,112	14,390,928	35,441	28,297	(7,144)	-
Pre-merger Pacific	3.04%	2.62%	42.62%	2,187,230	2,111,439	5,461	5,018	(442)	2,111,439	2,035,647	5,368	4,841	(472)	(182)
SG	2.08%	1.90%	42.62%	9,989,349	9,898,947	6,625	6,207	(418)	9,898,947	9,898,947	6,625	6,207	(418)	(182)
Post-merger Utah	2.70%	2.70%	42.62%	10,387,627	10,387,627	295,704	295,704	-	10,387,627	10,387,627	295,704	295,704	-	-
SG	6.96%	6.96%	42.47%	235,699,438	235,691,993	1,212,586	1,186,190	(26,396)	235,691,993	234,964,754	1,212,586	1,186,190	(26,396)	(4,185)
General Office	1.94%	3.36%	42.62%	4,112,219	4,112,219	10,882	10,882	695	4,112,219	4,088,754	10,025	16,716	691	19,015
General Office	3.76%	3.76%	42.62%	299,518	299,518	845	645	0	299,518	297,423	642	642	0	0
Customer Service	7.86%	7.64%	46.12%	19,485,807	19,356,573	122,653	122,653	(5,562)	19,356,573	19,231,299	126,381	126,381	(5,562)	(1,632)
Fuel Related	3.00%	3.00%	41.92%	1,176,822	1,176,822	3,242,681	3,242,681	(88,712)	1,176,822	1,098,247,858	3,242,681	3,242,681	(88,712)	2,968,948
Total Distribution Plant				10,812,865,827	10,812,865,827	13,242,681	13,242,681	(22,000)	10,812,865,827	10,812,865,827	13,242,681	13,242,681	(22,000)	2,968,948
Total Depreciation Expense														
				23,178,136,007	23,284,838,745	48,200,380	54,118,938	5,916,558	23,284,838,745	23,982,819,598	46,052,395	55,136,332	6,084,007	2,998,948
Reserve Onback														
Steam Plant														(1,925,796)
Steam Plant														(463,084)
Total Reserve for Deferral														670,068

Ref 6.3.2

Ref 6.3.2

Ref 6.3.2

Ref 6.3.2

Description	Rate		Factor %	July 2014 Deferral				August 2014 Deferral				Utah Allocation	
	Existing	Stipulated		EPIS Balance Jun 2014	Existing Depreciation	New Depreciation	Variance	Utah Allocation	EPIS Balance Aug 2014	Existing Depreciation	New Depreciation		Variance
Steam Production Plant:													
Coal	1.914%	2.855%	42.628%	1,036,107,644	1,646,449	1,646,449	617,764	1,033,603,378	1,647,048	1,647,048	618,006	392,145	
Premiergen Utah	1.923%	2.833%	42.628%	1,129,468,652	1,808,779	1,808,779	855,503	1,129,233,551	1,809,650	1,809,650	855,566	364,143	
Coal	3.640%	3.640%	42.628%	3,877,415,755	7,866,242	12,401,955	4,703,713	3,877,415,755	7,701,661	12,410,688	4,709,027	2,037,979	
Cochiseville - Blundell	2.383%	3.840%	42.628%	26,931,445	150,028	150,028	39,104	26,931,445	150,462	150,462	39,267	13,638	
Pollution Control Equipment	1.472%	2.748%	42.628%	75,546,635	150,028	150,028	39,104	75,546,635	150,462	150,462	39,267	13,638	
Pollution Control Equipment	1.510%	2.748%	42.628%	869,468	1,132	1,132	395	869,468	1,132	1,132	395	395	
Premiergen Utah	1.510%	2.748%	42.628%	523,613,184	1,098,721	1,098,721	540,071	523,613,184	1,098,721	1,098,721	540,071	229,602	
Total Steam Plant				6,666,262,716	12,018,757	12,018,757	7,125,436	6,666,262,716	12,018,757	12,018,757	7,125,436	3,037,474	
Hydro Production Plant:													
Coal	1.570%	3.12%	42.628%	161,420,298	211,658	211,658	99,857	161,276,676	212,989	212,989	99,867	42,639	
Premiergen Utah	2.213%	3.251%	42.628%	42,144,546	77,748	114,231	15,552	42,144,546	77,748	114,231	15,552	15,539	
Post-merger	1.903%	2.688%	42.628%	553,083,382	1,237,824	360,634	153,732	553,024,255	1,239,105	876,098	361,008	153,891	
Post-merger	2.780%	4.662%	42.628%	116,199,809	287,361	451,626	184,265	116,199,809	287,361	451,626	184,265	78,479	
Total Hydro Plant				872,992,877	1,333,356	2,114,596	687,239	872,992,877	1,333,356	2,114,596	687,239	290,437	
Other Production Plant:													
Coal	0.000%	0.000%	42.628%	(132,157)				(143,170)					
Premiergen Utah	2.539%	2.539%	42.628%	1,914,736,590	4,688,140	4,688,140	601,547	1,914,736,590	4,688,140	4,688,140	601,547	256,481	
Post-merger Wind	4.085%	5.542%	42.628%	2,012,187,138	6,769,764	5,623,168	(1,227,596)	2,012,187,138	6,771,615	5,543,684	(1,227,932)	(523,447)	
Post-merger	3.810%	3.810%	42.628%	80,292,872	221,339	221,339	53,991	80,292,872	221,339	221,339	53,991	23,966	
Total Other Plant				4,086,962,877	7,720,684	10,466,015	(3,525,223)	4,086,962,877	7,720,684	10,466,015	(3,525,223)	(227,976)	
Transmission Plant:													
Premiergen Pacific	1.937%	1.750%	42.628%	547,338,367	883,251	797,908	(65,343)	547,010,687	882,723	797,431	(65,292)	(36,359)	
Premiergen Utah	1.892%	1.715%	42.628%	644,982,516	1,016,612	921,338	(95,274)	644,818,674	1,016,038	920,818	(95,220)	(40,591)	
Post-merger	1.865%	1.741%	42.628%	4,157,409,060	6,479,511	5,981,681	(497,830)	4,157,409,060	6,488,610	5,985,277	(497,333)	(211,152)	
Total Transmission Plant				5,309,728,943	8,379,374	7,700,927	(678,447)	5,309,728,943	8,379,374	7,700,927	(678,447)	(289,101)	
Distribution Plant:													
California	2.887%	2.887%	0.000%	238,553,543	574,307	574,307	-	238,553,543	574,307	574,307	-	-	
Oregon	2.937%	2.937%	0.000%	1,857,837,274	4,495,130	3,905,864	(448,266)	1,857,837,274	4,495,130	3,905,864	(448,266)	(40,591)	
Washington	2.833%	2.833%	0.000%	548,112,641	1,392,280	1,392,280	-	548,112,641	1,392,280	1,392,280	-	-	
Western Wyoming	2.833%	2.833%	0.000%	2,591,252,737	5,332,672	5,332,672	-	2,591,252,737	5,332,672	5,332,672	-	-	
Utah	2.471%	2.606%	100.000%	306,123,500	657,845	666,238	30,584	307,256,281	657,845	666,238	30,584	291,468	
ID	2.573%	2.693%	0.000%	103,140,298	255,329	255,329	-	103,140,298	255,329	255,329	-	-	
Western Wyoming	3.065%	3.065%	0.000%	6,080,804,229	13,623,079	13,360,049	(263,030)	6,080,804,229	13,623,079	13,360,049	(263,030)	(281,486)	
Total Distribution Plant				17,745,560	34,110	33,571	(539)	17,745,560	34,110	33,571	(539)	-	
General Plant:													
California	2.539%	2.539%	0.000%	172,334,803	383,308	383,308	-	172,334,803	383,308	383,308	-	-	
Oregon	3.477%	3.477%	0.000%	44,150,486	105,151	105,151	-	44,150,486	105,151	105,151	-	-	
Washington	2.234%	2.234%	100.000%	206,380,665	398,056	398,056	-	206,380,665	398,056	398,056	-	-	
Utah	2.311%	2.311%	0.000%	38,052,061	73,498	73,498	-	38,052,061	73,498	73,498	-	-	
ID	2.951%	2.951%	0.000%	14,390,628	14,351,743	35,345	(7,125)	14,351,743	14,317,559	35,248	(7,005)	(169)	
Western Wyoming	3.049%	2.802%	42.628%	2,035,647	5,075	4,664	(411)	2,035,647	5,075	4,664	(411)	(169)	
Premiergen Pacific	3.065%	3.065%	42.628%	238,800,344	686,086	686,086	-	238,800,344	686,086	686,086	-	-	
Premiergen Utah	3.169%	3.169%	42.628%	233,877,075	1,206,338	1,206,338	-	233,877,075	1,206,338	1,206,338	-	-	
General Office	3.136%	3.136%	42.628%	4,065,289	9,668	9,668	-	4,065,289	9,668	9,668	-	-	
General Office	3.136%	3.136%	42.628%	206,376	639	639	-	206,376	639	639	-	-	
Customer Service	7.609%	7.609%	46.129%	19,103,904	125,542	125,542	-	19,103,904	125,542	125,542	-	-	
Customer Service	3.022%	3.022%	41.972%	1,057,621,244	3,843,353	3,715,893	(127,461)	1,057,621,244	3,843,353	3,715,893	(127,461)	(50,855)	
Total General Plant				24,002,716,380	46,814,592	46,814,592	6,166,111	24,002,716,380	46,814,592	46,814,592	6,166,111	3,047,616	
Total Depreciation Expense				23,084,810,598	56,070,703	56,070,703	6,166,111	23,084,810,598	56,070,703	56,070,703	6,166,111	3,047,616	
Reserve Checkback													
Distributor													
Steam Plant													
Total Expense for Deferral													

Ref 6.3.2

Ref 6.3.2

Rocky Mountain Power
Utah General Rate Case - June 2015
Depreciation Study Adjustment
Excess Reserve Giveback

Depreciation Expense

Plant	Factor	Annual Giveback	Monthly Giveback
IDAHO DISTRIBUTION	ID	(2,508,698)	(209,058)
UTAH DISTRIBUTION	UT	(23,109,549)	(1,925,796)
WYOMING DISTRIBUTION	WY	(2,077,204)	(173,100)
BLUNDELL GEOTHERMAL PLANT	SG	(785,202)	(65,434)
GADSBY STEAM PLANT	SG	(2,341,500)	(195,125)
HUNTER STEAM PLANT	SG	(5,927,184)	(493,932)
COLSTRIP STEAM PLANT	SG	(2,293,038)	(191,087)
Total Expense Impact	Ref. 6.3	<u>(39,042,375)</u>	<u>(3,253,531)</u>

Depreciation Reserve

	Idaho Dist	Utah Dist	Wyo Dist	Blundell	Gadsby	Hunter	Colstrip	
January 2014	209,058	1,925,796	173,100	65,434	195,125	493,932	191,087	
February 2014	418,116	3,851,592	346,201	130,867	390,250	987,864	382,173	
March 2014	627,175	5,777,387	519,301	196,301	585,375	1,481,796	573,260	
April 2014	836,233	7,703,183	692,401	261,734	780,500	1,975,728	764,346	
May 2014	1,045,291	9,628,979	865,502	327,168	975,625	2,469,660	955,433	
June 2014	1,254,349	11,554,775	1,038,602	392,601	1,170,750	2,963,592	1,146,519	
July 2014	1,463,407	13,480,570	1,211,702	458,035	1,365,875	3,457,524	1,337,606	
August 2014	1,672,465	15,406,366	1,384,803	523,468	1,561,000	3,951,456	1,528,692	
September 2014	1,881,524	17,332,162	1,557,903	588,902	1,756,125	4,445,388	1,719,779	
October 2014	2,090,582	19,257,958	1,731,003	654,335	1,951,250	4,939,320	1,910,865	
November 2014	2,299,640	21,183,753	1,904,104	719,769	2,146,375	5,433,252	2,101,952	
December 2014	2,508,698	23,109,549	2,077,204	785,202	2,341,500	5,927,184	2,293,038	
January 2015	2,717,756	25,035,345	2,250,304	850,636	2,536,625	6,421,116	2,484,125	
February 2015	2,926,814	26,961,141	2,423,405	916,069	2,731,750	6,915,048	2,675,211	
March 2015	3,135,873	28,886,936	2,596,505	981,503	2,926,875	7,408,980	2,866,298	
April 2015	3,344,931	30,812,732	2,769,605	1,046,936	3,122,000	7,902,912	3,057,384	
May 2015	3,553,989	32,738,528	2,942,706	1,112,370	3,317,125	8,396,844	3,248,471	
June 2015	3,763,047	34,664,324	3,115,806	1,177,803	3,512,250	8,890,776	3,439,557	
13 Month Avg. Test Period Impact	Ref. 6.3	<u>2,508,698</u>	<u>23,109,549</u>	<u>2,077,204</u>	<u>785,202</u>	<u>2,341,500</u>	<u>5,927,184</u>	<u>2,293,038</u>

Rocky Mountain Power
Utah General Rate Case - June 2015
Depreciation Study Adjustment
Vehicle Depreciation

Factor	Vehicle Balance	Annual Depreciation Existing Rates	Annual Depreciation Stipulated Rates	Variance	
CA	6,372,492	414,326	312,350	(101,976)	
DGP	1,067,340	60,152	54,868	(5,284)	
DGU	2,087,378	122,540	98,835	(23,705)	
IDU	13,316,143	691,131	586,115	(105,016)	
OR	55,305,732	3,350,826	3,243,169	(107,657)	
SE	474,862	28,653	22,134	(6,519)	
SG	56,815,225	3,293,476	2,774,568	(518,908)	
SO	8,630,610	458,602	346,863	(111,739)	
SSGCH	1,343,821	47,786	27,145	(20,641)	
SSGCT	44,655	2,287	1,646	(641)	
UT	76,477,206	5,001,166	3,927,229	(1,073,938)	
WA	12,319,859	867,948	679,448	(188,501)	
WYP	20,543,943	1,304,756	1,122,812	(181,944)	
WYU	4,764,781	287,638	252,217	(35,421)	
Total	259,564,048	15,931,288	13,449,397	(2,481,892)	
			WEBA Allocation	78.04%	(1,936,862)
			Direct Allocation	21.96%	(545,030) Ref 6.3.1
					<u>(2,481,892)</u>
			WEBA Allocation	78.04%	(1,936,862)
			Capital/Non Utility		(561,407)
					<u>(1,375,454)</u> Ref 6.3.1

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Hydro Decommissioning
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
June-12	-	(418,695)	(418,695)
July-12	1,829,256	(185,352)	1,225,208
August-12	1,015,770	(185,352)	2,055,626
September-12	1,875,035	(185,352)	3,745,309
October-12	567,191	(635,536)	3,676,964
November-12	(496,451)	(297,898)	2,882,615
December-12	392,296	(297,898)	2,977,013
January-13	222,464	(297,898)	2,901,579
February-13	138,116	(297,898)	2,741,797
March-13	273,334	(297,898)	2,717,233
April-13	240,864	(297,898)	2,660,199
May-13	65,119	940,108	3,665,425
June-13	124,674	(185,352)	3,604,747
		<u>(2,224,227)</u>	<u>(2,224,227)</u>

Ref 6.3

West Side	Spend	Accruals	Balance
July-13	(171,464)	(185,352)	3,247,930
August-13	179,998	(185,352)	3,242,576
September-13	160,000	(185,352)	3,217,223
October-13	375,000	(185,352)	3,406,871
November-13	363,000	(185,352)	3,584,519
December-13	1,495,000	(185,352)	4,894,167
January-14	23,000	(173,152)	4,744,015
February-14	23,000	(173,152)	4,593,863
March-14	33,000	(173,152)	4,453,711
April-14	23,000	(173,152)	4,303,560
May-14	28,000	(173,152)	4,158,408
June-14	50,000	(173,152)	4,035,256

West Side	Spend	Accruals	Balance
July-14	38,000	(173,152)	3,900,104
August-14	28,000	(173,152)	3,754,953
September-14	28,000	(173,152)	3,609,801
October-14	33,000	(173,152)	3,469,649
November-14	78,000	(173,152)	3,374,497
December-14	170,000	(173,152)	3,371,346
January-15	-	(173,152)	3,198,194
February-15	-	(173,152)	3,025,042
March-15	12,000	(173,152)	2,863,890
April-15	-	(173,152)	2,690,739
May-15	-	(173,152)	2,517,587
June-15	12,000	(173,152)	2,356,435
		<u>(2,077,821)</u>	<u>(2,077,821)</u>

Ref 6.3

East Side	Spend	Accruals	Balance
June-12	-	(273,942)	(273,942)
July-12	-	(386,488)	(660,430)
August-12	-	(499,034)	(1,159,464)
September-12	-	(611,580)	(1,771,044)
October-12	-	337,638	(1,433,406)
November-12	-	-	(1,433,406)
December-12	-	-	(1,433,406)
January-13	-	-	(1,433,406)
February-13	-	-	(1,433,406)
March-13	-	-	(1,433,406)
April-13	-	-	(1,433,406)
May-13	-	(1,238,006)	(2,671,412)
June-13	-	(1,350,552)	(4,021,964)

Ref 6.3

East Side	Spend	Accruals	Balance
July-13	-	(112,546)	(1,173,040)
August-13	-	(112,546)	(1,849,586)
September-13	-	(112,546)	(1,962,132)
October-13	-	(112,546)	(2,074,678)
November-13	-	(112,546)	(2,187,224)
December-13	-	(112,546)	(2,299,770)
January-14	-	25,600	(2,274,170)
February-14	-	25,600	(2,248,569)
March-14	-	25,600	(2,222,969)
April-14	-	25,600	(2,197,369)
May-14	-	25,600	(2,171,768)
June-14	-	25,600	(2,146,168)

East Side	Spend	Accruals	Balance
July-14	-	25,600	(2,120,568)
August-14	-	25,600	(2,094,967)
September-14	-	25,600	(2,069,367)
October-14	-	25,600	(2,043,767)
November-14	-	25,600	(2,018,166)
December-14	-	25,600	(1,992,566)
January-15	-	25,600	(1,966,966)
February-15	-	25,600	(1,941,365)
March-15	-	25,600	(1,915,765)
April-15	-	25,600	(1,890,165)
May-15	-	25,600	(1,864,564)
June-15	-	25,600	(1,838,964)
		<u>307,204</u>	<u>(1,531,760)</u>

Ref 6.3

Total Resources	Spend	Accruals	Balance
June-12	-	(692,637)	(692,637)
July-12	1,829,256	(297,898)	836,720
August-12	1,015,770	(297,898)	1,556,592
September-12	1,875,035	(297,898)	3,133,729
October-12	567,191	(297,898)	3,403,022
November-12	(496,451)	(297,898)	2,608,673
December-12	392,296	(297,898)	2,703,071
January-13	222,464	(297,898)	2,627,636
February-13	138,116	(297,898)	2,467,855
March-13	273,334	(297,898)	2,443,291
April-13	240,864	(297,898)	2,386,256
May-13	65,119	(297,898)	2,153,477
June-13	124,674	(297,898)	1,980,253
		<u>(3,574,779)</u>	<u>(1,584,526)</u>

Total Resources	Spend	Accruals	Balance
July-13	(171,464)	(297,898)	1,510,890
August-13	179,998	(297,898)	1,392,990
September-13	160,000	(297,898)	1,255,091
October-13	375,000	(297,898)	1,332,193
November-13	363,000	(297,898)	1,397,295
December-13	1,495,000	(297,898)	2,594,397
January-14	23,000	(147,551)	2,469,845
February-14	23,000	(147,551)	2,345,294
March-14	33,000	(147,551)	2,230,742
April-14	23,000	(147,551)	2,106,191
May-14	28,000	(147,551)	1,986,639
June-14	50,000	(147,551)	1,889,088

Total Resources	Spend	Accruals	Balance
July-14	38,000	(147,551)	1,779,537
August-14	28,000	(147,551)	1,659,985
September-14	28,000	(147,551)	1,540,434
October-14	33,000	(147,551)	1,425,882
November-14	78,000	(147,551)	1,356,331
December-14	170,000	(147,551)	1,378,780
January-15	-	(147,551)	1,231,228
February-15	-	(147,551)	1,083,677
March-15	12,000	(147,551)	948,125
April-15	-	(147,551)	800,574
May-15	-	(147,551)	653,022
June-15	12,000	(147,551)	517,471
		<u>(1,770,617)</u>	<u>(34,146)</u>

**Rocky Mountain Power
Utah General Rate Case – June 2015
Tax Adjustment Index**

The following adjustments were used to arrive at the normalized levels of tax expenses. The Company's June 2013 accrued tax data provided the basis for known and measurable adjustments to the June 2015 test period.

- 7.1 Interest True-Up (Impacts are included on each individual adjustment)
- 7.2 Property Tax Expense
- 7.3 Renewable Energy Tax Credit
- 7.4 AFUDC Equity
- 7.5 Repairs Deduction Deferred Accounting
- 7.6 Pro Forma Schedule M's
- 7.7 Pro Forma Deferred Income Tax Expense
- 7.8 Pro Forma ADIT Balances
- 7.9 Wyoming Wind Generation Tax

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

- SO2 Emission Allowances, page 3.3
- DSM Expense, page 4.6
- Insurance Expense, page 4.7
- Naughton Unit No. 3 Write-off, page 4.10
- Powerdale Hydro Removal, page 8.8
- Regulatory Asset Amortization, page 8.9
- Carbon Plant, page 8.13
- Pension and Post-Retirement Welfare Plan, page 8.14
- Bridger and Naughton Liquidated Damages, page 8.15

The tax impacts of the following adjustments are included within adjustments 7.6 through 7.8:

- Little Mountain, page 5.3
- Depreciation Study, page 6.3
- Pro Forma Plant Additions and Retirements, page 8.6
- Klamath Hydroelectric Settlement Agreement, page 8.11
- Misc. Asset Sales and Removals, page 8.12

Page 7.0.1 – Page 7.9.1: Reference – Attachment R746-700-22.B.4, Folder, 'Adjustments'

	7.2	7.3	7.4	7.5	7.6	7.7
	Property Tax Expense	Renewable Energy Tax Credit	AFUDC Equity	Repairs Deduction Deferred Accounting	Pro Forma Schedule M's	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	-	-	-	-	-	-
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	6,686,910	6,513,327	-	-	-	-
25 Income Taxes - Federal	45,646,783	(2,176,733)	(1,881,482)	(1,022,366)	(408)	49,101,884
26 Income Taxes - State	6,456,631	(295,782)	36	(138,923)	(56)	6,670,424
27 Income Taxes - Def Net	(50,844,211)	-	-	-	-	(50,844,211)
28 Investment Tax Credit Adj.	(2,595,534)	-	-	-	-	(2,595,534)
29 Misc Revenue & Expense	-	-	-	-	-	-
30						
31 Total Operating Expenses:	5,350,580	4,040,812	(1,881,446)	(1,161,288)	(464)	55,772,309
32						
33 Operating Rev For Return:	(5,350,580)	(4,040,812)	1,881,446	1,161,288	464	53,439,745
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	964,060	66,262	(30,852)	(19,043)	(8)	914,570
45 Weatherization Loans	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	964,060	66,262	(30,852)	(19,043)	(8)	914,570
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-
53 Accum Def Income Tax	(197,313,833)	-	-	-	-	-
54 Unamortized ITC	28,051	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	47,854	-	-	47,854	-	-
58						
59 Total Rate Base Deductions	(197,237,928)	-	-	47,854	-	-
60						
61 Total Rate Base:	(196,273,868)	66,262	(30,852)	(19,043)	47,846	914,570
62						
63 Return on Rate Base	0.193%	-0.076%	0.036%	0.022%	0.000%	-1.056%
64						
65 Return on Equity	0.373%	-0.148%	0.069%	0.043%	0.000%	-2.046%
66						
67 TAX CALCULATION:						
68 Operating Revenue	(6,686,910)	(6,513,327)	-	-	-	-
69 Other Deductions	-	-	-	-	-	-
70 Interest (AFUDC)	3,060,454	-	3,060,454	-	-	-
71 Interest	(5,014,902)	1,693	(788)	(487)	1,222	23,368
72 Schedule "M" Additions	18,223,651	-	-	-	-	18,223,651
73 Schedule "M" Deductions	(128,725,362)	-	-	-	-	(128,725,362)
74 Income Before Tax	142,216,551	(6,515,020)	788	(3,059,967)	(1,222)	146,925,645
75						
76 State Income Taxes	6,456,631	(295,782)	36	(138,923)	(56)	6,670,424
77 Taxable Income	135,759,920	(6,219,238)	753	(2,921,045)	(1,167)	140,255,221
78						
79 Federal Income Taxes + Other	45,646,783	(2,176,733)	(1,881,482)	(1,022,366)	(408)	49,101,884
APPROXIMATE PRICE CHANGE	(15,815,973)	6,533,238	(3,041,948)	(1,877,586)	5,213	90,173,413

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 2015

	7.8	7.9
	Pro Forma ADIT Balances	Wyoming Wind Generation Tax
1 Operating Revenues:		
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>
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	-	173,583
25 Income Taxes - Federal	1,683,900	(58,011)
26 Income Taxes - State	228,814	(7,883)
27 Income Taxes - Def Net	-	-
28 Investment Tax Credit Adj.	-	-
29 Misc Revenue & Expense	-	-
30		
31 Total Operating Expenses:	1,912,714	107,690
32		
33 Operating Rev For Return:	<u>(1,912,714)</u>	<u>(107,690)</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	31,365	1,766
45 Weatherization Loans	-	-
46 Misc Rate Base	-	-
47		
48 Total Electric Plant:	31,365	1,766
49		
50 Rate Base Deductions:		
51 Accum Prov For Deprec	-	-
52 Accum Prov For Amort	-	-
53 Accum Def Income Tax	(197,313,833)	-
54 Unamortized ITC	28,051	-
55 Customer Adv For Const	-	-
56 Customer Service Deposits	-	-
57 Misc Rate Base Deductions	-	-
58		
59 Total Rate Base Deductions	(197,285,782)	-
60		
61 Total Rate Base:	<u>(197,254,416)</u>	<u>1,766</u>
62		
63 Return on Rate Base	0.259%	-0.002%
64		
65 Return on Equity	0.502%	-0.004%
66		
67 TAX CALCULATION:		
68 Operating Revenue	-	(173,583)
69 Other Deductions	-	-
70 Interest (AFUDC)	-	-
71 Interest	(5,039,956)	45
72 Schedule "M" Additions	-	-
73 Schedule "M" Deductions	-	-
74 Income Before Tax	<u>5,039,956</u>	<u>(173,628)</u>
75		
76 State Income Taxes	<u>228,814</u>	<u>(7,883)</u>
77 Taxable Income	<u>4,811,142</u>	<u>(165,746)</u>
78		
79 Federal Income Taxes + Other	<u>1,683,900</u>	<u>(58,011)</u>
APPROXIMATE PRICE CHANGE	(21,489,515)	174,114

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>
Adjustment to Expense:							
Interest	427	3	10,874,529	UT	100.000%	10,874,529	Below

	Total Company						
Interest June 2013			328,437,879			143,178,033	2.18
Interest June 2015			354,938,974			154,052,563	Below
Adjustment:			<u>26,501,095</u>			<u>10,874,529</u>	

Rate Base			13,974,542,421			6,029,328,450	2.2
Other			(82,896,509)			-	
Adjusted Rate Base			<u>13,891,645,912</u>			<u>6,029,328,450</u>	2.2
Weighted Cost of Debt			<u>2.555%</u>			<u>2.555%</u>	2.1
			354,938,974			154,052,563	2.18

Description of Adjustment:

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Taxes Other Than Income	408	3	15,336,167	GPS	42.470%	6,513,327	7.2.1

Description of Adjustment:

This adjustment incorporates the difference between actual accrued property tax expense and forecasted property tax expense resulting from estimated capital additions.

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Estimated Property Tax Expense for June 2015
 Property Tax Adjustment Summary

FERC Account	G/L Account	Co. Code	Factor	Total
408.15	579000	1000	GPS	117,576,833
Total Accrued Property Tax - 12 Months Ended June 2013				<u>117,576,833</u>
Forecasted Property Tax Exp. for the 12 Months Ending Dec 2014				130,168,000
Forecasted Property Tax Exp. for the 12 Months Ending Dec 2015				<u>135,658,000</u>
Estimated Property Tax Exp. For the Twelve Months Ending June 2015				132,913,000
Less Accrued Property Tax - 12 Months Ended June 2013				(117,576,833)
Incremental Adjustment to Property Taxes				<u>15,336,167</u> Ref 7.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
FED Renewable Energy Tax Credit	40910	3	(4,414,309)	SG	42.628%	(1,881,746)	7.3.1

Description of Adjustment:

This adjustment normalizes to test period levels federal renewable energy income tax credits the Company is eligible 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.

Rocky Mountain Power
Utah General Rate Case - June 2015
Renewable Energy Tax Credit Calculation

Description	Test Period NPC kWh	Federal Credit	Base Period Federal Credit	Incremental Federal Credit
Hydro				
JC Boyle	8,011,391	8,011,391		
Factor (inflated tax per unit)		0.0110		
		<u>88,125</u>		
Wind/Geothermal				
Blundell Bottoming Cycle KWh	80,576,825	80,576,825		
Glenrock KWh	323,798,822	323,798,822		
Glenrock III KWh	124,408,961	124,408,961		
Goodnoe KWh	266,886,999	266,886,999		
High Plains Wind	309,369,981	309,369,981		
Leaning Juniper 1 KWh	301,502,066	301,502,066		
Marengo KWh	393,135,919	393,135,919		
Marengo II KWh	187,225,822	187,225,822		
McFadden Ridge	86,062,867	86,062,867		
Rolling Hills KWh	292,593,801	292,593,801		
Seven Mile KWh	349,595,646	349,595,646		
Seven Mile II KWh	68,862,071	68,862,071		
Dunlap I Wind KWh	353,605,732	353,605,732		
Total KWh Production	<u>3,137,625,512</u>	<u>3,137,625,512</u>		
Factor (inflated tax per unit)		0.023		
		<u>72,165,387</u>		
		<u>(72,253,512)</u>	<u>(67,930,536)</u>	<u>(4,322,976)</u>
Leaning Juniper Adjustment				<u>(91,333)</u>
Total Renewable Energy Income Tax Credit				<u>(4,414,309)</u>
				Ref 7.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax: AFUDC - Equity	419	3	7,002,114	SNP	43.708%	3,060,454	7.4.1

Description of Adjustment:

This adjustment reflects the appropriate level of AFUDC - Equity into test period results to align the tax Schedule M with regulatory income.

Rocky Mountain Power
 Utah General Rate Case - June 2015
 AFUDC - Equity

Period	Months	Description	Reference	Equity
				SAP Accts 382000 & 382060
Jun-13	12 months	Account 419	Tab B-6	(57,735,626)
Jun-15	12 months	AFUDC-Equity SCHMDT		(50,733,512)
Adjustment to Account 419				7,002,114
				Ref 7.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Regulatory Liability - Tax Rev Req Adj.	254	3	47,854	UT	100.000%	47,854	7.5.1

Description of Adjustment:

As a result of a Utah regulatory order in Docket No.'s 09-035-03 and 09-035-23, a regulatory liability equal to the revenue requirement for the difference in the deduction for repairs recognized in regulatory results versus recognized for tax return purposes for 2009 and 2010 years will be included in rate base and amortized. Consistent with the Company's position in the 11-035-200 general rate case, this item is being amortized over one year beginning October 12, 2012, given its direction and amount. The amortization completed in May 2013. This adjustment reflects the removal of the 13 month average balance at June 2013

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Regulatory Asset and Liability Accounts

Account Balance as of		Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	13 Month Average	Allocation Factor
FERC Account 254	Reg Liability - Tax Rev Req Adj - UT	(61,696)	(61,696)	(61,696)	(61,696)	(61,696)	(61,696)	(61,696)	(61,696)	(61,696)	(61,696)	(5,141)	-	-	(47,854)	UT
SAP Account 288250																
	Adjustment needed to remove item that is not ongoing														47,854	UT
															Ref 7.5	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Tax:							
SCHMAP-Permanent Additions	SCHMAP	3	(3,035)	OTHER	0.000%	-	
SCHMAP-Permanent Additions	SCHMAP	3	59,884	SCHMDEXP	40.520%	24,265	
SCHMAP-Permanent Additions	SCHMAP	3	2,979,205	SE	41.972%	1,250,424	
SCHMAP-Permanent Additions	SCHMAP	3	1,754,758	SO	42.470%	745,251	
			<u>4,790,812</u>			<u>2,019,939</u>	
SCHMAT-Temporary Additions	SCHMAT	3	2,759,747	BADDEBT	29.706%	819,817	
SCHMAT-Temporary Additions	SCHMAT	3	2,546,261	CA	0.000%	-	
SCHMAT-Temporary Additions	SCHMAT	3	8,246,420	CIAC	48.317%	3,984,451	
SCHMAT-Temporary Additions	SCHMAT	3	4,546,417	GPS	42.470%	1,930,880	
SCHMAT-Temporary Additions	SCHMAT	3	893,531	ID	0.000%	-	
SCHMAT-Temporary Additions	SCHMAT	3	20,757,169	OR	0.000%	-	
SCHMAT-Temporary Additions	SCHMAT	3	43,617,007	OTHER	0.000%	-	
SCHMAT-Temporary Additions	SCHMAT	3	51,832,378	SCHMDEXP	40.520%	21,002,261	
SCHMAT-Temporary Additions	SCHMAT	3	(20,024,524)	SE	41.972%	(8,404,638)	
SCHMAT-Temporary Additions	SCHMAT	3	(2,159,572)	SG	42.628%	(920,589)	
SCHMAT-Temporary Additions	SCHMAT	3	(561,218)	SGCT	42.791%	(240,151)	
SCHMAT-Temporary Additions	SCHMAT	3	2,300,930	SNP	43.708%	1,005,680	
SCHMAT-Temporary Additions	SCHMAT	3	(105,064)	SNPD	48.317%	(50,764)	
SCHMAT-Temporary Additions	SCHMAT	3	(24,144,529)	SO	42.470%	(10,254,250)	
SCHMAT-Temporary Additions	SCHMAT	3	169,491	TROJD	42.511%	72,052	
SCHMAT-Temporary Additions	SCHMAT	3	7,258,962	UT	100.000%	7,258,962	
SCHMAT-Temporary Additions	SCHMAT	3	(366,309)	WA	0.000%	-	
SCHMAT-Temporary Additions	SCHMAT	3	3,516,507	WY	0.000%	-	
			<u>101,083,604</u>			<u>16,203,712</u>	
SCHMDP-Permanent Deductions	SCHMDP	3	162,455	SCHMDEXP	40.520%	65,826	
SCHMDP-Permanent Deductions	SCHMDP	3	249,984	SE	41.972%	104,923	
SCHMDP-Permanent Deductions	SCHMDP	3	(312,687)	SNP	43.708%	(136,668)	
SCHMDP-Permanent Deductions	SCHMDP	3	87,179	SO	42.470%	37,025	
			<u>186,931</u>			<u>71,106</u>	
SCHMDT-Temporary Deductions	SCHMDT	3	1,630,090	CA	0.000%	-	
SCHMDT-Temporary Deductions	SCHMDT	3	10,589,910	GPS	42.470%	4,497,574	
SCHMDT-Temporary Deductions	SCHMDT	3	4,771,074	ID	0.000%	-	
SCHMDT-Temporary Deductions	SCHMDT	3	(2,445,897)	OR	0.000%	-	
SCHMDT-Temporary Deductions	SCHMDT	3	(64,236,289)	OTHER	0.000%	-	
SCHMDT-Temporary Deductions	SCHMDT	3	(29,121,448)	SE	41.972%	(12,222,773)	
SCHMDT-Temporary Deductions	SCHMDT	3	32,633,753	SG	42.628%	13,911,220	
SCHMDT-Temporary Deductions	SCHMDT	3	(10,142,666)	SNP	43.708%	(4,433,112)	
SCHMDT-Temporary Deductions	SCHMDT	3	(2,156,223)	SNPD	48.317%	(1,041,830)	
SCHMDT-Temporary Deductions	SCHMDT	3	43,674,338	SO	42.470%	18,548,616	
SCHMDT-Temporary Deductions	SCHMDT	3	(399,177,685)	TAXDEPR	43.903%	(175,250,744)	
SCHMDT-Temporary Deductions	SCHMDT	3	27,194,582	UT	100.000%	27,194,582	
SCHMDT-Temporary Deductions	SCHMDT	3	13,381,058	WY	0.000%	-	
			<u>(373,405,403)</u>			<u>(128,796,468)</u>	
Current Tax Credits	40910	3	26,846	SE	41.972%	11,268	
Current Tax Credits	40910	3	3,036	SO	42.470%	1,289	
			<u>29,882</u>			<u>12,557</u>	

Description of Adjustment:

This adjustment normalizes the Schedule Ms and current income tax credits to an estimated pro forma level of expense for the June 2015 test period. Additional line item detail is included in the tax model which is provided with the Company's electronic work papers.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Deferred Income Tax Expense - Debit	41010	3	618,635	CA	0.000%	-	
Deferred Income Tax Expense - Debit	41010	3	4,018,977	GPS	42.470%	1,706,874	
Deferred Income Tax Expense - Debit	41010	3	1,810,670	ID	0.000%	-	
Deferred Income Tax Expense - Debit	41010	3	(928,242)	OR	0.000%	-	
Deferred Income Tax Expense - Debit	41010	3	(24,378,315)	OTHER	0.000%	-	
Deferred Income Tax Expense - Debit	41010	3	(10,979,216)	SE	41.972%	(4,608,166)	
Deferred Income Tax Expense - Debit	41010	3	12,384,836	SG	42.628%	5,279,447	
Deferred Income Tax Expense - Debit	41010	3	(3,849,243)	SNP	43.708%	(1,682,410)	
Deferred Income Tax Expense - Debit	41010	3	(818,308)	SNPD	48.317%	(395,385)	
Deferred Income Tax Expense - Debit	41010	3	16,574,848	SO	42.470%	7,039,385	
Deferred Income Tax Expense - Debit	41010	3	(151,491,923)	TAXDEPR	43.903%	(66,509,410)	
Deferred Income Tax Expense - Debit	41010	3	10,320,615	UT	100.000%	10,320,615	
Deferred Income Tax Expense - Debit	41010	3	5,078,246	WY	0.000%	-	
			<u>(141,638,420)</u>			<u>(48,849,049)</u>	
Deferred Income Tax Expense - Credit	41110	3	(1,047,352)	BADDEBT	29.706%	(311,129)	
Deferred Income Tax Expense - Credit	41110	3	(795,472)	CA	0.000%	-	
Deferred Income Tax Expense - Credit	41110	3	(3,129,599)	CIAC	48.317%	(1,512,139)	
Deferred Income Tax Expense - Credit	41110	3	338,226	ID	0.000%	-	
Deferred Income Tax Expense - Credit	41110	3	(5,767)	FERC	0.000%	-	
Deferred Income Tax Expense - Credit	41110	3	(1,725,411)	GPS	42.470%	(732,788)	
Deferred Income Tax Expense - Credit	41110	3	(6,114,594)	OR	0.000%	-	
Deferred Income Tax Expense - Credit	41110	3	(17,142,134)	OTHER	0.000%	-	
Deferred Income Tax Expense - Credit	41110	3	(19,670,906)	SCHMDEXP	40.520%	(7,970,568)	
Deferred Income Tax Expense - Credit	41110	3	7,606,496	SE	41.972%	3,192,577	
Deferred Income Tax Expense - Credit	41110	3	831,384	SG	42.628%	354,405	
Deferred Income Tax Expense - Credit	41110	3	212,988	SGCT	42.791%	91,140	
Deferred Income Tax Expense - Credit	41110	3	(873,226)	SNP	43.708%	(381,666)	
Deferred Income Tax Expense - Credit	41110	3	39,873	SNPD	48.317%	19,266	
Deferred Income Tax Expense - Credit	41110	3	8,838,982	SO	42.470%	3,753,941	
Deferred Income Tax Expense - Credit	41110	3	(64,324)	TROJD	42.511%	(27,345)	
Deferred Income Tax Expense - Credit	41110	3	1,529,145	UT	100.000%	1,529,145	
Deferred Income Tax Expense - Credit	41110	3	433,410	WA	0.000%	-	
Deferred Income Tax Expense - Credit	41110	3	718,613	WY	0.000%	-	
			<u>(30,019,668)</u>			<u>(1,995,162)</u>	
Deferred ITC Amortization	41140	3	(3,163,859)	DGU	82.037%	(2,595,534)	

Description of Adjustment:

This adjustment normalizes the base period deferred tax expense to an estimated pro forma level of expense for the June 2015 test period. Additional line item detail is included in the tax model which is provided with the Company's electronic work papers.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
ADIT Balance 190	190	3	(924,773)	UT	100.000%	1,375,496	
ADIT Balance 190	190	3	(619,213)	BADDEBT	29.706%	(183,945)	
ADIT Balance 190	190	3	539,874	OTHER	0.000%	-	
ADIT Balance 190	190	3	4,077,584	SE	41.972%	1,711,432	
ADIT Balance 190	190	3	(43,828,868)	SG	42.628%	(18,683,509)	
ADIT Balance 190	190	3	(3,317,807)	SO	42.470%	(1,409,082)	
ADIT Balance 190	190	3	185,337	TROJD	42.511%	78,788	
			<u>(43,887,866)</u>			<u>(17,110,820)</u>	
ADIT Balance 281	281	3	199,232,770	SG	42.628%	84,929,577	
ADIT Balance 282	282	3	(3,994,747,951)	UT	100.000%	(1,763,572,995)	
ADIT Balance 282	282	3	3,478,524,079	DITBAL	43.239%	1,504,093,323	
ADIT Balance 282	282	3	(53,718,257)	OTHER	0.000%	-	
ADIT Balance 282	282	3	117,877	SE	41.972%	49,475	
ADIT Balance 282	282	3	1,051,929	SG	42.628%	448,420	
ADIT Balance 282	282	3	(2,021,386)	SO	42.470%	(858,488)	
			<u>(570,793,708)</u>			<u>(259,840,266)</u>	
ADIT Balance 283	283	3	(5,242,511)	UT	100.000%	(3,085,339)	
ADIT Balance 283	283	3	(1,321,549)	GPS	42.470%	(561,267)	
ADIT Balance 283	283	3	21,877,453	OTHER	0.000%	-	
ADIT Balance 283	283	3	(3,490,021)	SE	41.972%	(1,464,822)	
ADIT Balance 283	283	3	1,439,176	SG	42.628%	613,496	
ADIT Balance 283	283	3	932,291	SGCT	42.791%	398,937	
ADIT Balance 283	283	3	837,140	SNP	43.708%	365,894	
ADIT Balance 283	283	3	(3,671,330)	SO	42.470%	(1,559,224)	
			<u>11,360,649</u>			<u>(5,292,325)</u>	
ITC Balance 255	255	3	100,668	ITC84	0.000%	-	
ITC Balance 255	255	3	1,015,917	ITC85	0.000%	-	
ITC Balance 255	255	3	512,219	ITC86	0.000%	-	
ITC Balance 255	255	3	61,535	ITC88	0.000%	-	
ITC Balance 255	255	3	122,347	ITC89	0.000%	-	
ITC Balance 255	255	3	59,766	ITC90	46.936%	28,051	
ITC Balance 255	255	3	(54,316)	ID	0.000%	-	
			<u>1,818,136</u>			<u>28,051</u>	

Description of Adjustment:

This adjustment normalizes the accumulated deferred income tax balances to an estimated pro forma level on a 13 month average basis for the June 2015 test period. Additional line item detail is included in the tax model which is provided with the Company's electronic work papers.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Taxes Other Than Income	408	3	407,202	SG	42.628%	173,583	7.9.1

Description of Adjustment:

The Wyoming legislature enacted W.S. 39-22-101 through 39-22-111, which imposes a tax on electricity produced from wind resources located within the state of Wyoming. Beginning in January 2012, a \$1 per megawatt hour generation tax will become effective on all electricity the Company generates from its Wyoming wind resources, effective three years after the turbine first produces electricity. This adjustment reflects the impacts of this tax into results.

Rocky Mountain Power
Utah General Rate Case - June 2015
Wyoming Wind Generation Tax

Wind Plant	Jun-15 NPC MWH Production	Tax Begins	Jun-15 \$1 / MWH Tax
Foote Creek	101,208	1/1/2012	101,208
Glenrock I Wind Plant	323,799	1/1/2012	323,799
Seven Mile Hill Wind Plant	349,596	1/1/2012	349,596
Seven Mile Hill II Wind Plant	68,862	1/1/2012	68,862
Glenrock III Wind Plant	124,409	1/1/2012	124,409
Rolling Hills Wind Plant	292,594	1/1/2012	292,594
High Plains Wind Plant	309,370	9/1/2012	309,370
McFadden Ridge	86,063	9/1/2012	86,063
Dunlap I Wind	353,606	10/1/2013	353,606
Total WY Wind MWH	<u>2,009,507</u>		<u>2,009,507</u>

Booked July 2012 - December 2012

711,740

Booked Jan 2013 - June 2013

890,565

Twelve months ended June 2013

1,602,305

Adjustment to normalize to FY June 2015

407,202

Ref 7.9

Note: The tax begins 3 years after the in service date of the wind turbine

**Rocky Mountain Power
Utah General Rate Case – June 2015
Rate Base Adjustment Index**

The Company used thirteen month average rate base as of June 2013 as the starting point for establishing the adjustments made to the test period. Test period rate base is included using thirteen month average balances from June 2014 through June 2015. The following rate base adjustments are included.

- 8.1 Cash Working Capital (Impacts are included on each individual adjustment)
- 8.2 Trapper Mine Rate Base
- 8.3 Bridger Mine Rate Base
- 8.4 Plant Held for Future Use
- 8.5 Customer Advances for Construction
- 8.6 Pro Forma Plant Additions and Retirements
- 8.7 Miscellaneous Rate Base
- 8.8 Powerdale Hydro Removal
- 8.9 Regulatory Asset Amortization
- 8.10 Customer Service Deposits
- 8.11 Klamath Hydroelectric Settlement Agreement
- 8.12 Misc. Asset Sales and Removals
- 8.13 Carbon Plant
- 8.14 Pension and Post-Retirement Welfare Plan
- 8.15 Bridger and Naughton Liquidated Damages

Page 8.0.1 – Page 8.15.1: Reference – Attachment R746-700-22.B.4, Folder, 'Adjustments'

	8.2	8.3	8.4	8.5	8.6	8.7	8.8	8.9
	Trapper Mine Rate Base	Bridger Mine Rate Base	Plant Held For Future Use	Customer Advances for Construction	Pro Forma Plant Additions and Retirements	Miscellaneous Rate Base	Powerdale Hydro Removal	Regulatory Asset Amortization
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	368,446	-	-	-	-	-	(5,714)	-
12 Other Power Supply	(213,312)	-	-	-	-	-	-	(213,312)
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	(10,821)	-	-	-	-	-	-	(10,821)
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(30,297)	-	-	-	-	-	-	(30,297)
19								
20 Total O&M Expenses	114,016	-	-	-	-	-	(5,714)	(254,430)
21								
22 Depreciation	(12,816,434)	-	-	-	-	-	-	-
23 Amortization	2,553,736	-	-	-	-	-	-	(317,718)
24 Taxes Other Than Income	-	-	-	-	-	-	-	-
25 Income Taxes - Federal	(8,409,435)	(27,462)	(615,669)	40,593	14,404	(7,085,509)	13,633	186,641
26 Income Taxes - State	(1,142,703)	(3,732)	(83,659)	5,516	1,957	(962,803)	1,852	25,361
27 Income Taxes - Def Net	3,965,879	-	-	-	-	-	-	(254,857)
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-	47,174
29 Misc Revenue & Expense	931,249	-	-	-	-	-	-	-
30								
31 Total Operating Expenses:	(14,803,692)	(31,194)	(699,328)	46,109	16,361	(8,048,312)	15,485	(7,996)
32								
33 Operating Rev For Return:	14,803,692	31,194	699,328	(46,109)	(16,361)	8,048,312	(15,485)	7,996
34								
35 Rate Base:								
36 Electric Plant In Service	878,925,031	3,398,791	72,131,828	-	-	830,138,660	-	-
37 Plant Held for Future Use	(2,255,514)	-	-	(4,755,876)	-	-	2,500,362	-
38 Misc Deferred Debits	132,872,843	-	-	-	-	-	9,294,847	(920,437)
39 Elec Plant Acq Adj	(4,280,363)	-	-	-	-	-	-	(4,280,363)
40 Nuclear Fuel	-	-	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-	-
42 Fuel Stock	(13,392,407)	-	-	-	-	-	(13,392,407)	-
43 Material & Supplies	-	-	-	-	-	-	-	-
44 Working Capital	(336,096)	(181,838)	(11,468)	756	268	(131,978)	254	4,048
45 Weatherization Loans	(2,835)	-	-	-	-	-	-	(2,835)
46 Misc Rate Base	-	-	-	-	-	-	-	-
47								
48 Total Electric Plant:	991,530,659	3,216,952	72,120,360	(4,755,120)	268	830,006,682	(1,596,944)	4,048
49								
50 Rate Base Deductions:								
51 Accum Prov For Deprec	13,847,357	-	-	-	-	-	-	-
52 Accum Prov For Amort	4,804,729	-	-	-	-	-	-	-
53 Accum Def Income Tax	(56,196,894)	-	-	-	-	-	-	274,521
54 Unamortized ITC	-	-	-	-	-	-	-	868,831
55 Customer Adv For Const	(1,687,520)	-	-	-	(1,687,520)	-	-	-
56 Customer Service Deposits	(15,625,768)	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	180,401	-	-	-	-	-	-	180,401
58								
59 Total Rate Base Deductions	(54,677,694)	-	-	-	(1,687,520)	-	-	454,923
60								
61 Total Rate Base:	936,852,965	3,216,952	72,120,360	(4,755,120)	(1,687,252)	830,006,682	(1,596,944)	458,971
62								
63 Return on Rate Base	-0.985%	-0.004%	-0.097%	0.006%	0.002%	-0.950%	0.002%	0.000%
64								
65 Return on Equity	-1.908%	-0.009%	-0.188%	0.012%	0.004%	-1.840%	0.003%	-0.001%
66								
67 TAX CALCULATION:								
68 Operating Revenue	9,217,434	-	-	-	-	-	5,714	572,148
69 Other Deductions	-	-	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-	-	-
71 Interest	23,937,094	82,195	1,842,714	(121,496)	(43,110)	21,207,114	(40,803)	11,727
72 Schedule "M" Additions	(10,456,404)	-	-	-	-	-	-	540,834
73 Schedule "M" Deductions	(6,405)	-	-	-	-	-	-	(130,707)
74 Income Before Tax	(25,169,659)	(82,195)	(1,842,714)	121,496	43,110	(21,207,114)	40,803	665,528
75								
76 State Income Taxes	(1,142,703)	(3,732)	(83,659)	5,516	1,957	(962,803)	1,852	30,215
77 Taxable Income	(24,026,957)	(78,463)	(1,759,055)	115,980	41,153	(20,244,311)	38,950	635,313
78								
79 Federal Income Taxes + Other	(8,409,435)	(27,462)	(615,669)	40,593	14,404	(7,085,509)	13,633	222,360
APPROXIMATE PRICE CHANGE	92,828,307	350,465	7,857,018	(518,038)	(183,814)	90,423,533	(173,976)	44,276

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

	8.10	8.11	8.12	8.13	8.14	8.15
	Customer Service Deposits	Klamath Hydroelectric Agreement Settlement	Misc. Asset Sales and Removals	Carbon Plant	Pension and Post-Retirement Welfare Plan	Bridger and Naughton Liquidated Damages
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	-	415,619	(41,459)	-	-	-
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	-	415,619	(41,459)	-	-	-
21						
22 Depreciation	-	-	(1,056,110)	(11,760,324)	-	-
23 Amortization	-	2,108,367	-	728,086	-	35,000
24 Taxes Other Than Income	-	-	-	-	-	-
25 Income Taxes - Federal	(177,719)	(721,942)	399,796	(67,825)	(587,213)	(3,522)
26 Income Taxes - State	(24,149)	(98,100)	54,326	(9,216)	(79,792)	(479)
27 Income Taxes - Def Net	-	-	-	4,186,845	-	(13,283)
28 Investment Tax Credit Adj.	-	-	-	-	-	-
29 Misc Revenue & Expense	931,249	-	-	-	-	-
30						
31 Total Operating Expenses:	729,381	1,703,944	(643,447)	(6,922,434)	(667,005)	17,717
32						
33 Operating Rev For Return:	(729,381)	(1,703,944)	643,447	6,922,434	667,005	(17,717)
34						
35 Rate Base:						
36 Electric Plant in Service	-	(22,124,812)	(4,619,435)	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	4,502,934	119,330,500	665,000
39 Elec Plant Acq Adj	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-
44 Working Capital	(3,310)	(6,632)	6,767	(1,263)	(10,938)	(66)
45 Weatherization Loans	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	(3,310)	(22,131,444)	(4,612,668)	4,501,670	119,319,562	664,934
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprac	-	3,111,938	736,763	9,998,656	-	-
52 Accum Prov For Amort	-	4,804,729	-	-	-	-
53 Accum Def Income Tax	-	-	-	(6,555,240)	(50,532,632)	(252,374)
54 Unamortized ITC	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-
56 Customer Service Deposits	(15,625,768)	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-
58						
59 Total Rate Base Deductions	(15,625,768)	7,916,667	736,763	3,443,416	(50,532,632)	(252,374)
60						
61 Total Rate Base:	(15,629,078)	(14,214,776)	(3,875,906)	7,945,086	68,786,930	412,560
62						
63 Return on Rate Base	0.006%	-0.012%	0.015%	0.107%	-0.069%	-0.001%
64						
65 Return on Equity	0.011%	-0.024%	0.030%	0.207%	-0.133%	-0.001%
66						
67 TAX CALCULATION:						
68 Operating Revenue	(931,249)	(2,523,986)	1,097,569	11,032,238	-	(35,000)
69 Other Deductions	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-
71 Interest	(399,331)	(363,195)	(99,031)	203,001	1,757,543	10,541
72 Schedule "M" Additions	-	-	-	(11,032,238)	-	35,000
73 Schedule "M" Deductions	-	-	-	-	-	-
74 Income Before Tax	(531,918)	(2,160,791)	1,196,601	(203,001)	(1,757,543)	(10,541)
75						
76 State Income Taxes	(24,149)	(98,100)	54,326	(9,216)	(79,792)	(479)
77 Taxable Income	(507,769)	(2,062,691)	1,142,275	(193,785)	(1,677,750)	(10,063)
78						
79 Federal Income Taxes + Other	(177,719)	(721,942)	399,796	(67,825)	(587,213)	(3,522)
APPROXIMATE PRICE CHANGE	(769,617)	980,302	(1,521,961)	(10,188,173)	7,493,864	80,014

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Cash Working Capital	CWC	3	(80,837)	UT	100.000%	(80,837)	Below
Cash Working Capital June 2013			48,848,679			22,060,456	2.33
Cash Working Capital June 2015			<u>49,733,818</u>			<u>21,979,619</u>	8.1.1
Adjustment:			885,139			<u>(80,837)</u>	

Description of Adjustment:

This adjustment is necessary to compute the cash working capital for the normalized results of operations 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 for Utah are calculated using the Company's 2012 lead lag study. A complete copy of the 2012 study is provided in this case as part of the Company's response to filing requirement R746-700-22.D.43. 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
 Update Cash Working Capital
 Twelve Months Ending June 2015

Lead/Lag Study as of 12/10	Sum of Jurisdictions	California	Oregon	Washington	Wyoming	WY-PPL	Utah	Idaho	WY-UPL	FERC
Revenue Lag Days	41.36	42.44	44.18	41.27	36.23	36.23	41.65	38.77	36.23	35.62
Expense Lag Days	35.68	39.43	35.54	35.20	35.71	35.71	35.66	35.61	35.71	35.10
Net Lag Days	5.68	3.01	8.65	6.07	0.51	0.51	5.99	3.16	0.51	0.53
O&M Expense	2,897,666,032	55,918,733	759,058,017	214,527,753	459,937,096	364,575,076	1,218,268,346	173,746,460	95,362,021	9,752,329
Taxes Other than Income	179,488,279	4,418,992	68,255,610	11,429,460	23,721,642	19,352,480	63,068,116	8,181,055	4,369,162	413,404
Federal Income Tax	151,096,351	6,858,137	51,795,521	888,794	12,952,294	14,780,523	48,273,748	4,877,021	(1,828,229)	(292,739)
State Income Tax	30,364,405	1,086,327	9,596,841	893,360	3,330,025	3,246,222	10,751,193	1,210,920	83,803	(2,386)
Total	3,258,615,068	68,282,188	888,705,989	227,739,368	499,941,058	401,954,301	1,340,361,403	188,015,455	97,986,757	9,870,608
Divided by Days in Year	365	365	365	365	365	365	365	365	365	365
Avg. Daily Cost of Service	8,927,713	187,074	2,434,811	623,943	1,369,702	1,101,245	3,672,223	515,111	268,457	27,043
Net Lag Days	5.68	3.01	8.65	6.07	0.51	0.51	5.99	3.16	0.51	0.53
Cash Working Capital	49,733,818	562,520	21,056,381	3,787,337	703,982	566,004	21,979,619	1,629,667	137,978	14,312

Ref. 2.33

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Tangible Property	399	1	9,819,318	SE	41.972%	4,121,337	Below
Other Tangible Property	399	3	<u>(1,721,507)</u>	SE	41.972%	<u>(722,546)</u>	Below
			<u>8,097,811</u>			<u>3,398,791</u>	Below
Final Reclamation Liability	2533	3	(432,021)	SE	41.972%	(181,327)	8.2.2

Adjustment Detail:

June 2013 13-Month Average Balance	9,819,318	8.2.1
June 2015 13-Month Average Balance	<u>8,097,811</u>	8.2.1
Adjust to June 2015 13-Month Avg Balance	<u>(1,721,507)</u>	

Description of Adjustment:

The Company owns a 21.40% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs but does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to rate base. This adjustment reflects net plant rather than the plant balance to recognize the depreciation of the investment over time.

Rocky Mountain Power
Utah General Rate Case - June 2015
Trapper Mine Rate Base
(000's)

DESCRIPTION	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	June 2013 13-Mth Avg. Balance
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
Property, Plant, and Equipment														
Lands and Leases	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240
Development Costs	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835
Equipment and Facilities	119,687	119,692	120,500	116,049	116,834	116,883	116,040	116,156	116,307	116,376	116,513	116,672	116,713	116,672
Total Property, Plant, and Equipment	133,762	133,967	134,575	130,124	130,909	130,958	130,115	130,231	130,382	130,451	130,588	130,747	130,788	130,788
Accumulated Depreciation	(97,390)	(97,816)	(98,266)	(94,410)	(95,019)	(95,612)	(94,949)	(95,502)	(96,020)	(96,447)	(97,009)	(97,550)	(98,081)	(98,081)
Total Property, Plant, and Equipment	36,372	36,151	36,309	35,714	35,890	35,346	34,730	34,730	34,362	34,003	33,579	33,197	32,707	32,707
Other														
Inventories	6,638	6,874	7,087	7,443	6,944	6,941	6,691	8,521	7,440	7,474	7,913	8,175	8,458	8,458
Prepaid Expenses	128	80	69	11	416	458	449	426	423	472	440	437	451	451
Restricted Funds, Self-bonding for Black Lung	500	500	500	500	500	500	500	500	500	500	500	500	500	500
Deferred GE Royalty Amount	3,409	3,295	3,182	3,068	2,955	2,841	2,727	2,614	2,500	2,386	2,273	2,159	2,045	2,045
Advance Royalty - State 206-13	10	10	10	10	10	10	10	10	10	10	10	20	20	20
Total Other	10,685	10,759	10,848	11,032	10,825	10,750	10,377	12,071	10,873	10,842	11,146	11,291	11,474	11,474
Total Rate Base	47,057	46,910	47,157	46,746	46,715	46,096	45,543	46,801	45,235	44,846	44,725	44,488	44,181	44,181
PacifiCorp Share (21.40%)	10,070	10,039	10,092	10,004	9,997	9,965	9,746	10,015	9,680	9,597	9,571	9,520	9,455	9,455

Ref 8.2

DESCRIPTION	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	June 2015 13-Mth Avg. Balance
	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	
Property, Plant, and Equipment														
Lands and Leases	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240
Development Costs	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835
Equipment and Facilities	120,885	120,911	120,936	120,962	120,988	121,013	121,039	121,471	121,903	122,336	122,713	123,091	123,468	123,468
Total Property, Plant, and Equipment	134,960	134,986	135,011	135,037	135,063	135,088	135,114	135,546	135,978	136,411	136,788	137,166	137,543	137,543
Accumulated Depreciation	(104,170)	(104,677)	(105,167)	(105,648)	(106,091)	(106,496)	(106,935)	(107,407)	(107,880)	(108,352)	(108,807)	(109,262)	(109,717)	(109,717)
Total Property, Plant, and Equipment	30,790	30,309	29,844	29,389	28,971	28,592	28,179	28,139	28,099	28,059	27,981	27,904	27,827	27,827
Other														
Inventories	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100
Prepaid Expenses	173	127	81	35	457	411	364	328	282	314	267	221	174	174
Restricted Funds, Self-bonding for Black Lung	500	500	500	500	500	500	500	500	500	500	500	500	500	500
Deferred GE Royalty Amount	682	568	455	341	227	114	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	30	30	30	30	30	30	30	30	30	30	30	40	40	40
Total Other	9,485	9,325	9,166	9,006	9,314	9,154	8,994	8,958	8,912	8,944	8,907	8,861	8,814	8,814
Total Rate Base	40,275	39,634	39,010	38,395	38,286	37,746	37,173	37,097	37,011	37,002	36,889	36,765	36,641	36,641
PacifiCorp Share (21.40%)	8,619	8,482	8,348	8,216	8,193	8,078	7,955	7,939	7,920	7,919	7,894	7,868	7,841	7,841

Ref 8.2

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Trapper Mine
 Final Reclamation Liability

	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	12-Mth Avg: July 2012 - June 2013
Actuals													
Description: Final Reclamation Liability	(5,155,069)	(5,171,977)	(5,189,462)	(5,212,654)	(5,237,395)	(5,258,748)	(5,273,529)	(5,296,902)	(5,313,263)	(5,331,202)	(5,349,127)	(5,365,711)	(5,262,920)
Pro Forma													
Description: Final Reclamation Liability	(5,589,935)	(5,607,784)	(5,626,748)	(5,646,828)	(5,663,562)	(5,683,642)	(5,703,362)	(5,723,081)	(5,742,801)	(5,763,326)	(5,783,851)	(5,804,376)	(5,694,941)
													<u>(432,021)</u>
													Adj. to Rate Base <u>Ref 8.2</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Tangible Property	399	1	182,757,811	SE	41.972%	76,706,601	Below
Other Tangible Property	399	3	(10,899,656)	SE	41.972%	(4,574,774)	Below
			<u>171,858,154</u>			<u>72,131,828</u>	

Adjustment Detail:							
June 2013 13-Month Average Balance			182,757,811				8.3.1
June 2015 13-Month Average Balance			<u>171,858,154</u>				8.3.1
Adjust to June 2015 13-Month Avg Balance			(10,899,656)				

Description of Adjustment:

The Company owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The normalized coal cost of Bridger includes all operating and maintenance costs but does not include a return on investment. This adjustment adds the Company's portion of the Bridger Mine plant investment to rate base. This adjustment reflects net plant rather than the plant balance to recognize the depreciation of the investment over time.

Rocky Mountain Power
Utah General Rate Case - June 2015
Bridger Mine Rate Base
(000's)

Bridger Total Description	Actual		Actual		Actual		Actual		Actual		Actual		Actual	
	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jun-13
1 Structure, Equipment, Mine Dev.	444,618	447,681	448,445	451,366	452,252	454,335	455,659	456,430	456,455	457,928	460,494	458,671	460,757	
2 Materials & Supplies	14,942	15,376	14,928	15,180	15,326	16,059	15,803	15,738	16,353	16,987	16,966	15,906	17,234	
4 Pit Inventory	56,180	53,413	52,304	51,285	46,554	44,845	43,518	43,200	42,520	43,695	45,152	43,540	40,959	
5 Deferred Long Wall Costs	1,243	803	741	800	1,963	1,355	1,076	743	650	385	497	1,507	1,592	
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	
7 Accumulated Depreciation	(229,887)	(232,577)	(233,765)	(236,360)	(238,650)	(241,324)	(243,515)	(246,166)	(248,735)	(251,183)	(253,753)	(255,215)	(257,499)	
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL RATE BASE	287,095	284,696	282,654	282,271	277,444	275,270	272,541	269,943	267,242	267,812	269,357	264,408	263,044	
PacifiCorp Share (66.67%)	191,397	189,797	188,436	188,181	184,963	183,513	181,694	179,962	178,161	178,542	179,571	176,272	175,363	

Jun 2012 - June 2015
13-Mth Avg. Balance
182,758
Ref 8.3

Bridger Total Description	Pro Forma		Pro Forma		Pro Forma		Pro Forma		Pro Forma		Pro Forma		Pro Forma	
	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jun-15
1 Structure, Equipment, Mine Dev.	480,456	485,953	491,323	493,250	497,078	503,267	504,094	505,054	505,597	506,259	507,271	507,873	510,144	
2 Materials & Supplies	17,487	17,440	17,393	17,346	17,299	17,252	17,205	17,233	17,262	17,291	17,319	17,348	17,377	
4 Pit Inventory	49,807	39,777	44,153	40,123	35,741	36,141	38,744	35,988	32,902	32,149	30,926	28,163	23,964	
5 Deferred Long Wall Costs	2,764	2,764	2,717	1,956	1,317	682	395	2,520	1,762	1,351	915	514	21	
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	
7 Accumulated Depreciation	(280,307)	(282,658)	(285,176)	(288,111)	(291,022)	(293,979)	(296,981)	(299,746)	(302,731)	(305,524)	(308,346)	(311,170)	(314,143)	
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL RATE BASE	270,207	263,276	270,410	264,564	260,413	263,362	263,458	261,049	254,793	251,525	248,086	242,727	237,364	
PacifiCorp Share (66.67%)	180,138	175,518	180,273	176,376	173,609	175,575	175,638	174,033	169,862	167,684	165,391	161,818	158,242	

Jun 2014 - June 2015
13-Mth Avg. Balance
171,858
Ref 8.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Plant Held For Future Use	105	1	(11,156,612)	SG	42.628%	(4,755,876)	8.4.1

Description of Adjustment:

This adjustment removes certain wind and transmission Plant Held for Future Use (PHFU) assets from FERC account 105. In the rebuttal testimony of the 2012 Utah GRC in Docket No. 11-035-200, the Company agreed to make an adjustment to remove these specific assets from rate base. The Company continues to assess those properties for appropriate inclusion in rates.

**Rocky Mountain Power
Utah General Rate Case - June 2015
FERC Account 105 Plant Held for Future Use**

Description	Allocation	Total
Wild Horse Wind Plant Common	SG	6,763,094
Twelve Mile Ranch Wind Plant Common	SG	2,160,207
Populus Substation(Non Shared)	SG	254,753
Anticline Substation	SG	964,505
Aeolus Substation	SG	1,014,053
	13 Month Average - June 2013	11,156,612
		Ref 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>
Adjustment to Rate Base:							
Customer Advance	252	1	(50,378)	CA	0.000%	-	8.5.1
Customer Advance	252	1	2,118,956	OR	0.000%	-	8.5.1
Customer Advance	252	1	(123,423)	WA	0.000%	-	8.5.1
Customer Advance	252	1	(1,964,297)	UT	100.000%	(1,964,297)	8.5.1
Customer Advance	252	1	(61,523)	ID	0.000%	-	8.5.1
Customer Advance	252	1	(568,616)	WY	0.000%	-	8.5.1
Customer Advance	252	1	649,281	SG	42.628%	276,777	8.5.1
			<u>0</u>			<u>(1,687,520)</u>	

Description of Adjustment:

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

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Customer Advances for Construction

13 Month Average Basis:

Account / Factor	Booked Allocation	Correct Allocation	Adjustment	
252CA	(2,703)	(53,081)	(50,378)	Ref 8.5
252OR	(2,728,383)	(609,426)	2,118,956	Ref 8.5
252WA	(33,691)	(157,114)	(123,423)	Ref 8.5
252UT	(1,640,487)	(3,604,784)	(1,964,297)	Ref 8.5
252ID	(11,176)	(72,699)	(61,523)	Ref 8.5
252WY	(1,010,890)	(1,579,506)	(568,616)	Ref 8.5
252SG	(15,475,513)	(14,826,232)	649,281	Ref 8.5
Total	(20,902,843)	(20,902,843)	0	

Rocky Mountain Power
Utah General Rate Case - June 2015
Pro Forma Plant Additions and Retirements

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Plant Additions	312	3	108,401,772	SG	42.628%	46,209,851	
Hydro Plant Additions	332	3	(58,023,206)	SG	42.628%	(24,734,316)	
Hydro Plant Additions	332	3	200,971,424	SG-P	42.628%	85,670,736	
Hydro Plant Additions	332	3	7,857,698	SG-U	42.628%	3,349,604	
			<u>150,805,916</u>			<u>64,286,024</u>	
Other Plant Additions	343	3	684,182,817	SG	42.628%	291,655,621	
Other Plant Additions	343	3	13,061,963	SG-W	42.628%	5,568,095	
			<u>697,244,781</u>			<u>297,223,717</u>	
Transmission Plant Additions	355	3	679,837,107	SG	42.628%	289,803,118	
Distribution Plant Additions	360	3	2,894,925	UT	Situs	1,122,531	
Distribution Plant Additions	361	3	4,344,773	UT	Situs	1,684,721	
Distribution Plant Additions	362	3	42,918,705	UT	Situs	16,642,074	
Distribution Plant Additions	363	3	-	UT	Situs	-	
Distribution Plant Additions	364	3	49,260,104	UT	Situs	19,101,003	
Distribution Plant Additions	365	3	32,958,421	UT	Situs	12,779,894	
Distribution Plant Additions	366	3	15,600,381	UT	Situs	6,049,174	
Distribution Plant Additions	367	3	36,742,167	UT	Situs	14,247,072	
Distribution Plant Additions	368	3	56,426,519	UT	Situs	21,879,838	
Distribution Plant Additions	369	3	30,553,432	UT	Situs	11,847,340	
Distribution Plant Additions	370	3	8,587,487	UT	Situs	3,329,867	
Distribution Plant Additions	371	3	428,972	UT	Situs	166,337	
Distribution Plant Additions	373	3	2,973,818	UT	Situs	1,153,122	
			<u>283,689,706</u>			<u>110,002,971</u>	
General Plant Additions	397	3	26,897,141	UT	Situs	12,432,597	
General Plant Additions	397	3	(2,582,627)	CN	46.129%	(1,191,338)	
General Plant Additions	397	3	927,267	SE	41.972%	389,190	
General Plant Additions	397	3	15,815,229	SG	42.628%	6,741,766	
General Plant Additions	397	3	(1,038,600)	SO	42.470%	(441,096)	
			<u>40,018,409</u>			<u>17,931,118</u>	
Intangible Plant Additions	303	3	1,367,675	UT	Situs	6,075	
Intangible Plant Additions	303	3	14,665	CN	46.129%	6,765	
Intangible Plant Additions	303	3	1,081,313	SE	41.972%	453,846	
Intangible Plant Additions	302	3	(6,226,969)	SG	42.628%	(2,654,452)	
Intangible Plant Additions	302	3	(1,138,761)	SG-P	42.628%	(485,435)	
Intangible Plant Additions	302	3	(15,414)	SG-U	42.628%	(6,571)	
Intangible Plant Additions	303	3	(2,983,176)	SO	42.470%	(1,266,963)	
			<u>(7,900,667)</u>			<u>(3,946,735)</u>	
Mining Plant Additions	399	3	20,558,117	SE	41.972%	8,628,596	
Total Plant Additions			<u>1,972,655,140</u>			<u>830,138,660</u>	8.6.2

Description of Adjustment:

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by June 30, 2015. This adjustment includes the 13 month average of the plant additions that will be placed into service by June 30, 2015. 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 8.6.31 through 8.6.39. Retirements of plant in service are also walked forward through the test period. This adjustment reflects the net impact of capital additions, and retirements. See also direct testimony of Company witnesses Chad A. Tepley, Douglas N. Bennion, Mark R. Tallman and Natalie L. Hocken.

The related tax impact of this adjustment is included in adjustments 7.6, 7.7 and 7.8.

Rocky Mountain Power
Utah General Rate Case - June 2015
Pro Forma Plant Additions and Retirements

Description	Account	Factor	13 Month Average	Test Period	Adjustment to
			June 2013 EPIS Balance	EPIS Balance (13 Month Average)	
Steam Production Plant:					
Pre-merger Pacific	312	SG	1,060,975,963	1,026,076,046	(34,899,917)
Pre-merger Utah	312	SG	1,191,063,374	1,121,235,753	(69,827,621)
Post-merger	312	SG	3,879,225,961	4,100,792,587	221,566,627
Post-merger	312	SG	529,358,172	520,920,855	(8,437,317)
Total Steam Plant			6,660,623,469	6,769,025,242	108,401,772
Hydro Production Plant:					
Pre-merger Pacific	332	SG	217,721,952	160,553,019	(57,168,933)
Pre-merger Utah	332	SG	42,795,880	41,941,607	(854,273)
Post-merger	332	SG-P	464,182,528	665,153,952	200,971,424
Post-merger	332	SG-U	109,590,694	117,448,393	7,857,698
Total Hydro Plant			834,291,054	985,096,970	150,805,916
Other Production Plant:					
Pre-merger Utah	343	SG	516,127	(198,235)	(714,362)
Post-merger	343	SG	1,239,825,540	1,925,780,779	685,955,239
Post-merger Wind	343	SG-W	2,003,917,558	2,016,979,521	13,061,963
Post-merger	343	SG	80,716,151	79,658,091	(1,058,060)
Total Other Production Plant			3,324,975,375	4,022,220,156	697,244,781
Transmission Plant:					
Pre-merger Pacific	355	SG	552,597,164	545,373,785	(7,223,379)
Pre-merger Utah	355	SG	651,866,362	642,799,460	(9,066,903)
Post-merger	355	SG	3,538,993,419	4,235,120,808	696,127,388
Total Transmission Plant			4,743,456,946	5,423,294,053	679,837,107
Distribution Plant:					
California	360-373	CA	229,577,459	241,049,760	11,472,301
Oregon	360-373	OR	1,795,659,201	1,875,541,142	79,881,940
Washington	360-373	WA	414,359,732	436,410,125	22,050,394
Eastern Wyoming	360-373	WYP	514,908,200	552,965,739	38,057,539
Utah	360-373	UT	2,504,141,683	2,614,144,654	110,002,971
Idaho	360-373	ID	291,475,079	312,630,984	21,155,905
Western Wyoming	360-373	WYU	101,692,522	102,761,177	1,068,655
Total Distribution Plant			5,851,813,876	6,135,503,582	283,689,706
General Plant:					
California	397	CA	15,245,982	18,752,903	3,506,921
Oregon	397	OR	170,918,323	177,377,607	6,459,284
Washington	397	WA	46,950,300	46,441,543	(508,757)
Eastern Wyoming	397	WYP	66,843,264	70,050,176	3,206,912
Utah	397	UT	194,995,716	207,428,313	12,432,597
Idaho	397	ID	36,355,091	38,614,139	2,259,048
Western Wyoming	397	WYU	14,670,467	14,211,603	(458,865)
Pre-merger Pacific	397	SG	3,420,565	1,580,900	(1,839,665)
Pre-merger Utah	397	SG	5,866,852	2,724,129	(3,142,723)
Post-merger	397	SG	219,498,991	240,493,773	20,994,782
General Office	397	SO	251,525,783	250,487,183	(1,038,600)
General Office	397	SG	4,270,810	4,085,184	(185,626)
General Office	397	SG	212,679	201,141	(11,538)
Customer Service	397	CN	24,459,393	21,876,766	(2,582,627)
Fuel Related	397	SE	789,143	1,716,410	927,267
Total General Plant			1,056,023,359	1,096,041,768	40,018,409

Rocky Mountain Power
Utah General Rate Case - June 2015
Pro Forma Plant Additions and Retirements

Description	Account	Factor	13 Month Average	Test Period	Adjustment to
			June 2013 EPIS Balance	EPIS Balance (13 Month Average)	Test Period
Mining Plant:					
Coal Mine	399	SE	296,676,205	317,234,322	20,558,117
Total Mining Plant			296,676,205	317,234,322	20,558,117
Intangible Plant:					
California	303	CA	357,943	360,599	2,656
Customer Service	303	CN	123,138,758	123,153,422	14,665
Pre-merger Utah	302	SG	600,993	600,993	-
Pre-merger Pacific Idaho	302	SG	-	(103,373)	(103,373)
Idaho	303	ID	2,872,106	4,105,887	1,233,781
Oregon	303	OR	4,162,977	4,289,165	126,188
Fuel Related	303	SE	3,673,140	4,754,453	1,081,313
Post-merger	302	SG	154,255,052	148,131,456	(6,123,596)
Hydro Relicensing	302	SG-P	99,510,474	98,371,713	(1,138,761)
Hydro Relicensing	302	SG-U	9,189,363	9,173,949	(15,414)
Post-merger	303	SG	-	-	-
General Office	303	SO	370,741,476	367,758,300	(2,983,176)
Utah	303	UT	3,012,241	3,018,316	6,075
Washington	303	WA	1,490,389	1,505,377	14,987
Eastern Wyoming	303	WYP	1,507,442	1,491,429	(16,014)
Western Wyoming	303	WYU	-	-	-
Total Intangible Plant			774,512,355	766,611,687	(7,900,667)
Total EPIS Balance			23,542,372,641	25,515,027,780	1,972,655,140
				Ref. 8.6.20	Ref 8.6
		Klamath	51,901,678	-	(51,901,678) Ref. 8.11
		Little Mountain	-	(1,585,276)	(1,585,276) Ref. 5.3
		Condit	1,449,367	-	(1,449,367) Ref. 8.12
		St. Anthony Hydro	1,465,128	-	(1,465,128) Ref. 8.12
		Disputed Hunter 2	7,929,332	-	(7,929,332) Ref. 8.12
		Trapper Mine	-	8,097,811	8,097,811 Ref. 8.2
		Jim Bridger Mine	-	171,858,154	171,858,154 Ref. 8.3
		Oregon Solar	51,913	51,913	-
		Total EPIS Balances	23,605,170,060	25,693,450,383	2,088,280,323 Ref. 2.2

Rocky Mountain Power
Utah General Rate Case - June 2015
Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance Jun 2013	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2013	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2013	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,053,170,840	-	(1,505,266)	1,051,665,574	-	(1,505,266)	1,050,160,307	-	(1,505,266)
Pre-merger Utah	SG	1,144,287,269	-	(1,234,901)	1,143,052,368	-	(1,234,901)	1,141,817,466	-	(1,234,901)
Post-merger	SG	3,822,002,079	8,808,198	(782,353)	3,830,027,925	672,623	(782,353)	3,829,918,195	215,482	(782,353)
Geothermal - Blundell	SG	26,654,603	243,100	-	26,897,703	33,742	-	26,931,445	-	-
Carbon	SG	120,722,890	51,965	-	120,774,855	1,179	-	120,776,034	93	-
Pollution Control Equipment	SG	-	(30,366)	-	(30,366)	6,404	-	(23,962)	408,046	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger	SG	535,857,714	1,209,113	(1,283,096)	535,783,731	193,302	(1,283,096)	534,693,937	703,923	(1,283,096)
Total Steam Plant		6,702,695,395	10,282,010	(4,805,617)	6,708,171,789	907,250	(4,805,617)	6,704,273,423	1,327,544	(4,805,617)
Hydro Production Plant:										
Pre-merger Pacific	SG	163,154,585	-	(144,531)	163,010,054	-	(144,531)	162,865,523	-	(144,531)
Pre-merger Utah	SG	42,672,138	-	(40,588)	42,631,600	-	(40,588)	42,591,012	-	(40,588)
Post-merger	SG-P	480,338,236	427,645	(109,915)	480,655,966	4,056,677	(109,915)	484,602,727	1,991,652	(109,915)
Post-merger	SG-U	114,717,187	(26,839)	(40,531)	114,649,816	788,269	(40,531)	115,397,554	88,126	(40,531)
Klamath	SG-P	84,555,711	10,463	-	84,566,174	32,944	-	84,599,118	-	-
Total Hydro Plant		885,437,907	411,269	(335,566)	885,513,611	4,877,889	(335,566)	890,055,934	2,079,779	(335,566)
Other Production Plant:										
Pre-merger Utah	SG	-	-	(11,013)	(11,013)	-	(11,013)	(11,013)	-	(11,013)
Post-merger	SG	1,248,132,383	9,069,949	(779,949)	1,256,422,384	2,288,684	(779,949)	1,257,931,120	294,800	(779,949)
Post-merger Wind	SG-W	2,005,450,495	786,774	(118,473)	2,006,118,795	908,453	(118,473)	2,006,908,775	54	(118,473)
Post-merger	SG	80,908,537	145,874	(91,138)	80,963,273	-	(91,138)	80,872,135	31,887	(91,138)
Total Other Plant		3,334,491,415	10,002,597	(1,000,573)	3,343,493,439	3,197,138	(1,000,573)	3,345,690,003	326,741	(1,000,573)
Transmission Plant:										
Pre-merger Pacific	SG	551,266,632	-	(327,380)	550,939,251	-	(327,380)	550,611,871	-	(327,380)
Pre-merger Utah	SG	649,348,629	-	(363,843)	648,984,787	-	(363,843)	648,620,944	-	(363,843)
Post-merger	SG	3,955,656,990	7,286,323	(826,166)	3,962,117,146	10,003,140	(826,166)	3,971,294,121	32,438,539	(826,166)
Total Transmission Plant		5,156,272,251	7,286,323	(1,517,389)	5,162,041,184	10,003,140	(1,517,389)	5,170,526,936	32,438,539	(1,517,389)
Distribution Plant:										
California	CA	232,672,462	542,727	(78,888)	233,136,301	608,382	(78,888)	233,665,796	782,806	(78,888)
Oregon	OR	1,811,351,382	4,254,754	(725,399)	1,814,880,738	4,088,784	(725,399)	1,818,244,122	10,383,764	(725,399)
Washington	WA	419,590,605	709,263	(228,573)	420,071,295	645,232	(228,573)	420,487,954	558,591	(228,573)
Eastern Wyoming	WYP	523,015,250	2,339,356	(433,819)	524,920,787	2,487,685	(433,819)	526,974,654	2,659,832	(433,819)
Utah	UT	2,534,878,864	6,557,958	(1,898,185)	2,539,538,637	7,244,826	(1,898,185)	2,544,885,277	6,832,541	(1,898,185)
Idaho	ID	295,686,552	806,819	(192,159)	296,301,211	947,091	(192,159)	297,056,142	896,743	(192,159)
Western Wyoming	WYU	104,125,688	-	(75,806)	104,049,882	-	(75,806)	103,974,076	-	(75,806)
Total Distribution Plant		5,921,320,804	15,210,877	(3,632,829)	5,932,898,851	16,021,999	(3,632,829)	5,945,288,022	22,114,277	(3,632,829)

Rocky Mountain Power
Utah General Rate Case - June 2015
Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance Jun 2013	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2013	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2013	Capital Additions	Retirements
General Plant:										
California	CA	16,195,757	30,653	(61,053)	16,165,357	48,819	(61,053)	16,153,124	208,244	(61,053)
Oregon	OR	171,470,953	766,462	(595,058)	171,642,356	572,915	(595,058)	171,620,213	1,829,222	(595,058)
Washington	WA	46,015,034	42,937	(121,982)	45,935,990	67,746	(121,982)	45,881,754	240,328	(121,982)
Eastern Wyoming	WYP	68,530,651	253,007	(246,229)	68,537,429	312,556	(246,229)	68,603,757	819,130	(246,229)
Utah	UT	200,007,944	651,195	(479,610)	200,179,528	2,291,599	(479,610)	201,991,517	1,921,485	(479,610)
Idaho	ID	37,822,704	140,357	(122,339)	37,840,723	106,507	(122,339)	37,824,891	249,097	(122,339)
Western Wyoming	WYU	14,916,923	-	(39,184)	14,877,739	-	(39,184)	14,838,554	-	(39,184)
Pre-merger Pacific	SG	2,945,143	-	(75,791)	2,869,351	-	(75,791)	2,793,560	-	(75,791)
Pre-merger Utah	SG	5,593,375	-	(159,403)	5,433,973	-	(159,403)	5,274,570	-	(159,403)
Post-merger	SG	225,749,365	229,642	(382,167)	225,596,841	826,347	(382,167)	226,041,021	6,227,288	(382,167)
General Office	SO	254,404,342	172,073	(1,532,735)	253,043,681	64,581	(1,532,735)	251,575,528	4,090,591	(1,532,735)
General Office	SG	4,318,548	-	(23,465)	4,295,082	-	(23,465)	4,271,617	-	(23,465)
General Office	SG	219,989	-	(1,047)	218,942	-	(1,047)	217,894	-	(1,047)
Customer Service	CN	24,168,782	-	(127,334)	24,041,448	-	(127,334)	23,914,114	-	(127,334)
Fuel Related	SE	788,126	235,216	(6,477)	1,016,865	106,076	(6,477)	1,116,464	42,064	(6,477)
Total General Plant		1,073,147,636	2,521,542	(3,973,874)	1,071,695,305	4,397,146	(3,973,874)	1,072,118,577	15,627,450	(3,973,874)
Mining Plant:										
Coal Mine	SE	301,338,132	2,659,960	(377,434)	303,620,658	764,874	(377,434)	304,008,098	1,487,419	(377,434)
Total Mining Plant		301,338,132	2,659,960	(377,434)	303,620,658	764,874	(377,434)	304,008,098	1,487,419	(377,434)
Intangible Plant:										
California	CA	360,599	-	-	360,599	-	-	360,599	-	-
Customer Service	CN	123,435,248	-	(16,439)	123,418,809	-	(16,439)	123,402,369	-	(16,439)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	-	-	(5,743)	(5,743)	-	(5,743)	(11,486)	-	(5,743)
Idaho	ID	4,106,489	-	(33)	4,106,456	-	(33)	4,106,422	-	(33)
Oregon	OR	4,292,448	-	(182)	4,292,266	-	(182)	4,292,083	-	(182)
Fuel Related	SE	3,691,397	79,970	(6,364)	3,765,003	-	(6,364)	3,758,639	25,000	(6,364)
Post-merger	SG	158,414,663	209,342	(676,754)	157,947,251	-	(676,754)	157,270,497	-	(676,754)
Hydro Relicensing	SG-P	99,510,474	-	(63,265)	99,447,210	-	(63,265)	99,383,945	-	(63,265)
Hydro Relicensing	SG-U	9,189,363	-	(856)	9,188,507	-	(856)	9,187,650	-	(856)
General Office	SO	359,735,851	224,879	(846,356)	359,114,374	133,247	(846,356)	358,401,265	539,352	(846,356)
Utah	UT	3,020,129	-	(101)	3,020,028	-	(101)	3,019,928	-	(101)
Washington	WA	1,506,233	-	(48)	1,506,186	-	(48)	1,506,138	-	(48)
Eastern Wyoming	WYP	1,507,442	-	(890)	1,506,553	-	(890)	1,505,663	-	(890)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		769,371,330	514,191	(1,617,031)	768,268,490	133,247	(1,617,031)	766,784,706	564,352	(1,617,031)
Total		24,144,074,868	48,888,770	(17,260,312)	24,175,703,326	40,302,684	(17,260,312)	24,198,745,699	75,966,101	(17,260,312)

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Description	Factor	Adjusted EPIS Balance Sep 2013	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2013	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2013	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,048,655,041	-	(1,505,266)	1,047,149,775	-	(1,505,266)	1,045,644,508	-	(1,505,266)
Pre-merger Utah	SG	1,140,582,565	-	(1,234,901)	1,139,347,663	-	(1,234,901)	1,138,112,762	-	(1,234,901)
Post-merger	SG	3,829,351,324	2,224,748	(782,353)	3,830,793,720	1,693,120	(782,353)	3,831,704,487	9,781,694	(782,353)
Geothermal - Blundell	SG	26,931,445	-	-	26,931,445	-	-	26,931,445	-	-
Carbon	SG	120,776,127	93	-	120,776,221	119,590	-	120,895,810	360,055	-
Pollution Control Equipment	SG	384,084	266,780	-	650,864	6,404	-	657,268	1,339,629	-
Pollution Control Equipment	SG	-	899,468	-	899,468	-	-	899,468	-	-
Post-merger	SG	534,114,764	139,203	(1,283,096)	532,970,871	1,199,838	(1,283,096)	532,887,612	793,419	(1,283,096)
Total Steam Plant		6,700,795,350	3,530,292	(4,805,617)	6,689,520,026	3,018,951	(4,805,617)	6,697,733,361	12,274,797	(4,805,617)
Hydro Production Plant:										
Pre-merger Pacific	SG	162,720,991	-	(144,531)	162,576,460	-	(144,531)	162,431,928	-	(144,531)
Pre-merger Utah	SG	42,550,425	-	(40,588)	42,509,837	-	(40,588)	42,469,249	-	(40,588)
Post-merger	SG-P	486,484,464	13,199,055	(109,915)	499,573,605	4,241,898	(109,915)	503,705,587	4,142,051	(109,915)
Post-merger	SG-U	115,445,149	36,001	(40,531)	115,440,618	5,286	(40,531)	115,405,372	1,495,516	(40,531)
Klamath	SG-P	84,599,118	18,358	-	84,617,476	89,615	-	84,707,091	802,941	-
Total Hydro Plant		891,800,147	13,253,414	(335,566)	904,717,995	4,336,798	(335,566)	908,719,228	6,440,508	(335,566)
Other Production Plant:										
Pre-merger Utah	SG	(33,039)	-	(11,013)	(44,052)	-	(11,013)	(55,065)	-	(11,013)
Post-merger	SG	1,257,445,971	(6,790)	(779,949)	1,256,659,233	163,435	(779,949)	1,256,042,720	3,945,991	(779,949)
Post-merger Wind	SG-W	2,006,790,355	345,809	(118,473)	2,007,017,690	54	(118,473)	2,006,899,271	1,555,022	(118,473)
Post-merger	SG	80,812,884	194	(91,138)	80,721,940	194	(91,138)	80,630,996	-	(91,138)
Total Other Plant		3,345,016,171	339,213	(1,000,573)	3,344,354,811	163,683	(1,000,573)	3,343,517,921	5,501,013	(1,000,573)
Transmission Plant:										
Pre-merger Pacific	SG	550,284,491	-	(327,380)	549,957,110	-	(327,380)	549,629,730	-	(327,380)
Pre-merger Utah	SG	648,257,101	-	(363,843)	647,893,258	-	(363,843)	647,529,416	-	(363,843)
Post-merger	SG	4,002,906,494	21,966,566	(826,166)	4,024,046,894	17,379,574	(826,166)	4,040,600,302	9,908,628	(826,166)
Total Transmission Plant		5,201,448,086	21,966,566	(1,517,389)	5,221,897,262	17,379,574	(1,517,389)	5,237,759,447	9,908,628	(1,517,389)
Distribution Plant:										
California	CA	234,369,714	442,391	(78,888)	234,733,217	377,461	(78,888)	235,031,791	450,322	(78,888)
Oregon	OR	1,827,902,488	3,978,393	(725,399)	1,831,155,482	8,146,514	(725,399)	1,838,576,597	4,382,789	(725,399)
Washington	WA	420,817,973	453,455	(228,573)	421,042,854	451,830	(228,573)	421,266,112	580,825	(228,573)
Eastern Wyoming	WY	529,200,668	4,011,661	(433,819)	532,778,510	2,491,324	(433,819)	534,836,015	1,810,538	(433,819)
Utah	UT	2,549,819,633	7,138,051	(1,898,185)	2,555,059,499	6,911,584	(1,898,185)	2,560,072,898	5,499,396	(1,898,185)
Idaho	ID	297,760,726	860,015	(192,159)	298,428,582	848,581	(192,159)	299,085,003	739,027	(192,159)
Western Wyoming	WYU	103,888,270	-	(75,806)	103,822,463	-	(75,806)	103,746,657	-	(75,806)
Total Distribution Plant		5,963,769,470	16,883,967	(3,632,829)	5,977,020,608	19,227,294	(3,632,829)	5,992,615,073	13,462,896	(3,632,829)

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Description	Factor	Adjusted EPIS Balance Sep 2013	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2013	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2013	Capital Additions	Retirements
General Plant:										
California	CA	16,300,315	1,114,792	(61,053)	17,354,054	16,628	(61,053)	17,309,629	1,284,747	(61,053)
Oregon	OR	172,854,376	2,068,972	(595,058)	174,328,290	949,556	(595,058)	174,682,788	4,925,789	(595,058)
Washington	WA	46,000,100	360,965	(121,982)	46,239,083	22,997	(121,982)	46,140,098	679,751	(121,982)
Eastern Wyoming	WYP	69,176,658	578,311	(246,229)	69,508,741	229,651	(246,229)	69,492,163	1,302,970	(246,229)
Utah	UT	203,433,391	1,019,524	(479,610)	203,973,305	680,168	(479,610)	204,173,863	2,756,370	(479,610)
Idaho	ID	37,951,649	100,785	(122,339)	37,930,095	350,632	(122,339)	38,158,389	438,361	(122,339)
Western Wyoming	WYU	14,799,370	-	(39,184)	14,760,185	-	(39,184)	14,721,001	-	(39,184)
Pre-merger Pacific	SG	2,717,769	-	(75,791)	2,641,978	-	(75,791)	2,566,186	-	(75,791)
Pre-merger Utah	SG	5,115,167	-	(159,403)	4,955,765	-	(159,403)	4,796,362	-	(159,403)
Post-merger	SG	231,886,142	375,033	(382,167)	231,879,008	756,870	(382,167)	232,253,712	4,443,077	(382,167)
General Office	SO	254,133,385	838,758	(1,532,735)	253,439,408	407,109	(1,532,735)	252,313,783	4,382,160	(1,532,735)
General Office	SG	4,248,152	-	(23,465)	4,224,687	-	(23,465)	4,201,221	51,790	(23,465)
General Office	SG	216,847	-	(1,047)	215,800	-	(1,047)	214,753	-	(1,047)
Customer Service	CN	23,786,779	-	(127,334)	23,659,445	-	(127,334)	23,532,111	-	(127,334)
Fuel Related	SE	1,152,051	43,064	(6,477)	1,188,639	14,064	(6,477)	1,196,226	19,557	(6,477)
Total General Plant		1,083,772,153	6,500,204	(3,973,874)	1,086,298,483	3,427,676	(3,973,874)	1,085,752,285	20,284,572	(3,973,874)
Mining Plant:										
Coal Mine	SE	305,118,084	2,090,275	(377,434)	306,830,925	680,268	(377,434)	307,133,760	2,351,665	(377,434)
Total Mining Plant		305,118,084	2,090,275	(377,434)	306,830,925	680,268	(377,434)	307,133,760	2,351,665	(377,434)
Intangible Plant:										
California	CA	360,599	-	-	360,599	-	-	360,599	-	-
Customer Service	CN	123,385,930	-	(16,439)	123,369,491	-	(16,439)	123,353,051	-	(16,439)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	(17,229)	-	(5,743)	(22,972)	-	(5,743)	(28,715)	-	(5,743)
Idaho	ID	4,106,389	-	(33)	4,106,355	-	(33)	4,106,322	-	(33)
Oregon	OR	4,291,901	-	(182)	4,291,718	-	(182)	4,291,536	-	(182)
Fuel Related	SE	3,777,274	-	(6,364)	3,770,910	-	(6,364)	3,764,546	641,000	(6,364)
Post-merger	SG	156,593,743	-	(676,754)	155,916,989	-	(676,754)	155,240,235	16,163	(676,754)
Hydro Relicensing	SG-P	99,320,681	-	(63,265)	99,257,416	-	(63,265)	99,194,152	-	(63,265)
Hydro Relicensing	SG-U	9,186,794	-	(856)	9,185,938	-	(856)	9,185,081	-	(856)
General Office	SO	358,094,261	4,496,193	(846,356)	361,744,099	512,950	(846,356)	361,410,694	47,881	(846,356)
Utah	UT	3,019,827	-	(101)	3,019,726	-	(101)	3,019,626	-	(101)
Washington	WA	1,506,091	-	(48)	1,506,043	-	(48)	1,505,996	-	(48)
Eastern Wyoming	WYP	1,504,774	-	(890)	1,503,884	-	(890)	1,502,994	-	(890)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		765,732,027	4,496,193	(1,617,031)	768,611,189	512,950	(1,617,031)	767,507,109	705,044	(1,617,031)
Total		24,257,451,488	69,060,124	(17,260,312)	24,309,251,300	48,747,195	(17,260,312)	24,340,738,183	70,929,123	(17,260,312)

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Description	Factor	Adjusted EPIS Balance Dec 2013	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2014	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2014	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,044,139,242	-	(1,505,266)	1,042,633,976	-	(1,505,266)	1,041,128,709	-	(1,505,266)
Pre-merger Utah	SG	1,136,877,861	-	(1,234,901)	1,135,642,959	-	(1,234,901)	1,134,408,058	-	(1,234,901)
Post-merger	SG	3,840,703,829	(1,043,193)	(782,353)	3,838,878,284	(1,032,486)	(782,353)	3,837,063,444	(280,535)	(782,353)
Geothermal - Blundell	SG	26,931,445	-	-	26,931,445	-	-	26,931,445	-	-
Carbon	SG	121,255,865	-	-	121,255,865	-	-	121,255,865	-	-
Pollution Control Equipment	SG	1,996,897	-	-	1,996,897	-	-	1,996,897	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	899,468	-	-	899,468	-	-	899,468	-	-
Post-merger	SG	532,397,935	150,079	(1,283,096)	531,264,918	-	(1,283,096)	529,981,822	-	(1,283,096)
Total Steam Plant	SG	6,705,202,541	(893,113)	(4,805,617)	6,699,503,811	(1,032,486)	(4,805,617)	6,693,665,708	(280,535)	(4,805,617)
Hydro Production Plant:										
Pre-merger Pacific	SG	162,287,397	-	(144,531)	162,142,865	-	(144,531)	161,998,334	-	(144,531)
Pre-merger Utah	SG	42,428,661	-	(40,588)	42,388,073	-	(40,588)	42,347,485	-	(40,588)
Post-merger	SG-P	507,737,724	45,619	(109,915)	507,673,428	58,845,619	(109,915)	566,409,132	45,619	(109,915)
Post-merger	SG-U	116,860,357	(63,313)	(40,531)	116,756,512	(63,313)	(40,531)	116,652,667	(63,313)	(40,531)
Klamath	SG-P	85,510,032	-	-	85,510,032	-	-	85,510,032	-	-
Total Hydro Plant	SG	914,824,170	(17,694)	(335,566)	914,470,910	58,782,306	(335,566)	972,917,650	(17,694)	(335,566)
Other Production Plant:										
Pre-merger Utah	SG	(66,078)	-	(11,013)	(77,092)	-	(11,013)	(88,105)	-	(11,013)
Post-merger	SG	1,259,208,762	(48,734)	(779,949)	1,258,380,079	(48,734)	(779,949)	1,257,551,396	(48,734)	(779,949)
Post-merger Wind	SG-W	2,008,335,819	668,662	(118,473)	2,008,886,007	668,662	(118,473)	2,009,436,196	668,662	(118,473)
Post-merger	SG	80,539,858	12,144	(91,138)	80,460,863	12,144	(91,138)	80,381,869	12,144	(91,138)
Total Other Plant	SG	3,348,018,360	632,071	(1,000,573)	3,347,649,858	632,071	(1,000,573)	3,347,281,357	632,071	(1,000,573)
Transmission Plant:										
Pre-merger Pacific	SG	549,302,350	-	(327,380)	548,974,969	-	(327,380)	548,647,589	-	(327,380)
Pre-merger Utah	SG	647,165,573	-	(363,843)	646,801,730	-	(363,843)	646,437,887	-	(363,843)
Post-merger	SG	4,049,682,764	2,837,626	(826,166)	4,051,694,224	14,937,211	(826,166)	4,065,605,268	3,747,755	(826,166)
Total Transmission Plant	SG	5,246,150,686	2,837,626	(1,517,389)	5,247,470,923	14,937,211	(1,517,389)	5,260,890,745	3,747,755	(1,517,389)
Distribution Plant:										
California	CA	235,403,225	423,081	(78,888)	235,747,418	462,816	(78,888)	236,131,346	527,693	(78,888)
Oregon	OR	1,842,233,987	2,996,188	(725,399)	1,844,504,776	3,086,355	(725,399)	1,846,867,732	3,749,559	(725,399)
Washington	WA	421,618,364	637,412	(228,573)	422,027,203	635,774	(228,573)	422,434,404	858,219	(228,573)
Eastern Wyoming	WYP	536,212,735	1,038,192	(433,819)	536,817,108	1,222,856	(433,819)	537,606,146	1,577,457	(433,819)
Utah	UT	2,563,674,108	5,005,236	(1,898,185)	2,566,817,159	5,171,635	(1,898,185)	2,570,054,609	6,221,592	(1,898,185)
Idaho	ID	299,631,871	896,647	(192,159)	300,336,359	1,083,672	(192,159)	301,227,871	1,515,967	(192,159)
Western Wyoming	WYU	103,670,851	-	(75,806)	103,595,045	-	(75,806)	103,519,239	-	(75,806)
Total Distribution Plant	SG	6,002,445,140	10,996,757	(3,632,829)	6,009,809,068	11,665,108	(3,632,829)	6,017,841,347	14,450,486	(3,632,829)

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Description	Factor	Adjusted EPIS Balance Dec 2013	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2014	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2014	Capital Additions	Retirements
General Plant:										
California	CA	18,533,324	59,143	(61,053)	18,531,414	61,232	(61,053)	18,531,593	63,403	(61,053)
Oregon	OR	179,013,519	414,777	(595,058)	178,833,237	419,410	(595,058)	178,657,589	453,558	(595,058)
Washington	WA	46,697,868	88,828	(121,982)	46,664,714	90,532	(121,982)	46,633,264	95,168	(121,982)
Eastern Wyoming	WYP	70,548,904	174,110	(246,229)	70,476,785	180,608	(246,229)	70,411,165	165,874	(246,229)
Utah	UT	206,450,622	471,462	(479,610)	206,442,474	484,205	(479,610)	206,457,068	459,708	(479,610)
Idaho	ID	38,474,411	108,248	(122,339)	38,460,320	117,081	(122,339)	38,455,062	111,468	(122,339)
Western Wyoming	WYU	14,681,816	-	(39,184)	14,642,632	-	(39,184)	14,603,447	-	(39,184)
Pre-merger Pacific	SG	2,490,395	-	(75,791)	2,414,604	-	(75,791)	2,338,812	-	(75,791)
Pre-merger Utah	SG	4,636,960	-	(159,403)	4,477,557	-	(159,403)	4,318,155	-	(159,403)
Post-merger	SG	236,314,622	617,810	(382,167)	236,550,265	115,072	(382,167)	236,283,171	134,350	(382,167)
General Office	SO	255,163,208	918,614	(1,532,735)	254,549,088	920,865	(1,532,735)	253,937,219	922,190	(1,532,735)
General Office	SG	4,229,546	-	(23,465)	4,206,080	-	(23,465)	4,182,615	-	(23,465)
General Office	SG	213,706	-	(1,047)	212,659	-	(1,047)	211,612	-	(1,047)
Customer Service	CN	23,404,777	-	(127,334)	23,277,443	-	(127,334)	23,150,108	-	(127,334)
Fuel Related	SE	1,209,306	-	(6,477)	1,202,829	-	(6,477)	1,196,352	-	(6,477)
Total General Plant		1,102,062,984	2,852,990	(3,973,874)	1,100,942,100	2,399,006	(3,973,874)	1,099,367,232	2,405,719	(3,973,874)
Mining Plant:										
Coal Mine	SE	309,107,991	2,420,148	(377,434)	311,150,705	105,196	(377,434)	310,878,467	105,196	(377,434)
Total Mining Plant		309,107,991	2,420,148	(377,434)	311,150,705	105,196	(377,434)	310,878,467	105,196	(377,434)
Intangible Plant:										
California	CA	360,599	-	-	360,599	-	-	360,599	-	-
Customer Service	CN	123,336,612	-	(16,439)	123,320,173	-	(16,439)	123,303,733	-	(16,439)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	(34,458)	-	(5,743)	(40,200)	-	(5,743)	(45,943)	-	(5,743)
Idaho	ID	4,106,288	-	(33)	4,106,255	-	(33)	4,106,222	-	(33)
Oregon	OR	4,291,354	-	(182)	4,291,171	-	(182)	4,290,989	-	(182)
Fuel Related	SE	4,399,181	25,000	(6,364)	4,417,817	-	(6,364)	4,411,453	-	(6,364)
Post-merger	SG	154,579,644	-	(676,754)	153,902,890	-	(676,754)	153,226,136	-	(676,754)
Hydro Relicensing	SG-P	99,130,887	-	(63,265)	99,067,623	-	(63,265)	99,004,358	-	(63,265)
Hydro Relicensing	SG-U	9,184,225	-	(856)	9,183,369	-	(856)	9,182,512	-	(856)
General Office	SO	360,612,219	865,892	(846,356)	360,631,755	868,313	(846,356)	360,653,712	888,944	(846,356)
Utah	UT	3,019,525	-	(101)	3,019,424	-	(101)	3,019,323	-	(101)
Washington	WA	1,505,948	-	(48)	1,505,900	-	(48)	1,505,853	-	(48)
Eastern Wyoming	WYP	1,502,105	-	(890)	1,501,215	-	(890)	1,500,325	-	(890)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		766,595,122	890,892	(1,617,031)	765,868,983	868,313	(1,617,031)	765,120,266	888,944	(1,617,031)
Total		24,394,406,994	19,719,677	(17,260,312)	24,396,866,360	88,356,724	(17,260,312)	24,467,962,772	21,931,943	(17,260,312)

Rocky Mountain Power
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Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance Mar 2014	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2014	Capital Additions	Retirements	Adjusted EPIS Balance May 2014	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,039,623,443	-	(1,505,266)	1,038,118,177	-	(1,505,266)	1,036,612,911	-	(1,505,266)
Pre-merger Utah	SG	1,133,173,157	-	(1,234,901)	1,131,938,255	-	(1,234,901)	1,130,703,354	-	(1,234,901)
Post-merger	SG	3,836,000,557	1,607,172	(782,353)	3,836,825,377	17,811,522	(782,353)	3,853,854,546	21,367,565	(782,353)
Geothermal - Blundell	SG	26,931,445	-	-	26,931,445	-	-	26,931,445	-	-
Carbon	SG	121,255,865	-	-	121,255,865	-	-	121,255,865	-	-
Pollution Control Equipment	SG	1,996,897	-	-	1,996,897	85,987,405	(12,609,251)	75,375,051	193,746	(23,554)
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	899,468	-	-	899,468	-	-	899,468	-	-
Post-merger	SG	528,698,726	-	(1,283,096)	527,415,629	-	(1,283,096)	526,132,533	-	(1,283,096)
Total Steam Plant		6,688,579,557	1,607,172	(4,805,617)	6,685,381,113	103,798,928	(17,414,868)	6,771,765,172	21,561,312	(4,829,170)
Hydro Production Plant:										
Pre-merger Pacific	SG	161,853,802	-	(144,531)	161,709,271	-	(144,531)	161,564,739	-	(144,531)
Pre-merger Utah	SG	42,306,897	-	(40,588)	42,266,309	-	(40,588)	42,225,722	-	(40,588)
Post-merger	SG-P	566,344,836	45,619	(109,915)	566,280,541	45,619	(109,915)	566,216,245	45,619	(109,915)
Post-merger	SG-U	116,548,823	(63,313)	(40,531)	116,444,978	(63,313)	(40,531)	116,341,133	3,052	(40,531)
Klamath	SG-P	85,510,032	-	-	85,510,032	-	-	85,510,032	-	-
Total Hydro Plant		972,564,390	(17,694)	(335,566)	972,211,131	(17,694)	(335,566)	971,857,871	48,671	(335,566)
Other Production Plant:										
Pre-merger Utah	SG	(99,118)	-	(11,013)	(110,131)	-	(11,013)	(121,144)	-	(11,013)
Post-merger	SG	1,256,722,713	(48,734)	(779,949)	1,255,894,030	62,804	(779,949)	1,255,176,886	660,394,595	(779,949)
Post-merger Wind	SG-W	2,009,986,384	668,662	(118,473)	2,010,536,573	668,662	(118,473)	2,011,086,761	668,662	(118,473)
Post-merger	SG	80,302,875	12,144	(91,138)	80,223,881	12,144	(91,138)	80,144,887	12,144	(91,138)
Total Other Plant		3,346,912,855	632,071	(1,000,573)	3,346,544,353	743,610	(1,000,573)	3,346,287,390	661,075,400	(1,000,573)
Transmission Plant:										
Pre-merger Pacific	SG	548,320,209	-	(327,380)	547,992,828	-	(327,380)	547,665,448	-	(327,380)
Pre-merger Utah	SG	646,074,045	-	(363,843)	645,710,202	-	(363,843)	645,346,359	-	(363,843)
Post-merger	SG	4,068,726,858	31,716,255	(826,166)	4,099,616,947	8,524,512	(826,166)	4,107,315,293	10,311,582	(826,166)
Total Transmission Plant		5,263,121,111	31,716,255	(1,517,389)	5,293,319,977	8,524,512	(1,517,389)	5,300,327,100	10,311,582	(1,517,389)
Distribution Plant:										
California	CA	236,580,151	455,965	(78,888)	236,957,228	1,262,309	(78,888)	238,140,650	491,781	(78,888)
Oregon	OR	1,849,891,892	3,396,816	(725,399)	1,852,563,309	3,257,786	(725,399)	1,855,095,695	3,466,978	(725,399)
Washington	WA	423,064,051	1,560,821	(228,573)	424,396,299	761,319	(228,573)	424,923,045	5,340,873	(228,573)
Eastern Wyoming	WYT	538,749,784	1,399,981	(433,819)	539,715,946	6,232,003	(433,819)	545,514,131	1,731,729	(433,819)
Utah	UT	2,574,378,015	5,806,569	(1,898,185)	2,578,286,399	6,283,417	(1,898,185)	2,582,671,631	6,447,145	(1,898,185)
Idaho	ID	302,551,679	1,219,595	(192,159)	303,579,114	1,280,441	(192,159)	304,667,396	1,648,183	(192,159)
Western Wyoming	WYU	103,443,433	-	(75,806)	103,367,627	-	(75,806)	103,291,820	-	(75,806)
Total Distribution Plant		6,028,659,005	13,839,747	(3,632,829)	6,038,865,922	19,077,275	(3,632,829)	6,054,310,369	19,126,689	(3,632,829)

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Description	Factor	Adjusted EPIS Balance Mar 2014	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2014	Capital Additions	Retirements	Adjusted EPIS Balance May 2014	Capital Additions	Retirements
General Plant:										
California	CA	18,533,944	62,619	(61,053)	18,535,510	61,090	(61,053)	18,535,547	62,960	(61,053)
Oregon	OR	178,516,089	439,809	(595,058)	178,360,839	433,752	(595,058)	178,199,533	458,441	(595,058)
Washington	WA	46,606,450	93,446	(121,982)	46,577,914	91,870	(121,982)	46,547,803	95,515	(121,982)
Eastern Wyoming	WYP	70,330,810	162,991	(246,229)	70,247,572	166,804	(246,229)	70,168,148	168,563	(246,229)
Utah	UT	206,437,166	454,071	(479,610)	206,411,627	464,028	(479,610)	206,396,045	466,325	(479,610)
Idaho	ID	38,444,191	110,122	(122,339)	38,431,974	113,760	(122,339)	38,423,395	114,776	(122,339)
Western Wyoming	WYU	14,564,263	-	(39,184)	14,525,078	-	(39,184)	14,485,894	-	(39,184)
Pre-merger Pacific	SG	2,263,021	-	(75,791)	2,187,230	-	(75,791)	2,111,439	-	(75,791)
Pre-merger Utah	SG	4,158,752	-	(159,403)	3,999,349	-	(159,403)	3,839,947	-	(159,403)
Post-merger	SG	236,035,354	87,072	(382,167)	235,740,259	191,526	(382,167)	235,549,619	854,496	(382,167)
General Office	SO	253,326,674	923,719	(1,532,735)	252,717,658	925,290	(1,532,735)	252,110,214	925,526	(1,532,735)
General Office	SG	4,159,150	-	(23,465)	4,135,684	-	(23,465)	4,112,219	-	(23,465)
General Office	SG	210,565	-	(1,047)	209,518	-	(1,047)	208,470	-	(1,047)
Customer Service	CN	23,022,774	-	(127,334)	22,895,440	-	(127,334)	22,768,106	-	(127,334)
Fuel Related	SE	1,189,876	-	(6,477)	1,183,399	-	(6,477)	1,176,922	-	(6,477)
Total General Plant		1,097,799,078	2,333,848	(3,973,874)	1,096,159,052	2,448,121	(3,973,874)	1,094,633,300	3,146,601	(3,973,874)
Mining Plant:										
Coal Mine	SE	310,606,229	2,567,421	(377,434)	312,796,217	788,196	(377,434)	313,206,979	531,196	(377,434)
Total Mining Plant		310,606,229	2,567,421	(377,434)	312,796,217	788,196	(377,434)	313,206,979	531,196	(377,434)
Intangible Plant:										
California	CA	360,599	-	-	360,599	-	-	360,599	-	-
Customer Service	CN	123,287,294	-	(16,439)	123,270,855	-	(16,439)	123,254,416	-	(16,439)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	(51,686)	-	(5,743)	(57,429)	-	(5,743)	(63,172)	-	(5,743)
Idaho	ID	4,106,188	-	(33)	4,106,155	-	(33)	4,106,121	-	(33)
Oregon	OR	4,290,806	-	(182)	4,290,624	-	(182)	4,290,442	-	(182)
Fuel Related	SE	4,405,088	26,000	(6,364)	4,424,724	-	(6,364)	4,418,360	-	(6,364)
Post-merger	SG	152,549,382	-	(676,754)	151,872,629	-	(676,754)	151,195,875	-	(676,754)
Hydro Relicensing	SG-P	98,941,094	-	(63,265)	98,877,829	-	(63,265)	98,814,565	-	(63,265)
Hydro Relicensing	SG-U	9,181,656	-	(856)	9,180,800	-	(856)	9,179,944	-	(856)
General Office	SO	360,696,301	881,498	(846,356)	360,731,443	3,208,675	(846,356)	363,093,762	1,344,291	(846,356)
Utah	UT	3,019,223	-	(101)	3,019,122	-	(101)	3,019,021	-	(101)
Washington	WA	1,505,805	-	(48)	1,505,758	-	(48)	1,505,710	-	(48)
Eastern Wyoming	WYP	1,499,436	-	(890)	1,498,546	-	(890)	1,497,656	-	(890)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		764,392,179	907,498	(1,617,031)	763,682,646	3,208,675	(1,617,031)	765,274,291	1,344,291	(1,617,031)
Total		24,472,634,404	53,586,319	(17,260,312)	24,508,960,411	138,571,622	(29,869,563)	24,617,662,471	717,145,742	(17,283,865)

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Description	Factor	Adjusted EPIS Balance Jun 2014	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2014	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2014	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,035,107,644	-	(1,505,266)	1,033,602,378	-	(1,505,266)	1,032,097,112	-	(1,505,266)
Pre-merger Utah	SG	1,129,468,452	-	(1,234,901)	1,128,233,551	-	(1,234,901)	1,126,998,650	-	(1,234,901)
Post-merger	SG	3,874,439,759	3,758,349	(782,353)	3,877,415,755	3,264,789	(782,353)	3,879,898,191	26,476,806	(782,353)
Geothermal - Blundell	SG	26,931,445	-	-	26,931,445	-	-	26,931,445	-	-
Carbon	SG	121,255,866	-	-	121,255,866	-	-	121,255,866	-	-
Pollution Control Equipment	SG	75,545,243	24,063	(2,370)	75,566,935	524,356	(88,378)	76,002,913	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	899,468	-	-	899,468	-	-	899,468	-	-
Post-merger	SG	524,849,437	46,844	(1,283,096)	523,613,184	55,015	(1,283,096)	522,385,103	-	(1,283,096)
Total Steam Plant		6,788,497,314	3,829,255	(4,807,987)	6,787,518,582	3,844,160	(4,893,995)	6,786,468,747	26,476,806	(4,805,617)
Hydro Production Plant:										
Pre-merger Pacific	SG	161,420,208	-	(144,531)	161,275,676	-	(144,531)	161,131,145	-	(144,531)
Pre-merger Utah	SG	42,185,134	-	(40,588)	42,144,546	-	(40,588)	42,103,958	-	(40,588)
Post-merger	SG-P	566,151,949	(49,440)	(109,915)	565,992,594	1,414,193	(109,915)	567,296,872	1,197,177	(109,915)
Post-merger	SG-U	116,303,653	(63,313)	(40,531)	116,199,809	(63,313)	(40,531)	116,095,964	(27,974)	(40,531)
Klamath	SG-P	85,510,032	-	-	85,510,032	-	-	85,510,032	-	-
Total Hydro Plant		971,570,976	(112,753)	(335,566)	971,122,657	1,350,880	(335,566)	972,137,971	1,169,203	(335,566)
Other Production Plant:										
Pre-merger Utah	SG	(132,157)	-	(11,013)	(143,170)	-	(11,013)	(154,183)	-	(11,013)
Post-merger	SG	1,914,791,532	937,231	(779,949)	1,914,948,814	1,534,666	(779,949)	1,915,703,531	202,129	(779,949)
Post-merger Wind	SG-W	2,011,636,960	668,662	(118,473)	2,012,187,138	668,662	(118,473)	2,012,737,327	668,662	(118,473)
Post-merger	SG	80,065,892	46,643	(91,138)	80,021,397	12,144	(91,138)	79,942,403	12,144	(91,138)
Total Other Plant		4,006,362,217	1,652,535	(1,000,573)	4,007,014,179	2,215,472	(1,000,573)	4,008,229,078	882,935	(1,000,573)
Transmission Plant:										
Pre-merger Pacific	SG	547,338,067	-	(327,380)	547,010,687	-	(327,380)	546,683,307	-	(327,380)
Pre-merger Utah	SG	644,982,516	-	(363,843)	644,618,674	-	(363,843)	644,254,831	-	(363,843)
Post-merger	SG	4,116,800,708	11,434,518	(826,166)	4,127,409,060	7,619,743	(826,166)	4,134,202,637	20,838,069	(826,166)
Total Transmission Plant		5,309,121,292	11,434,518	(1,517,389)	5,319,038,421	7,619,743	(1,517,389)	5,325,140,775	20,838,069	(1,517,389)
Distribution Plant:										
California	CA	238,553,543	462,791	(78,888)	238,937,446	568,905	(78,888)	239,427,463	463,444	(78,888)
Oregon	OR	1,857,837,274	3,779,736	(725,399)	1,860,891,612	4,068,138	(725,399)	1,864,234,350	3,144,942	(725,399)
Washington	WA	430,041,346	713,311	(228,573)	430,526,085	876,980	(228,573)	431,174,492	661,904	(228,573)
Eastern Wyoming	WYP	546,812,041	1,652,971	(433,819)	548,031,194	1,717,294	(433,819)	549,314,670	1,618,454	(433,819)
Utah	UT	2,587,220,590	5,930,332	(1,898,185)	2,591,252,737	6,307,747	(1,898,185)	2,595,662,299	6,204,826	(1,898,185)
Idaho	ID	306,123,420	1,325,021	(192,159)	307,256,281	1,361,331	(192,159)	308,425,453	1,298,511	(192,159)
Western Wyoming	WYU	103,216,014	-	(75,806)	103,140,208	-	(75,806)	103,064,402	-	(75,806)
Total Distribution Plant		6,069,804,229	13,864,163	(3,632,829)	6,080,035,563	14,900,395	(3,632,829)	6,091,303,129	13,392,082	(3,632,829)

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Description	Factor	Adjusted EPIS Balance Jun 2014	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2014	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2014	Capital Additions	Retirements
General Plant:										
California	CA	18,537,454	60,301	(61,053)	18,536,703	62,205	(61,053)	18,537,855	139,026	(61,053)
Oregon	OR	178,062,915	424,264	(595,058)	177,892,121	441,007	(595,058)	177,738,069	414,548	(595,058)
Washington	WA	46,521,336	90,442	(121,982)	46,489,797	93,260	(121,982)	46,461,075	89,880	(121,982)
Eastern Wyoming	WYP	70,090,482	198,044	(246,229)	70,042,298	202,990	(246,229)	69,999,059	196,640	(246,229)
Utah	UT	206,382,759	554,619	(479,610)	206,457,767	950,225	(479,610)	206,928,382	534,717	(479,610)
Idaho	ID	38,415,831	142,112	(122,339)	38,435,604	144,727	(122,339)	38,457,992	132,598	(122,339)
Western Wyoming	WYU	14,446,710	-	(39,184)	14,407,525	-	(39,184)	14,368,341	-	(39,184)
Pre-merger Pacific	SG	2,035,647	-	(75,791)	1,959,856	-	(75,791)	1,884,065	-	(75,791)
Pre-merger Utah	SG	3,680,544	-	(159,403)	3,521,142	-	(159,403)	3,361,739	-	(159,403)
Post-merger	SG	236,021,948	62,475	(382,167)	235,702,257	541,089	(382,167)	235,861,180	480,475	(382,167)
General Office	SO	251,503,006	925,025	(1,532,735)	250,895,296	925,455	(1,532,735)	250,288,017	926,705	(1,532,735)
General Office	SG	4,088,754	-	(23,465)	4,065,289	-	(23,465)	4,041,823	-	(23,465)
General Office	SG	207,423	-	(1,047)	206,376	-	(1,047)	205,329	-	(1,047)
Customer Service	CN	22,640,771	-	(127,334)	22,513,437	-	(127,334)	22,386,103	-	(127,334)
Fuel Related	SE	1,170,445	40,000	(6,477)	1,203,968	-	(6,477)	1,197,491	-	(6,477)
Total General Plant		1,083,806,027	2,497,282	(3,973,874)	1,092,329,436	3,360,958	(3,973,874)	1,091,716,521	2,914,589	(3,973,874)
Mining Plant:										
Coal Mine	SE	313,360,742	2,120,196	(377,434)	315,103,504	1,031,196	(377,434)	315,757,266	879,196	(377,434)
Total Mining Plant		313,360,742	2,120,196	(377,434)	315,103,504	1,031,196	(377,434)	315,757,266	879,196	(377,434)
Intangible Plant:										
California	CA	360,599	-	-	360,599	-	-	360,599	-	-
Customer Service	CN	123,237,976	-	(16,439)	123,221,537	-	(16,439)	123,205,098	-	(16,439)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	(68,915)	-	(5,743)	(74,658)	-	(5,743)	(80,401)	-	(5,743)
Idaho	ID	4,106,088	-	(33)	4,106,054	-	(33)	4,106,021	-	(33)
Oregon	OR	4,290,259	-	(182)	4,290,077	-	(182)	4,289,894	-	(182)
Fuel Related	SE	4,411,995	26,000	(6,364)	4,431,631	-	(6,364)	4,425,267	-	(6,364)
Post-merger	SG	150,519,121	-	(676,754)	149,842,367	-	(676,754)	149,165,613	1,838,953	(676,754)
Hydro Relicensing	SG-P	98,751,300	-	(63,265)	98,688,035	-	(63,265)	98,624,771	-	(63,265)
Hydro Relicensing	SG-U	9,179,087	-	(856)	9,178,231	-	(856)	9,177,375	-	(856)
General Office	SO	363,591,697	876,363	(846,356)	363,621,705	885,480	(846,356)	363,660,829	870,297	(846,356)
Utah	UT	3,018,921	-	(101)	3,018,820	-	(101)	3,018,719	-	(101)
Washington	WA	1,505,662	-	(48)	1,505,615	-	(48)	1,505,567	-	(48)
Eastern Wyoming	WYP	1,496,767	-	(890)	1,495,877	-	(890)	1,494,987	-	(890)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		765,001,550	902,363	(1,617,031)	764,286,883	885,480	(1,617,031)	763,555,332	2,709,250	(1,617,031)
Total		25,317,524,347	36,187,559	(17,262,682)	25,336,449,224	35,208,284	(17,348,690)	25,354,308,819	69,262,130	(17,260,312)

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Description	Factor	Adjusted EPIS Balance Sep 2014	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2014	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2014	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,030,591,845	-	(1,505,266)	1,029,086,579	-	(1,505,266)	1,027,581,313	-	(1,505,266)
Pre-merger Utah	SG	1,125,763,748	-	(1,234,901)	1,124,528,847	-	(1,234,901)	1,123,293,946	-	(2,763,870)
Post-merger	SG	3,905,592,645	2,303,521	(782,353)	3,907,113,813	17,311,978	(782,353)	3,923,643,438	19,274,688	(25,013,942)
Geothermal - Blundell	SG	26,931,445	-	-	26,931,445	-	-	26,931,445	-	-
Carbon	SG	121,255,866	-	-	121,255,866	-	-	121,255,866	-	-
Pollution Control Equipment	SG	76,002,913	-	-	76,002,913	-	-	76,002,913	1,381,584	(13,630,457)
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	(28,262,986)
Pollution Control Equipment	SG	899,468	-	-	899,468	-	-	899,468	-	-
Post-merger	SG	521,102,007	2,303,521	(1,283,096)	519,818,910	645,929	(1,283,096)	519,181,743	4,419,392	(1,283,096)
Total Steam Plant		6,808,139,937	2,303,521	(4,805,617)	6,805,637,841	17,957,907	(4,805,617)	6,818,790,131	25,075,664	(72,459,617)
Hydro Production Plant:										
Pre-merger Pacific	SG	160,986,613	-	(144,531)	160,842,082	-	(144,531)	160,697,550	-	(144,531)
Pre-merger Utah	SG	42,063,370	-	(40,588)	42,022,782	-	(40,588)	41,982,194	-	(40,588)
Post-merger	SG-P	568,384,134	6,143,690	(109,915)	574,417,909	2,386,290	(109,915)	576,694,284	11,469,352	(109,915)
Post-merger	SG-U	116,027,459	(63,313)	(40,531)	115,923,614	1,589,244	(40,531)	117,472,326	1,274,215	(40,531)
Klamath	SG-P	85,510,032	-	-	85,510,032	-	-	85,510,032	196,493	-
Total Hydro Plant		972,971,608	6,080,377	(335,566)	978,716,419	3,975,533	(335,566)	982,356,387	12,940,060	(335,566)
Other Production Plant:										
Pre-merger Utah	SG	(165,196)	-	(11,013)	(176,209)	-	(11,013)	(187,222)	-	(11,013)
Post-merger	SG	1,915,125,712	421,425	(779,949)	1,914,767,188	172,779	(779,949)	1,914,160,018	742,901	(779,949)
Post-merger Wind	SG-W	2,013,287,515	668,662	(118,473)	2,013,837,703	668,662	(118,473)	2,014,387,892	4,427,813	(118,473)
Post-merger	SG	79,863,409	12,144	(91,138)	79,784,414	12,144	(91,138)	79,705,420	12,144	(91,138)
Total Other Plant		4,008,111,439	1,102,230	(1,000,573)	4,008,213,096	853,585	(1,000,573)	4,008,066,108	5,182,858	(1,000,573)
Transmission Plant:										
Pre-merger Pacific	SG	546,355,926	-	(327,380)	546,028,546	-	(327,380)	545,701,166	-	(327,380)
Pre-merger Utah	SG	643,890,988	-	(363,843)	643,527,145	-	(363,843)	643,163,303	-	(363,843)
Post-merger	SG	4,154,214,540	21,209,825	(826,166)	4,174,598,200	24,520,743	(826,166)	4,198,292,777	11,265,501	(826,166)
Total Transmission Plant		5,344,461,455	21,209,825	(1,517,389)	5,364,153,891	24,520,743	(1,517,389)	5,387,157,245	11,265,501	(1,517,389)
Distribution Plant:										
California	CA	239,812,020	444,416	(78,888)	240,177,548	427,687	(78,888)	240,526,348	487,363	(78,888)
Oregon	OR	1,866,653,893	3,313,021	(725,399)	1,869,241,515	3,104,565	(725,399)	1,871,620,681	5,511,647	(725,399)
Washington	WA	431,607,823	5,498,066	(228,573)	436,877,317	748,521	(228,573)	437,397,265	764,884	(228,573)
Eastern Wyoming	WYP	550,499,305	1,552,300	(433,819)	551,617,786	1,319,550	(433,819)	552,503,518	1,281,584	(433,819)
Utah	UT	2,599,968,940	6,258,173	(1,898,185)	2,604,328,929	5,480,080	(1,898,185)	2,607,910,824	5,841,776	(1,898,185)
Idaho	ID	309,531,805	2,329,403	(192,159)	311,669,049	1,115,412	(192,159)	312,592,301	1,005,057	(192,159)
Western Wyoming	WYU	102,988,596	-	(75,806)	102,912,790	-	(75,806)	102,836,984	-	(75,806)
Total Distribution Plant		6,101,062,382	19,395,380	(3,632,829)	6,116,824,933	12,195,815	(3,632,829)	6,125,387,919	14,892,311	(3,632,829)

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Description	Factor	Adjusted EPIS Balance Sep 2014	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2014	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2014	Capital Additions	Retirements
General Plant:										
California	CA	18,615,828	69,136	(61,053)	18,623,911	67,903	(61,053)	18,630,761	67,126	(61,053)
Oregon	OR	177,557,559	422,031	(595,058)	177,384,532	405,653	(595,058)	177,195,127	601,515	(595,058)
Washington	WA	46,428,973	144,066	(121,982)	46,451,058	93,414	(121,982)	46,422,490	92,433	(121,982)
Eastern Wyoming	WYP	69,949,471	180,181	(246,229)	69,883,423	209,199	(246,229)	69,846,393	223,727	(246,229)
Utah	UT	206,983,488	488,711	(479,610)	206,992,589	562,740	(479,610)	207,075,718	594,080	(479,610)
Idaho	ID	38,468,251	120,746	(122,339)	38,466,658	135,136	(122,339)	38,479,455	136,748	(122,339)
Western Wyoming	WYU	14,329,156	-	(39,184)	14,289,972	-	(39,184)	14,250,787	-	(39,184)
Pre-merger Pacific	SG	1,808,274	-	(75,791)	1,732,482	-	(75,791)	1,656,691	-	(75,791)
Pre-merger Utah	SG	3,202,336	-	(159,403)	3,042,934	-	(159,403)	2,883,531	-	(159,403)
Post-merger	SG	235,959,489	3,456,846	(382,167)	239,034,168	2,222,910	(382,167)	240,874,911	3,429,495	(382,167)
General Office	SO	249,681,987	923,845	(1,532,735)	249,073,098	923,354	(1,532,735)	248,463,717	2,121,573	(1,532,735)
General Office	SG	4,018,358	-	(23,465)	3,994,893	-	(23,465)	3,971,428	254,840	(23,465)
General Office	SG	204,282	-	(1,047)	203,235	-	(1,047)	202,188	-	(1,047)
Customer Service	CN	22,258,769	-	(127,334)	22,131,435	-	(127,334)	22,004,100	-	(127,334)
Fuel Related	SE	1,191,015	758,000	(6,477)	1,942,538	-	(6,477)	1,936,061	-	(6,477)
Total General Plant		1,090,657,236	6,563,562	(3,973,874)	1,093,246,925	4,620,309	(3,973,874)	1,093,893,360	7,521,539	(3,973,874)
Mining Plant:										
Coal Mine	SE	316,259,029	1,551,196	(377,434)	317,432,791	783,196	(377,434)	317,838,553	431,196	(377,434)
Total Mining Plant		316,259,029	1,551,196	(377,434)	317,432,791	783,196	(377,434)	317,838,553	431,196	(377,434)
Intangible Plant:										
California	CA	360,599	-	-	360,599	-	-	360,599	-	-
Customer Service	CN	123,188,658	-	(16,439)	123,172,219	-	(16,439)	123,155,780	-	(16,439)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	(86,144)	-	(5,743)	(91,887)	-	(5,743)	(97,630)	-	(5,743)
Idaho	ID	4,105,988	-	(33)	4,105,954	-	(33)	4,105,921	-	(33)
Oregon	OR	4,289,712	-	(182)	4,289,530	-	(182)	4,289,347	-	(182)
Fuel Related	SE	4,418,902	26,000	(6,364)	4,438,538	-	(6,364)	4,432,174	595,817	(6,364)
Post-merger	SG	150,327,812	-	(676,754)	149,651,058	-	(676,754)	148,974,304	479,663	(676,754)
Hydro Relicensing	SG-P	98,561,506	-	(63,265)	98,498,242	-	(63,265)	98,434,977	-	(63,265)
Hydro Relicensing	SG-U	9,176,518	-	(856)	9,175,662	-	(856)	9,174,806	-	(856)
General Office	SO	363,684,770	1,868,741	(846,356)	364,707,155	863,187	(846,356)	364,723,986	1,132,911	(846,356)
Utah	UT	3,018,618	-	(101)	3,018,518	-	(101)	3,018,417	-	(101)
Washington	WA	1,505,520	-	(48)	1,505,472	-	(48)	1,505,424	-	(48)
Eastern Wyoming	WYP	1,494,098	-	(890)	1,493,208	-	(890)	1,492,318	-	(890)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		764,647,551	1,894,741	(1,617,031)	764,925,261	863,187	(1,617,031)	764,171,417	2,208,391	(1,617,031)
Total		25,406,310,637	60,100,833	(17,260,312)	25,449,151,158	65,770,274	(17,260,312)	25,497,661,120	79,517,519	(84,914,312)

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Description	Factor	Adjusted EPIS Balance Dec 2014	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2015	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2015	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,026,076,046	-	(1,505,266)	1,024,570,780	-	(1,505,266)	1,023,065,514	-	(1,505,266)
Pre-merger Utah	SG	1,120,530,076	-	(1,234,901)	1,119,295,174	-	(1,234,901)	1,118,060,273	-	(1,234,901)
Post-merger	SG	3,917,904,184	(246,564)	(782,353)	3,916,875,268	(840,008)	(782,353)	3,915,252,907	(855,792)	(782,353)
Geothermal - Blundell	SG	26,931,445	-	-	26,931,445	-	-	26,931,445	-	-
Carbon	SG	121,255,866	-	-	121,255,866	-	-	121,255,866	-	-
Pollution Control Equipment	SG	63,754,041	5,080	-	63,759,121	15,271	-	63,774,392	27,456,570	-
Pollution Control Equipment	SG	(28,262,986)	-	-	(28,262,986)	-	-	(28,262,986)	-	-
Pollution Control Equipment	SG	899,468	-	-	899,468	-	-	899,468	-	-
Post-merger	SG	522,318,039	2,209	(1,283,096)	521,037,152	2,209	(1,283,096)	519,756,265	2,209	(1,283,096)
Total Steam Plant		6,771,406,179	(239,275)	(4,805,617)	6,766,361,287	(822,527)	(4,805,617)	6,760,733,143	26,602,987	(4,805,617)
Hydro Production Plant:										
Pre-merger Pacific	SG	160,553,019	-	(144,531)	160,408,487	-	(144,531)	160,263,956	-	(144,531)
Pre-merger Utah	SG	41,941,607	-	(40,588)	41,901,019	-	(40,588)	41,860,431	-	(40,588)
Post-merger	SG-P	588,053,721	47,140	(109,915)	587,990,946	47,140	(109,915)	587,928,171	47,140	(109,915)
Post-merger	SG-U	118,706,010	(63,313)	(40,531)	118,602,165	(63,313)	(40,531)	118,498,320	(63,313)	(40,531)
Klamath	SG-P	85,706,525	-	-	85,706,525	-	-	85,706,525	-	-
Total Hydro Plant		994,960,880	(16,173)	(335,566)	994,609,142	(16,173)	(335,566)	994,257,403	(16,173)	(335,566)
Other Production Plant:										
Pre-merger Utah	SG	(198,235)	-	(11,013)	(209,248)	-	(11,013)	(220,261)	-	(11,013)
Post-merger	SG	1,914,122,971	(2,415)	(779,949)	1,913,340,607	(2,415)	(779,949)	1,912,558,243	32,777,389	(779,949)
Post-merger Wind	SG-W	2,018,697,232	679,360	(118,473)	2,019,258,119	679,360	(118,473)	2,019,819,006	679,360	(118,473)
Post-merger	SG	79,626,426	12,338	(91,138)	79,547,626	12,338	(91,138)	79,468,826	12,338	(91,138)
Total Other Plant		4,012,248,393	689,283	(1,000,573)	4,011,937,104	689,283	(1,000,573)	4,011,625,814	33,469,087	(1,000,573)
Transmission Plant:										
Pre-merger Pacific	SG	545,373,785	-	(327,380)	545,046,405	-	(327,380)	544,719,025	-	(327,380)
Pre-merger Utah	SG	642,799,460	-	(363,843)	642,435,617	-	(363,843)	642,071,774	-	(363,843)
Post-merger	SG	4,208,732,111	2,022,593	(826,166)	4,209,928,538	2,323,846	(826,166)	4,211,426,218	21,953,252	(826,166)
Total Transmission Plant		5,396,905,356	2,022,593	(1,517,389)	5,397,410,560	2,323,846	(1,517,389)	5,398,217,017	21,953,252	(1,517,389)
Distribution Plant:										
California	CA	240,934,823	469,345	(78,888)	241,325,281	528,144	(78,888)	241,774,537	606,584	(78,888)
Oregon	OR	1,876,406,928	3,137,925	(725,399)	1,878,819,454	3,252,947	(725,399)	1,881,347,003	3,918,312	(725,399)
Washington	WA	437,933,575	639,327	(228,573)	438,344,330	652,903	(228,573)	438,768,660	863,235	(228,573)
Eastern Wyoming	WY	553,351,283	1,000,076	(433,819)	553,917,540	1,175,286	(433,819)	554,659,008	1,407,938	(433,819)
Utah	UT	2,611,854,414	5,689,103	(1,898,185)	2,615,645,332	5,814,135	(1,898,185)	2,619,561,282	6,859,084	(1,898,185)
Idaho	ID	313,405,199	722,072	(192,159)	313,935,112	842,382	(192,159)	314,585,334	1,111,146	(192,159)
Western Wyoming	WYU	102,761,177	-	(75,806)	102,685,371	-	(75,806)	102,609,565	-	(75,806)
Total Distribution Plant		6,136,647,401	11,657,848	(3,632,829)	6,144,672,420	12,265,798	(3,632,829)	6,153,305,389	14,766,300	(3,632,829)

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Description	Factor	Adjusted EPIS Balance Dec 2014	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2015	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2015	Capital Additions	Retirements
General Plant:										
California	CA	18,636,834	152,621	(61,053)	18,728,402	150,955	(61,053)	18,818,305	149,305	(61,053)
Oregon	OR	177,201,583	556,043	(595,058)	177,162,568	555,630	(595,058)	177,123,139	632,098	(595,058)
Washington	WA	46,392,942	127,967	(121,982)	46,398,927	128,745	(121,982)	46,402,691	142,071	(121,982)
Eastern Wyoming	WYP	69,823,891	326,616	(246,229)	69,904,279	325,154	(246,229)	69,983,204	381,339	(246,229)
Utah	UT	207,190,188	754,929	(479,610)	207,465,507	736,329	(479,610)	207,722,225	747,080	(479,610)
Idaho	ID	38,493,865	191,757	(122,339)	38,563,283	192,757	(122,339)	38,633,701	233,545	(122,339)
Western Wyoming	WYU	14,211,603	-	(39,184)	14,172,418	-	(39,184)	14,133,234	-	(39,184)
Pre-merger Pacific	SG	1,580,900	-	(75,791)	1,505,108	-	(75,791)	1,429,317	-	(75,791)
Pre-merger Utah	SG	2,724,129	-	(159,403)	2,564,726	-	(159,403)	2,405,324	-	(159,403)
Post-merger	SG	243,922,240	96,230	(382,167)	243,636,304	114,863	(382,167)	243,369,001	159,544	(382,167)
General Office	SO	249,052,556	984,917	(1,532,735)	248,504,738	988,123	(1,532,735)	247,960,127	3,150,781	(1,532,735)
General Office	SG	4,202,803	-	(23,465)	4,179,337	-	(23,465)	4,155,872	-	(23,465)
General Office	SG	201,141	-	(1,047)	200,094	-	(1,047)	199,046	-	(1,047)
Customer Service	CN	21,876,766	-	(127,334)	21,749,432	-	(127,334)	21,622,098	-	(127,334)
Fuel Related	SE	1,929,584	-	(6,477)	1,923,107	-	(6,477)	1,916,631	-	(6,477)
Total General Plant		1,097,441,025	3,191,080	(3,973,874)	1,096,658,231	3,192,557	(3,973,874)	1,095,876,914	5,595,764	(3,973,874)
Mining Plant:										
Coal Mine	SE	317,892,316	492,004	(377,434)	318,006,886	447,300	(377,434)	318,076,752	524,516	(377,434)
Total Mining Plant		317,892,316	492,004	(377,434)	318,006,886	447,300	(377,434)	318,076,752	524,516	(377,434)
Intangible Plant:										
California	CA	360,599	-	-	360,599	-	-	360,599	-	-
Customer Service	CN	123,139,340	-	(16,439)	123,122,901	-	(16,439)	123,106,462	-	(16,439)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	(103,373)	-	(5,743)	(109,116)	-	(5,743)	(114,858)	-	(5,743)
Idaho	ID	4,105,887	-	(33)	4,105,854	-	(33)	4,105,820	-	(33)
Oregon	OR	4,289,165	-	(182)	4,288,982	-	(182)	4,288,800	-	(182)
Fuel Related	SE	5,021,627	25,400	(6,364)	5,040,662	-	(6,364)	5,034,298	-	(6,364)
Post-merger	SG	148,777,213	-	(676,754)	148,100,459	-	(676,754)	147,423,705	-	(676,754)
Hydro Relicensing	SG-P	98,371,713	-	(63,265)	98,308,448	-	(63,265)	98,245,184	-	(63,265)
Hydro Relicensing	SG-U	9,173,949	-	(856)	9,173,093	-	(856)	9,172,237	-	(856)
General Office	SO	365,010,541	927,343	(846,356)	365,091,529	930,742	(846,356)	365,175,915	958,842	(846,356)
Utah	UT	3,018,316	-	(101)	3,018,216	-	(101)	3,018,115	-	(101)
Washington	WA	1,505,377	-	(48)	1,505,329	-	(48)	1,505,282	-	(48)
Eastern Wyoming	WYP	1,491,429	-	(890)	1,490,539	-	(890)	1,489,650	-	(890)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		764,762,777	952,743	(1,617,031)	764,098,489	930,742	(1,617,031)	763,412,200	958,842	(1,617,031)
Total		25,492,264,327	18,750,104	(17,260,312)	25,493,754,119	19,010,825	(17,260,312)	25,495,504,633	103,854,575	(17,260,312)

Rocky Mountain Power
Utah General Rate Case - June 2015
Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance		Adjusted EPIS Balance		Capital Additions		Retirements		
		Mar 2015	Apr 2015	Mar 2015	Apr 2015	Capital Additions	Retirements	Capital Additions	Retirements	
Steam Production Plant:										
Pre-merger Pacific	SG	1,021,560,247	1,020,054,981	(1,505,266)	-	-	-	-	(1,505,266)	
Pre-merger Utah	SG	1,116,825,371	1,115,590,470	(1,234,901)	-	-	-	-	(1,234,901)	
Post-merger	SG	3,913,614,763	3,912,799,427	(82,353)	36,710,233	36,710,233	-	-	(782,353)	
Geothermal - Blundell	SG	26,931,445	26,931,445	-	-	-	-	-	-	
Carbon	SG	121,255,866	0	(121,255,866)	-	-	-	-	-	
Pollution Control Equipment	SG	91,230,961	93,775,790	-	20,129,724	20,129,724	-	-	-	
Pollution Control Equipment	SG	(28,262,986)	(28,262,986)	-	-	-	-	-	-	
Pollution Control Equipment	SG	899,468	899,468	-	-	-	-	-	-	
Post-merger	SG	518,475,377	517,194,490	(1,283,096)	2,209	2,209	-	-	(1,283,096)	
Total Steam Plant		6,782,530,514	6,658,983,086	(126,061,483)	56,842,166	56,842,166	-	-	(4,805,617)	
Hydro Production Plant:										
Pre-merger Pacific	SG	160,119,424	159,974,893	(144,531)	-	-	-	-	(144,531)	
Pre-merger Utah	SG	41,819,843	41,779,255	(40,588)	-	-	-	-	(40,588)	
Post-merger	SG-P	587,865,396	587,802,622	(62,774)	47,140	47,140	-	-	(109,915)	
Post-merger	SG-U	118,394,475	118,290,631	(103,844)	(63,313)	(63,313)	-	-	(40,531)	
Klamath	SG-P	85,706,525	85,706,525	-	-	-	-	-	-	
Total Hydro Plant		993,905,664	993,553,925	(335,566)	(16,173)	(16,173)	-	-	(335,566)	
Other Production Plant:										
Pre-merger Utah	SG	(231,275)	(242,288)	(11,013)	-	-	-	-	(11,013)	
Post-merger	SG	1,944,555,683	1,943,773,320	(782,363)	(2,415)	(2,415)	-	-	(779,949)	
Post-merger Wind	SG-W	2,020,379,893	2,020,940,780	560,887	679,360	679,360	-	-	(118,473)	
Post-merger	SG	79,390,026	79,311,226	(78,800)	12,338	12,338	-	-	(91,138)	
Total Other Plant		4,044,094,328	4,043,783,038	(311,288)	689,283	689,283	-	-	(1,000,573)	
Transmission Plant:										
Pre-merger Pacific	SG	544,391,644	544,064,264	(327,380)	-	-	-	-	(327,380)	
Pre-merger Utah	SG	641,707,931	641,344,089	(363,843)	-	-	-	-	(363,843)	
Post-merger	SG	4,232,553,304	4,290,258,976	58,705,672	13,458,105	13,458,105	-	-	(826,166)	
Total Transmission Plant		5,418,652,880	5,475,667,329	57,031,449	13,458,105	13,458,105	-	-	(1,517,389)	
Distribution Plant:										
California	CA	242,302,234	242,760,328	458,094	555,344	555,344	-	-	(78,888)	
Oregon	OR	1,884,539,916	1,887,390,869	2,850,953	3,418,825	3,418,825	-	-	(725,399)	
Washington	WA	439,403,323	439,911,460	508,137	726,020	726,020	-	-	(228,573)	
Eastern Wyoming	WYP	555,633,128	556,478,466	845,338	1,293,996	1,293,996	-	-	(433,819)	
Utah	UT	2,624,522,181	2,637,261,408	1,739,227	6,586,042	6,586,042	-	-	(1,898,185)	
Idaho	ID	315,504,320	316,265,344	761,024	965,856	965,856	-	-	(192,159)	
Western Wyoming	WYU	102,533,759	102,457,993	(75,766)	-	-	-	-	(75,806)	
Total Distribution Plant		6,164,438,860	6,182,525,827	17,086,967	13,546,082	13,546,082	-	-	(3,632,829)	

Rocky Mountain Power
Utah General Rate Case - June 2015
Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance Mar 2015	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2015	Capital Additions	Retirements
General Plant:							
California	CA	18,906,557	143,379	(61,053)	18,988,884	141,813	(61,053)
Oregon	OR	177,160,179	578,985	(595,058)	177,144,105	575,699	(595,058)
Washington	WA	46,425,780	131,847	(121,982)	46,435,645	129,399	(121,982)
Eastern Wyoming	WYP	70,118,315	350,240	(246,229)	70,222,326	346,045	(246,229)
Utah	UT	207,989,695	705,718	(479,610)	208,215,802	702,577	(479,610)
Idaho	ID	38,744,907	215,878	(122,339)	38,838,447	214,040	(122,339)
Western Wyoming	WYU	14,094,049	-	(39,184)	14,054,865	-	(39,184)
Pre-merger Pacific	SG	1,353,526	-	(75,791)	1,277,735	-	(75,791)
Pre-merger Utah	SG	2,245,921	-	(159,403)	2,086,518	-	(159,403)
Post-merger	SG	243,146,378	126,114	(382,167)	242,890,326	203,256	(382,167)
General Office	SO	249,578,174	993,219	(1,532,735)	249,038,658	8,909,187	(1,532,735)
General Office	SG	4,132,407	-	(23,465)	4,108,941	-	(23,465)
General Office	SG	197,999	-	(1,047)	196,952	-	(1,047)
Customer Service	CN	21,494,764	-	(127,334)	21,367,429	-	(127,334)
Fuel Related	SE	1,910,154	-	(6,477)	1,903,677	150,368	(6,477)
Total General Plant		1,097,498,804	3,245,380	(3,973,874)	1,096,770,310	11,372,383	(3,973,874)
Mining Plant:							
Coal Mine	SE	318,223,835	713,492	(377,434)	318,559,893	546,868	(377,434)
Total Mining Plant		318,223,835	713,492	(377,434)	318,559,893	546,868	(377,434)
Intangible Plant:							
California	CA	360,599	-	-	360,599	-	-
Customer Service	CN	123,090,023	-	(16,439)	123,073,583	-	(16,439)
Pre-merger Utah	SG	600,993	-	-	600,993	-	-
Pre-merger Pacific	SG	(120,601)	-	(5,743)	(126,344)	-	(5,743)
Idaho	ID	4,105,787	-	(33)	4,105,754	-	(33)
Oregon	OR	4,288,617	-	(182)	4,288,435	-	(182)
Fuel Related	SE	5,027,934	26,416	(6,364)	5,047,985	-	(6,364)
Post-merger	SG	146,746,951	-	(676,754)	146,070,197	-	(676,754)
Hydro Relicensing	SG-P	98,181,919	-	(63,265)	98,118,655	-	(63,265)
Hydro Relicensing	SG-U	9,171,380	-	(856)	9,170,524	-	(856)
General Office	SO	365,288,401	949,331	(846,356)	365,391,376	20,849,635	(846,356)
Utah	UT	3,018,014	-	(101)	3,017,914	-	(101)
Washington	WA	1,505,234	-	(48)	1,505,187	-	(48)
Eastern Wyoming	WYP	1,488,760	-	(890)	1,487,870	-	(890)
Western Wyoming	WYU	-	-	-	-	-	-
Total Intangible Plant		762,754,011	975,747	(1,617,031)	762,112,727	20,849,635	(1,617,031)
Total		25,582,098,896	88,373,417	(138,516,178)	25,531,956,136	117,288,350	(17,260,312)

Rocky Mountain Power
Utah General Rate Case - June 2015
Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance May 2015	Capital Additions	Retirements	Adjusted EPIS Balance Jun 2015	13 Month Average Test Period Balance
Steam Production Plant:						
Pre-merger Pacific	SG	1,018,549,715	-	(1,505,266)	1,017,044,449	1,026,076,046
Pre-merger Utah	SG	1,114,355,569	-	(1,234,901)	1,113,120,667	1,121,235,753
Post-merger	SG	3,948,727,307	44,864,540	(782,353)	3,992,809,495	3,914,314,381
Geothermal - Blundell	SG	26,931,445	-	-	26,931,445	26,931,445
Carbon	SG	0	-	-	0	93,273,743
Pollution Control Equipment	SG	113,905,514	160,969	-	114,066,484	81,491,549
Pollution Control Equipment	SG	(28,262,986)	-	-	(28,262,986)	(15,218,531)
Pollution Control Equipment	SG	899,468	-	-	899,468	899,468
Post-merger	SG	515,913,603	2,213	(1,283,096)	514,632,720	520,021,387
Total Steam Plant		6,711,019,635	45,027,722	(4,805,617)	6,751,241,741	6,769,025,242
Hydro Production Plant:						
Pre-merger Pacific	SG	159,830,361	-	(144,531)	159,685,830	160,553,019
Pre-merger Utah	SG	41,738,667	-	(40,586)	41,698,079	41,941,607
Post-merger	SG-P	587,739,847	47,140	(109,915)	587,677,072	579,538,117
Post-merger	SG-U	118,186,786	(18,362)	(40,531)	118,127,892	117,448,393
Klamath	SG-P	85,706,525	-	-	85,706,525	85,615,836
Total Hydro Plant		993,202,186	28,778	(335,566)	992,895,399	985,096,970
Other Production Plant:						
Pre-merger Utah	SG	(253,301)	-	(11,013)	(264,314)	(198,235)
Post-merger	SG	1,942,990,956	32,100,552	(779,949)	1,974,311,559	1,925,780,779
Post-merger Wind	SG-W	2,021,501,667	679,360	(118,473)	2,022,062,554	2,016,979,521
Post-merger	SG	79,232,426	454,400	(91,136)	79,595,688	79,658,091
Total Other Plant		4,043,471,749	33,234,312	(1,000,573)	4,075,705,488	4,022,220,156
Transmission Plant:						
Pre-merger Pacific	SG	543,736,884	-	(327,380)	543,409,503	545,373,785
Pre-merger Utah	SG	640,980,246	-	(363,843)	640,616,403	642,799,460
Post-merger	SG	4,302,890,915	393,197,764	(826,166)	4,695,262,513	4,235,120,808
Total Transmission Plant		5,487,608,045	393,197,764	(1,517,389)	5,879,288,419	5,423,294,053
Distribution Plant:						
California	CA	243,236,784	720,631	(78,888)	243,878,527	241,049,760
Oregon	OR	1,890,084,295	3,608,155	(725,399)	1,892,967,051	1,875,541,142
Washington	WA	440,408,908	756,712	(228,573)	440,937,047	436,410,125
Eastern Wyoming	WYP	557,338,643	1,493,202	(433,819)	558,398,026	552,965,739
Utah	UT	2,641,949,265	6,691,227	(1,898,185)	2,646,742,307	2,614,144,654
Idaho	ID	317,039,040	1,023,251	(192,159)	317,870,131	312,630,984
Western Wyoming	WYU	102,382,147	-	(75,806)	102,306,341	102,761,177
Total Distribution Plant		6,192,439,081	14,293,178	(3,632,829)	6,203,099,430	6,135,503,582

Rocky Mountain Power
Utah General Rate Case - June 2015
Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance May 2015	Capital Additions	Retirements	Adjusted EPIS Balance Jun 2015	13 Month Average Test Period Balance
General Plant:						
California	CA	19,069,643	148,013	(61,053)	19,156,604	18,752,903
Oregon	OR	177,124,746	632,555	(595,058)	177,162,243	177,377,607
Washington	WA	46,443,062	142,201	(121,982)	46,463,282	46,441,543
Eastern Wyoming	WYP	70,322,143	391,093	(246,229)	70,467,007	70,050,176
Utah	UT	208,438,768	766,028	(479,610)	208,725,186	207,428,313
Idaho	ID	38,930,148	247,852	(122,339)	39,055,661	38,614,139
Western Wyoming	WYU	14,015,680	-	(39,184)	13,976,496	14,211,603
Pre-merger Pacific	SG	1,201,943	-	(75,791)	1,126,152	1,580,900
Pre-merger Utah	SG	1,927,116	-	(159,403)	1,767,713	2,724,129
Post-merger	SG	242,711,415	960,179	(382,167)	243,289,427	240,493,773
General Office	SO	256,415,111	996,513	(1,532,735)	255,878,889	250,487,183
General Office	SG	4,085,476	-	(23,465)	4,062,011	4,085,184
General Office	SG	195,905	-	(1,047)	194,858	201,141
Customer Service	CN	21,240,095	-	(127,334)	21,112,761	21,876,766
Fuel Related	SE	2,047,568	-	(6,477)	2,041,091	1,716,410
Total General Plant		1,104,168,820	4,284,434	(3,973,874)	1,104,479,381	1,096,041,768
Mining Plant:						
Coal Mine	SE	318,729,327	453,396	(377,434)	318,805,290	317,234,322
Total Mining Plant		318,729,327	453,396	(377,434)	318,805,290	317,234,322
Intangible Plant:						
California	CA	360,599	-	-	360,599	360,599
Customer Service	CN	123,057,144	183,063	(16,439)	123,223,768	123,153,422
Pre-merger Utah	SG	600,993	-	-	600,993	600,993
Pre-merger Pacific	SG	(132,087)	-	(5,743)	(137,830)	(103,373)
Idaho	ID	4,105,720	-	(33)	4,105,687	4,105,887
Oregon	OR	4,288,253	-	(182)	4,288,070	4,289,165
Fuel Related	SE	5,041,621	-	(6,364)	5,035,257	4,754,453
Post-merger	SG	145,393,443	-	(676,754)	144,716,689	148,131,456
Hydro Relicensing	SG-P	98,055,390	-	(63,265)	97,992,126	98,371,713
Hydro Relicensing	SG-U	9,169,668	-	(856)	9,168,812	9,173,949
General Office	SO	385,394,655	967,045	(846,356)	385,515,344	367,758,300
Utah	UT	3,017,813	-	(101)	3,017,712	3,018,316
Washington	WA	1,505,139	-	(48)	1,505,091	1,505,377
Eastern Wyoming	WYP	1,486,981	-	(890)	1,486,091	1,491,429
Western Wyoming	WYU	-	-	-	-	-
Total Intangible Plant		781,345,331	1,150,108	(1,617,031)	780,878,408	766,611,687
Total		25,631,984,174	491,669,692	(17,260,312)	26,106,393,555	25,515,027,780

Ref. 8.6.2

Rocky Mountain Power
Utah General Rate Case - June 2015
Pro Forma Plant Additions
Steam Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Test Period		Ref.
				July13 to Jun15 Plant Adds	13 Month Avg. Plant Adds	
Hunter U1 Clean Air - PM	312	SG	May-14	75,489,945	75,408,193	8.6.32
Bundell Proj Dev and Well Integration	312	SG	Sep-14	27,343,790	20,878,246	8.6.31
Naughton NT3 Conversion to Natural Gas (proj imp)	312	SG	May-15	24,844,200	3,743,888	8.6.31
Hayden U1 Scr Installation & Construction	312	SG	May-15	19,975,680	3,073,182	8.6.32
JB U3 Replace Finishing Superheater 15	312	SG	Jun-15	11,693,325	899,487	8.6.31
Hunter U1 NOX LNB Clean Air	312	SG	May-14	11,175,625	11,175,625	8.6.32
Huntington U1 Submerged Drag Chain Conveyor	312	SG	Nov-14	8,781,006	5,340,355	8.6.31
Hunter 301 Reheat Pendant Replacement	312	SG	May-14	7,054,506	7,054,506	8.6.31
JB U3 Replace Cooling Tower 14/15	312	SG	Jun-15	6,569,474	505,344	8.6.31
JB U1 Replace Cooling Tower 13/14	312	SG	Jun-14	6,075,046	6,075,046	8.6.31
Huntington U1 Boiler Replace Vertical Low Temp Supe	312	SG	Nov-14	5,079,386	3,043,355	8.6.32
Craig U0 Environmental Upgrade Phase 2	312	SG	Dec-14	5,015,048	2,700,411	8.6.32
301 Boiler Finishing Superheat Replaceme	312	SG	May-14	4,512,570	4,512,570	
U4 - DJ Mercury Controls	312	SG	Mar-15	3,377,192	1,039,136	
U3 - DJ Mercury Controls	312	SG	Mar-15	3,377,186	1,039,134	
U3 OH Turbine Rebuild CY15	312	SG	May-15	3,252,263	500,348	
U3 APH Baskets 15	312	SG	Jun-15	3,079,272	236,867	
U2 - SSH Pendant Replace	312	SG	May-14	2,789,254	2,679,691	
U1 - Wyodak Mercury Controls CAI	312	SG	Mar-15	2,775,327	853,947	
U1 JB Mercury Controls	312	SG	Mar-15	2,634,943	810,752	
U2 JB Mercury Controls	312	SG	Mar-15	2,634,943	810,752	
U3 JB Mercury Controls	312	SG	Mar-15	2,634,943	810,752	
U4 JB Mercury Controls	312	SG	Mar-15	2,634,943	810,752	
U3 Pendant Plat Lower Replacement 15	312	SG	Jun-15	2,491,365	191,643	
U1 Pendant Plat Lower Replacement 14	312	SG	Jun-14	2,447,509	2,447,509	
U2 - Replace RH Header & Terminal Tubes	312	SG	May-14	2,428,338	2,293,396	
U1 - DJ Mercury Controls	312	SG	Mar-15	2,321,735	714,380	
U2 - DJ Mercury Controls	312	SG	Mar-15	2,321,734	714,380	
CCR JB: Phase 2, FGD Pond 2A-Slurry Wall	312	SG	Dec-14	2,244,629	1,208,646	
U2 OH Turbine Major CY15	312	SG	May-15	2,060,265	297,500	
U0 - Fire Suppression for Tripper Decks	312	SG	Jun-14	1,927,588	1,927,588	
U2 OH Lower Horz SH Tube Replacement CY 2015	312	SG	May-15	1,701,757	240,408	
U0 - Igniter Fuel Oil System	312	SG	Oct-13	1,643,904	1,643,904	
DJ U4 SO2 & PM Emission Cntrl Upgrades	312	SG	Apr-12	1,573,504	1,296,581	
Colstrip 3: Final SuperHeater Sect Repl	312	SG	Jun-14	1,534,908	1,534,908	
Crgu5 U1&2 Scrubber Module Cone Modification	312	SG	Aug-14	1,485,672	1,142,825	
U3 Burners - Major 15	312	SG	Jun-15	1,461,857	112,451	
U3 Recoat Stack Lining 15	312	SG	Jun-15	1,459,225	112,248	
U1 Burners - Major 14	312	SG	Jun-14	1,438,836	1,438,836	
Craig 2: Boiler Component Repl	312	SG	Jul-13	1,379,279	1,379,279	
U1 Ntn OH Mercury Controls	312	SG	Mar-15	1,353,955	416,602	
U2 Ntn OH Mercury Controls	312	SG	Mar-15	1,353,955	416,602	
301 Scrubber Components	312	SG	Jun-14	1,270,171	1,270,171	
U4 Aux Transformer Replacement	312	SG	Dec-13	1,249,799	1,249,799	
Cholu4 Fabric Filter Bag Replace Cy14	312	SSGCH	Dec-14	1,138,596	613,090	
Purchase Spare Generator Stator Bars	312	SG	Jun-15	1,129,274	86,867	
Cholu0 Admin Building Remodel	312	SSGCH	Jul-13	1,074,826	1,074,826	
U0 Fire Pump Backup CY13	312	SG	Dec-13	1,044,389	1,044,389	
U0 - PUMPS AND VALVES - 2014	312	SG	Various	1,029,941	891,295	
Crgu5 Reliability/Ability To Serve Cy14	312	SG	Dec-14	1,026,560	552,763	
U0 - Replace Load-In Baghouse w/Suppression	312	SG	Oct-14	1,014,298	702,206	
New Sewage Treatment Plant or Lagoon	312	SG	Jun-13	1,007,142	1,007,142	
U3 Steam Cooled Floor Replacement 15	312	SG	Jun-15	1,004,783	77,291	
Projects Less Than \$1million	312	SG	Various	109,577,726	72,682,738	
Projects Less Than \$1million - Cholla	312	SG	Various	8,255,362	6,470,957	
Steam Plant Five Year Average Removals	312	SG		(41,738,184)	(31,303,638)	
				<u>365,514,563</u>	<u>229,951,919</u>	

Rocky Mountain Power
Utah General Rate Case - June 2015
Pro Forma Plant Additions
Hydro Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Test Period		Ref.
				July13 to June15 Plant Adds	13 Month Avg. Plant Adds	
ILR 4.3 Merwin Upstream Collect & Trans	332	SG-P	Feb-14	58,800,000	58,800,000	8.6.32
Soda Springs Screen Upgrade	332	SG-P	Oct-13	3,904,515	3,904,515	
Merwin Spillway Tainter Gate Rehab	332	SG-P	Aug-13	3,775,350	3,775,350	
ILR 4.4.3 Release Ponds	332	SG-P	Dec-14	3,589,096	1,932,590	
Swift 11 Generator Rewind	332	SG-P	Dec-14	3,459,989	1,863,071	
North Umpqua Coating Projects (Mandated)	332	SG-P	Oct-13	3,032,450	3,032,450	
ILR 8.7 Speelyai Hatchery Water Intake	332	SG-P	Oct-14	1,957,508	1,342,635	
Soda Springs Dam Flood Protection	332	SG-P	Oct-13	1,853,486	1,853,486	
Swift 1 Spare Generator Windings	332	SG-P	Dec-13	1,590,250	1,590,250	
ILR 8.7 Speelyai Hatchery Ponds Mod/Co	332	SG-P	Sep-13	1,538,913	1,538,913	
ILR 6.2 Merwin Flow Controls	332	SG-P	Dec-14	1,526,683	822,060	
Toketee TIV Replacements	332	SG-P	Nov-13	1,307,939	1,307,939	
Merwin 1 TIV Overhaul	332	SG-P	Aug-14	1,246,617	1,054,830	
Merwin 3 TIV Overhaul	332	SG-P	Sep-14	1,246,617	958,936	
INU 19.1 Tributary Enhancement	332	SG-P	Oct-13	1,139,584	1,139,584	
Oneida Water Conveyance Protection	332	SG-U	Nov-14	1,039,692	639,810	
Projects Less Than \$1million	332	SG-P	Various	22,345,178	18,211,791	
Projects Less Than \$1million	332	SG-U	Various	4,863,287	3,960,601	
Hydro Plant Five Year Average Removals	332	SG-P		(1,186,561)	(889,921)	
Hydro Plant Five Year Average Removals	332	SG-U		(1,519,519)	(1,139,639)	
				<u>115,511,071</u>	<u>105,699,248</u>	

Rocky Mountain Power
Utah General Rate Case - June 2015
Pro Forma Plant Additions
Other Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July13 to Jun15	Test Period	Ref.
				Plant Adds	13 Month Avg. Plant Adds	
Lake Side 2 Build	343	SG	Jun-14	660,713,018	660,621,029	8.6.33
Lake Side U12 Combustion Overhaul-CY2015	343	SG	Mar-15	16,372,823	5,037,792	8.6.33
Lake Side U11 Combustion Overhaul-CY2015	343	SG	Mar-15	16,372,823	5,037,792	8.6.33
Chehalis U2 CSA Variable fee - CT2 - MI	343	SG	Jun-15	14,860,835	1,143,141	8.6.33
Chehalis U1 CSA Variable fee - CT1 - MI	343	SG	Jun-15	14,815,451	1,139,650	8.6.33
Lake Side 11 Combustion Turbine Exhaust Cylinder R	343	SG	Jul-13	8,850,816	8,850,816	8.6.33
W-1799 REPLACE / REPAIR WIND GEARBOXES CY2014	343	SG-W	Various	5,856,069	5,067,752	
Lakeside 12 Combustion Turbine Exhaust Cylinder Cap Spare	343	SG	Dec-13	3,554,439	3,554,439	
W-1799 REPLACE / REPAIR WIND GEARBOXES CY2015	343	SG-W	Various	2,974,883	800,930	
HERMU2 Buckets 1st Stage CY15	343	SG	Jun-15	1,383,336	106,410	
W-1715 SPARE BLADE SET MARENGO CY2014	343	SG-W	Dec-14	1,041,705	560,918	
Projects Less Than \$1million	343	SG	Various	10,142,260	7,822,297	
Projects Less Than \$1million	343	SG-W	Various	9,582,762	7,231,946	
Projects Less Than \$1million - Gadsby	343	SG	Various	874,463	390,037	
Other Plant Five Year Average Removals	343	SG		(2,167,857)	(1,625,892)	
				<u>765,227,826</u>	<u>705,739,056</u>	

Rocky Mountain Power
Utah General Rate Case - June 2015
Pro Forma Plant Additions
Transmission Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July 13 to Jun 15	Test Period	Ref.
				Plant Adds	13 Month Avg. Plant Adds	
Sigurd - Red Butte 345 kV line	355	SG	Jun-15	363,731,733	27,979,364	8.6.35
Carbon Plant Replacement	355	SG	Apr-15	46,513,523	10,706,592	8.6.35
MN--Mandated - NERC Reliability	355	SG	Various	28,287,498	25,808,906	
Standpipe Substation Construct New 230 kV Sub	355	SG	Various	26,861,618	19,050,311	8.6.38
Union Gap - Add 230 - 115kV Capacity - TPL002 - Phase 1	355	SG	Mar-15	19,093,729	5,874,993	8.6.35
Whetstone 230-115kV Substation phase 1 - TPL002	355	SG	Jun-15	17,746,272	1,365,098	8.6.36
Mona - Limber - Oquirrh 500/345 kV line	355	SG	Jun-14	15,759,142	15,759,142	8.6.34
ETSR Q1256 Lakeside II Transmission Service	355	SG	Apr-14	11,765,974	11,760,447	8.6.36
Tooele Replace T1, T3 add 138kV Source - TPL-002	355	SG	Apr-14	9,737,235	9,737,235	8.6.38
Populus - Terminal 345 kV line - condemnation settlements	355	SG	Feb-14	8,202,044	8,202,044	8.6.37
RE--Replace - Overhead Transmission Lines - Poles	355	SG	Various	7,644,572	6,098,875	
90th SW Jordan Taylorsville 138kV Ln Rbl	355	SG	Sep-13	7,423,018	7,423,018	8.6.34
Highland Sub - Lehi Rebuild for Network Customer	355	SG	May-15	7,282,775	4,428,119	8.6.37
Goshen Sub Bus Rebid-Kinsport Line Relo - TPL003	355	SG	Apr-14	7,175,995	7,167,538	8.6.37
MN--Mandated - NERC Reliability	355	SG	Various	7,151,578	6,528,328	
West Point: New 138 kV Line & 40 MVA Substation	355	SG	Apr-15	6,639,843	1,524,847	8.6.38
Casper Outer Loop - New 115kV Red Butte to WAPA	355	SG	Jun-15	6,510,504	500,808	8.6.38
Line 3 Convert to 115kV - Phase 1and 2	355	SG	Sep 13, Oct 14	6,485,843	5,584,383	8.6.34
RE--Replace - Overhead Transmission Lines - Poles	355	SG	Various	6,446,191	5,268,487	
Fry Sub Instl 115 kV Capacitor Bank TPL2	355	SG	Dec-14	6,381,000	3,435,923	8.6.37
MN--Mandated - NERC Reliability	355	SG	Various	6,092,846	4,912,603	
NO - Q313 ENEL Cove Fort - LGI	355	SG	Sep-13	5,891,162	5,891,162	8.6.35
N3--N3--New Revenue/Connection - Industrial	355	SG	Various	5,222,289	5,222,289	
Red Butte Substation (Casper, WY): Convert to 115 kV Phase I	355	SG	Oct-13	5,106,012	5,106,012	8.6.39
Southwest Wyoming-Silver Creek - 2013 Transmission line work	355	SG	Nov-13	4,952,391	4,952,391	
345 x 138 kV AUTO w/12.47 kV Tertiary 700 MVA Transformer	355	SG	Oct-14	4,700,000	3,235,769	
RE--Replace - Overhead Transmission Lines - Poles	355	SG	Various	3,889,051	2,779,970	
Middleton-Toquerville: 69 kV Line Rebuild 2.2 Miles	355	SG	Feb-14	3,737,294	3,737,294	
Mona Substation Instl New 345 kV Series Reactor	355	SG	Nov-14	3,519,789	2,166,024	
Knott Sub Install 115-12.5 kV Transformer - Trans	355	SG	Oct-14	3,425,000	2,378,846	
R1--Replace - Substation - Switchgear, Breakers, Reclrs	355	SG	Various	3,309,668	2,228,413	
Jerusalem-Ephraim Tap 46 kV Line Rebuild to 138 kV PH 1	355	SG	May-14	3,237,220	3,153,819	
MN--Mandated - NERC Reliability	355	SG	Various	3,160,892	3,002,693	
Klamath Falls -Hornet 69 kv line 9, 5.3 miles	355	SG	May-15	3,048,095	457,957	
RI--Replace - Storm and Casualty	355	SG	Various	3,017,087	2,016,686	
U2 GSU Transformer Upgrade Replacement	355	SG	Sep-13	2,995,841	2,995,841	
COPCO II 230-115kV Transformer - TPL002	355	SG	Oct-13	2,876,190	2,876,190	
RF--Replace - Overhead Transmission Lines - Other	355	SG	Various	2,763,233	2,259,384	
Jerusalem-Ephraim Tap 46 kV Line Rebuild to 138 kV PH 2	355	SG	May-15	2,570,229	395,203	
Outlook-Punkin Ctr115 kV-Reconductor 5.67 mi	355	SG	Apr-15	2,564,349	582,846	
New 230-69 kV 75 MVA Spare Transformer	355	SG	Oct-14	2,379,329	1,647,228	
U2 Main GSU Transformer	355	SG	Oct-13	2,336,490	2,336,490	
Line 37 Conv to 115kV Bld Nickel Mt Sub - Dixon / Days Creek	355	SG	Jun-14	2,097,178	2,097,178	
Sugarmill-Goshen: 161 kV Line Conversion	355	SG	Jul-14	2,070,000	1,910,769	
M3--Mandated - Environmental	355	SG	Various	2,060,937	1,291,933	
RE--Replace - Overhead Transmission Lines - Poles	355	SG	Various	2,017,800	1,437,721	
Purchase spare 230-69 kV 150 MVA Transformer (Klamath)	355	SG	Nov-14	2,000,000	1,230,769	
M8--Mandated - ROW renewal	355	SG	Various	1,980,815	1,390,624	
West of Populus Transmission Path Upgrades - TPL-3	355	SG	Nov-13	1,879,649	1,879,649	
MN--Mandated - NERC Reliability	355	SG	Various	1,851,653	1,424,547	
U3 - GSU REPLACEMENT	355	SG	May-15	1,640,242	252,345	
RI--Replace - Storm and Casualty	355	SG	Various	1,627,840	1,076,669	
MN--Mandated - NERC Reliability	355	SG	Various	1,591,190	1,585,113	
RE--Replace - Overhead Transmission Lines - Poles	355	SG	Various	1,478,662	1,262,099	
RE--Replace - Overhead Transmission Lines - Poles	355	SG	Various	1,428,498	1,135,310	
HERMUO SPARE TRANSFORMER AND REBUILD	355	SG	Aug-14	1,331,120	1,023,938	
Clover Substation	355	SG	May-13	1,247,940	1,247,940	
RF--Replace - Overhead Transmission Lines - Other	355	SG	Various	1,235,276	841,586	
M7--Mandated - Non-conforming Code Issues	355	SG	Various	1,220,350	602,334	
Alvey Series Cap Controls - Payment to BPA	355	SG	Feb-14	1,184,713	1,184,713	
Replace 500kV CB - Malin	355	SG	Oct-14	1,150,000	796,154	
R1--Replace - Substation - Switchgear, Breakers, Reclrs	355	SG	Various	1,149,488	780,069	
RI--Replace - Storm and Casualty	355	SG	Various	1,087,895	727,173	
RI--Replace - Storm and Casualty	355	SG	Various	1,068,709	714,348	
R6--Replace - Substation - Bushings, Glass & Other	355	SG	Various	1,045,973	696,659	
Summer Lake - Midpoint Loop into Hemingway (PAC share)	355	SG	Nov-14	1,038,184	638,709	
Umpqua gen plants-Install RAS (TPL-002) - Dixonville Relays	355	SG	Oct-14	1,026,436	710,610	
Projects Less Than \$1million	355	SG	Various	35,999,924	26,639,907	
Transmission Five Year Average Removals	355	SG		(11,711,507)	(8,783,630)	
				759,433,507	294,334,806	

Rocky Mountain Power
Utah General Rate Case - June 2015
Pro Forma Plant Additions
Distribution Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Test Period		Ref.
				July13 to Jun15 Plant Adds	13 Month Avg. Plant Adds	
N1--N1--New Revenue/Connection - Residential	364	UT	Various	46,374,853	33,850,979	
N2--N2--New Revenue/Connection - Commercial	364	UT	Various	32,526,867	24,054,108	
N1--N1--New Revenue/Connection - Residential	364	OR	Various	14,723,691	10,888,225	
N2--N2--New Revenue/Connection - Commercial	364	OR	Various	12,567,659	9,303,635	
RC--Replace - Overhead Distribution Lines - Poles	364	UT	Various	11,295,599	8,564,288	
RI--Replace - Storm and Casualty	364	UT	Various	11,196,393	8,831,731	
RC--Replace - Overhead Distribution Lines - Poles	364	OR	Various	9,645,173	7,392,631	
RI--Replace - Storm and Casualty	364	OR	Various	9,495,142	7,476,093	
West Point: New 138 kV Line & 40 MVA Substation	364	UT	Apr-15	8,758,441	2,002,422	8.6.39
N7--New Revenue/System Reinforcement - Feeder	364	UT	Various	7,844,194	5,429,254	
RB--Replace - Underground - Vaults & Equipment	364	UT	Various	7,697,937	5,797,664	
N1--N1--New Revenue/Connection - Residential	364	WYP	Various	7,561,130	6,028,076	
RD--Replace - Overhead Distribution Lines - Other	364	UT	Various	7,305,031	5,372,165	
Red Butte Substation (Casper, WY): Convert to 115 kV Phase I	364	WYP	May-14	6,489,423	6,489,423	
RD--Replace - Overhead Distribution Lines - Other	364	OR	Various	6,216,748	4,563,832	
Knott Sub Install 115-12.5 kV Transformer - Dist	364	OR	Sep-13	6,200,000	6,200,000	
N2--N2--New Revenue/Connection - Commercial	364	WYP	Various	6,055,520	4,908,495	
M3--Mandated - Environmental	364	WYP	Various	5,937,610	4,976,524	
M4--Mandated - Neutral Extensions	364	OR	Various	5,792,535	4,371,807	
UR--Functional Upgrade - Reliability	364	WYP	Various	5,679,163	4,425,743	
UR--Functional Upgrade - Reliability	364	UT	Various	5,464,184	3,879,518	
RA--Replace - Underground Cable	364	UT	Various	5,353,098	3,870,762	
M1--Mandated - Highway Relocations	364	UT	Various	5,023,286	3,630,624	
M1--Mandated - Highway Relocations	364	OR	Various	5,002,105	3,748,914	
Union Gap - Add 230 - 115kV Capacity - TPL002	364	WA	Jun-14	4,719,889	4,697,828	
Selah Substation Capacity Relief (25 MVA at Pomona Heights)	364	WA	Oct-14	4,141,903	2,845,739	
R2--Replace - Substation - Meters and Relays	364	UT	Various	3,902,416	3,524,782	
RC--Replace - Overhead Distribution Lines - Poles	364	ID	Various	3,830,996	2,841,702	
Line 37 Conv to 115kV Bld Nickel Mt Sub - Dist - Canyonville	364	OR	Nov-13	3,655,704	3,655,704	
RJ--Replace - Customer Meters	364	UT	Various	3,504,385	2,555,324	
R6--Replace - Substation - Bushings, Glass & Other	364	OR	Various	3,432,332	3,289,178	
N1--N1--New Revenue/Connection - Residential	364	WA	Various	3,418,761	2,497,552	
M3--Mandated - Environmental	364	UT	Various	3,382,318	2,721,443	
N1--N1--New Revenue/Connection - Residential	364	ID	Various	3,346,940	2,477,037	
UR--Functional Upgrade - Reliability	364	OR	Various	3,289,962	2,670,293	
RI--Replace - Storm and Casualty	364	WYP	Various	3,176,209	2,497,832	
M3--Mandated - Environmental	364	ID	Various	2,935,092	2,386,534	
RA--Replace - Underground Cable	364	OR	Various	2,842,356	2,012,016	
N2--N2--New Revenue/Connection - Commercial	364	WA	Various	2,761,574	2,014,190	
RJ--Replace - Customer Meters	364	OR	Various	2,675,306	1,811,516	
RC--Replace - Overhead Distribution Lines - Poles	364	CA	Various	2,572,293	1,844,322	
RC--Replace - Overhead Distribution Lines - Poles	364	WYP	Various	2,490,239	1,951,612	
N7--New Revenue/System Reinforcement - Feeder	364	OR	Various	2,381,417	1,792,272	
N2--N2--New Revenue/Connection - Commercial	364	ID	Various	2,285,503	1,726,804	
M9--Mandated - Public Accommodations & Other	364	UT	Various	2,277,865	1,726,039	
M3--Mandated - Environmental	364	OR	Various	2,243,151	1,712,602	
R1--Replace - Substation - Switchgear, Breakers, Reclrs	364	OR	Various	2,240,253	1,870,445	
RB--Replace - Underground - Vaults & Equipment	364	OR	Various	2,236,559	1,719,140	
RJ--Replace - Customer Meters	364	ID	Various	2,164,406	1,559,096	
M3--Mandated - Environmental	364	CA	Various	2,083,826	1,827,451	
RI--Replace - Storm and Casualty	364	ID	Various	2,072,965	1,512,886	
R4--Replace - Substation - Transformers	364	OR	Various	2,067,706	1,558,184	
RA--Replace - Underground Cable	364	ID	Various	2,053,744	1,718,773	
RI--Replace - Storm and Casualty	364	WA	Various	2,044,342	1,553,200	
M9--Mandated - Public Accommodations & Other	364	OR	Various	1,938,092	1,520,180	
R4--Replace - Substation - Transformers	364	UT	Various	1,892,639	1,798,293	
N7--New Revenue/System Reinforcement - Feeder	364	ID	Various	1,712,756	1,414,591	
N4--N4--New Revenue/Connection - Irrigation	364	UT	Various	1,622,175	1,095,156	
RI--Replace - Storm and Casualty	364	CA	Various	1,538,745	1,159,496	
R6--Replace - Substation - Bushings, Glass & Other	364	UT	Various	1,511,680	1,207,580	
RB--Replace - Underground - Vaults & Equipment	364	WYP	Various	1,490,660	1,178,745	
R1--Replace - Substation - Switchgear, Breakers, Reclrs	364	UT	Various	1,459,604	1,286,275	
N3--N3--New Revenue/Connection - Industrial	364	OR	Various	1,432,485	898,244	
N6--New Revenue/Connection - Street Light & Other & Meters	364	UT	Various	1,428,595	1,054,903	
RC--Replace - Overhead Distribution Lines - Poles	364	WA	Various	1,415,765	1,079,802	
N3--N3--New Revenue/Connection - Industrial	364	WYP	Various	1,414,153	966,450	
M1--Mandated - Highway Relocations	364	WA	Various	1,378,809	975,753	
UR--Functional Upgrade - Reliability	364	ID	Various	1,352,670	963,774	
N7--New Revenue/System Reinforcement - Feeder	364	WYP	Various	1,320,077	990,653	
N3--N3--New Revenue/Connection - Industrial	364	UT	Various	1,168,742	798,733	

Rocky Mountain Power
Utah General Rate Case - June 2015
Pro Forma Plant Additions
Distribution Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July13 to Jun15	Test Period	Ref.
				Plant Adds	13 Month Avg. Plant Adds	
M7--Mandated - Non-conforming Code Issues	364	OR	Various	1,163,492	771,534	
N4--N4--New Revenue/Connection - Irrigation	364	OR	Various	1,053,746	803,006	
RA--Replace - Underground Cable	364	WA	Various	1,052,225	664,421	
Rebuild Ririe Substation	364	ID	Oct-14	1,000,000	692,308	
Projects Less Than \$1million	364	CA	Various	8,360,906	6,058,307	
Projects Less Than \$1million	364	ID	Various	5,982,382	4,566,331	
Projects Less Than \$1million	364	OR	Various	7,826,616	5,540,230	
Projects Less Than \$1million	364	UT	Various	7,384,406	6,097,199	
Projects Less Than \$1million	364	WA	Various	8,938,437	6,884,981	
Projects Less Than \$1million	364	WYP	Various	8,480,247	6,570,677	
Distribution Plant Five Year Average Removals	364	CA		(1,456,400)	(1,092,300)	
Distribution Plant Five Year Average Removals	364	OR		(11,096,985)	(8,322,739)	
Distribution Plant Five Year Average Removals	364	WA		(3,039,515)	(2,279,636)	
Distribution Plant Five Year Average Removals	364	WYP		(4,300,008)	(3,225,006)	
Distribution Plant Five Year Average Removals	364	UT		(20,954,823)	(15,716,118)	
Distribution Plant Five Year Average Removals	364	ID		(1,942,046)	(1,456,535)	
				<u>368,966,519</u>	<u>279,573,698</u>	

Rocky Mountain Power
Utah General Rate Case - June 2015
Pro Forma Plant Additions
General Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July13 to Jun15	Test Period	Ref.
				Plant Adds	13 Month Avg. Plant Adds	
Technology Obsolescence Management	397	SO	Various	18,571,568	12,963,680	
EMS/SCADA Replacement / Upgrade	397	SO	May-15	7,913,671	1,217,488	8.6.34
Mobile Radio Replacement Project	397	OR	Dec-13	7,284,221	7,284,221	
RV--Replace - Vehicles	397	UT	Various	6,750,524	5,038,760	
RV--Replace - Vehicles	397	OR	Various	5,575,317	3,832,614	
MRRP PacifiCorp Energy	397	SG	Sep-13	4,943,170	4,943,170	
Call Center ACD Replacement Project	397	SO	Dec-13	4,414,551	4,414,551	
Data Center Switch RP	397	SO	Sep-13	3,546,942	3,546,942	
UDOT Mountain View Corridor Highway : Wasatch RC Relocation	397	SG	Oct-14	3,000,000	2,076,923	
RQ--Replace - Other General Plant	397	UT	Various	2,966,610	2,348,838	
Replace 6GHz MW radios Starout to Fort Rock phase 2	397	SG	Dec-14	2,688,281	2,033,690	
Mobile Radio Replacement Project	397	UT	Dec-13	2,611,992	2,611,992	
RV--Replace - Vehicles	397	WYP	Various	2,560,650	1,647,721	
Blowhard to Glen Canyon: Microwave Replacement	397	SG	Dec-13	2,466,555	2,466,555	
Mobile Radio Replacement Project	397	CA	Dec-13	2,344,778	2,344,778	
IT Capacity	397	SO	Various	2,337,341	1,631,555	
RQ--Replace - Other General Plant	397	OR	Various	2,329,691	1,830,444	
UII Enterprise Planning Software	397	SO	May-15	2,160,000	664,615	
Mobile Radio Replacement Project	397	WYP	Dec-13	2,053,576	2,053,576	
R8--Replace - Microwave/Fiber Communications	397	UT	Various	1,851,858	1,831,106	
RT--Replace - Tools	397	UT	Various	1,755,456	1,304,456	
RV--Replace - Vehicles	397	ID	Various	1,701,942	1,157,505	
R9--Replace - Other Communications	397	UT	Various	1,569,982	1,166,500	
R7--Replace - Mobile Communications	397	UT	Various	1,500,910	947,424	
Blowhard-Beaver Dam Microw. Rplcmt Proj.	397	SG	Sep-13	1,398,125	1,398,125	
R8--Replace - Microwave/Fiber Communications	397	OR	Various	1,284,620	1,256,107	
RV--Replace - Vehicles	397	WA	Various	1,230,445	803,124	
Replace Lloyd Center Tower Elevators	397	SO	Dec-14	1,200,000	646,154	
FC200 to FC300 Replacement (Obsolescence)	397	SG	Dec-13	1,127,016	1,127,016	
Replace Microwave Analog Radio: East Butte to Menan-Jefferson-Rigby	397	SG	Nov-14	1,125,144	692,396	
R7--Replace - Mobile Communications	397	OR	Various	1,015,371	567,603	
Projects Less Than \$1million	397	CA	Various	2,081,333	1,311,316	
Projects Less Than \$1million	397	ID	Various	2,467,149	1,836,030	
Projects Less Than \$1million	397	UT	Various	1,220,562	804,283	
Projects Less Than \$1million	397	OR	Various	2,483,471	1,846,715	
Projects Less Than \$1million	397	WA	Various	2,145,363	1,819,055	
Projects Less Than \$1million	397	WYP	Various	3,231,617	2,250,344	
Projects Less Than \$1million	397	SE	Various	1,408,409	1,044,867	
Projects Less Than \$1million	397	SG	Various	9,963,768	6,885,530	
Projects Less Than \$1million - Cholla	397	SG	Various	306,630	189,011	
General Plant Five Year Average Removals	397	SG		(1,883,897)	(1,412,923)	
				<u>126,704,710</u>	<u>94,423,857</u>	

Rocky Mountain Power
Utah General Rate Case - June 2015
Pro Forma Plant Additions
Intangible Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Test Period		Ref.
				July13 to Jun15 Plant Adds	13 Month Avg. Plant Adds	
EMS/SCADA Replacement / Upgrade	302	SO	May-15	19,900,000	3,061,538	8.6.35
Upgrades and Enhancements	302	SO	Various	14,269,142	9,960,419	
Mobility Upgrade / Click Replacement	302	SO	Oct-13	3,795,027	3,795,027	
Corp Optimization	302	SO	Various	3,573,655	2,494,551	
GIS - Fastgate Replacement Phase 1	302	SO	May-14	2,327,086	2,327,086	
NERC Facility Rating Project - UT Med - 4 Corners	302	SG	Sep-14	1,838,953	1,414,579	
Projects Less Than \$1million	302	CN	Various	183,063	14,082	
Projects Less Than \$1million	302	SE	Various	1,496,603	1,177,614	
Projects Less Than \$1million	302	SG	Various	705,169	483,786	
Projects Less Than \$1million	303	SO	Various	2,227,123	1,618,233	
				<u>50,315,820</u>	<u>26,346,914</u>	

Rocky Mountain Power
Utah General Rate Case - June 2015
Pro Forma Plant Additions
Mining Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July13 to Jun15	Test Period	Ref.
				Plant Adds	13 Month Avg. Plant Adds	
MILL FORK SOUTH LEASE ACQUISITION	399	SE	Various	5,121,701	3,484,598	
MAINLINE EXTENSION-2014	399	SE	Various	2,474,000	2,282,692	
SECTION EXTENSION - 2013	399	SE	Various	1,744,708	1,744,708	
ROOF BOLTER	399	SE	Jan-14	1,668,952	1,668,952	
(2) SECTION TERMINAL GROUPS	399	SE	Apr-14	1,582,225	1,582,225	
SELF CONTAINED SELF RESCUERS	399	SE	Sep-13	1,205,795	1,205,795	
COTTONWOOD PREP PLANT-SAMPLING SYSTEM	399	SE	Dec-13	1,191,753	1,191,753	
MAINLINE BELT REPLACEMENT-2014	399	SE	Jul-14	1,152,000	1,063,385	
Projects Less Than \$1million	399	SE	Various	10,475,728	8,534,360	
Mining Plant Five Year Average Removals	399	SE		(91,294)	(68,471)	
				<u>26,525,567</u>	<u>22,689,997</u>	

Rocky Mountain Power
Utah General Rate Case - June 2015
5 Year Average Retirement Amount

Function	Factor	(CY2008) Retirements	(CY2009) Retirements	(CY2010) Retirements	(CY2011) Retirements	(CY2012) Retirements	Normalized Exclusions	5 Year Avg	Monthly Amount
STMP	DGP	(18,958,977)	(25,683,003)	(36,651,987)	(47,857,023)	(18,889,083)	57,724,094	(18,063,196)	(1,505,266)
STMP	DGU	(7,132,284)	(9,463,708)	(13,052,143)	(68,623,167)	(26,952,859)	51,130,079	(14,818,816)	(1,234,901)
STMP	SG	(7,337,289)	(21,193,958)	(33,369,740)	(38,806,479)	(52,427,163)	106,193,473	(9,388,231)	(782,353)
STMP	SSGCH	(70,945,405)	(834,858)	(1,267,065)	(3,314,888)	(623,561)	-	(15,397,156)	(1,283,096)
		(104,373,955)	(57,178,528)	(84,340,935)	(158,601,558)	(98,892,665)	215,047,646	(57,667,399)	(4,805,617)
HYDP	DGP	(630,912)	(1,679,621)	(1,457,317)	(4,001,368)	(902,671)	-	(1,734,378)	(144,531)
HYDP	DGU	(446,272)	(540,872)	(282,569)	(871,630)	(293,633)	-	(487,054)	(40,588)
HYDP	SG-P	(384,218)	(922,173)	(862,245)	(3,325,232)	(1,101,035)	-	(1,318,981)	(109,915)
HYDP	SG-U	(52,350)	(778,674)	(212,447)	(486,941)	(901,474)	-	(486,377)	(40,531)
		(1,513,753)	(3,921,340)	(2,814,873)	(8,685,171)	(3,198,813)	-	(4,026,790)	(335,566)
OTHP	DGU	(6,564)	(20,557)	(26)	(633,637)	-	-	(132,157)	(11,013)
OTHP	SG	(4,265,667)	(17,222,593)	(1,537,569)	(13,238,789)	(10,532,304)	-	(9,359,385)	(779,949)
OTHP	SG-W	(56,062)	(332,700)	(416,590)	(3,712,613)	(2,590,232)	-	(1,421,679)	(118,473)
OTHP	SSGCT	(958,733)	(1,011,018)	(1,608,945)	-	(1,889,582)	-	(1,093,656)	(91,138)
		(5,287,026)	(18,586,868)	(3,563,130)	(17,585,240)	(15,012,118)	-	(12,006,876)	(1,000,573)
TRNP	DGP	(12,803,099)	(3,353,021)	(4,630,878)	(5,767,862)	(2,330,911)	9,242,950	(3,928,564)	(327,380)
TRNP	DGU	(3,532,603)	(3,021,489)	(6,122,824)	(5,919,388)	(5,164,582)	1,930,320	(4,366,113)	(363,843)
TRNP	SG	(19,162,969)	(4,216,411)	(30,542,011)	(21,388,620)	(7,940,339)	33,680,390	(9,913,992)	(826,166)
		(35,498,671)	(10,590,921)	(41,295,714)	(33,075,870)	(15,435,831)	44,853,660	(18,208,669)	(1,517,389)
DSTP	CA	(968,266)	(1,388,257)	(635,184)	(965,692)	(775,862)	-	(946,652)	(78,888)
DSTP	IDU	(2,746,168)	(1,879,040)	(1,564,264)	(3,302,188)	(2,037,908)	-	(2,305,914)	(192,159)
DSTP	MT	-	-	-	-	-	-	-	-
DSTP	OR	(10,915,158)	(7,618,956)	(9,234,877)	(8,335,062)	(7,419,886)	-	(8,704,788)	(725,399)
DSTP	UT	(36,706,559)	(14,136,501)	(30,227,161)	(26,759,069)	(13,639,422)	7,577,601	(22,778,222)	(1,898,185)
DSTP	WA	(2,880,426)	(2,149,285)	(11,403,711)	(4,581,753)	(1,698,656)	8,999,461	(2,742,874)	(228,573)
DSTP	WYP	(4,696,054)	(5,925,831)	(3,936,985)	(7,887,322)	(3,582,925)	-	(5,205,823)	(433,819)
DSTP	WYU	(986,221)	(738,143)	(426,182)	(2,062,355)	(338,468)	-	(909,674)	(75,806)
		(59,898,852)	(33,833,012)	(57,428,364)	(53,893,442)	(29,493,126)	16,577,063	(43,593,946)	(3,622,829)
GMLP	SSGCH	(535,171)	(133,992)	(656,377)	(44,923)	(37,454)	-	(281,583)	(23,465)
GMLP	SSGCT	(62,827)	-	-	-	-	-	(12,565)	(1,047)
GMLP	SG	(4,044,362)	(6,327,721)	(5,970,281)	(2,723,077)	(4,447,614)	583,060	(4,585,999)	(382,167)
GMLP	DGP	(1,231,061)	(953,180)	(3,516,751)	(1,096,563)	(422,738)	2,672,815	(909,495)	(75,791)
GMLP	SE	(104,788)	(178,219)	(26,020)	(47,430)	(38,367)	6,215	(77,722)	(6,477)
GMLP	SO	(22,499,174)	(29,183,394)	(17,015,786)	(9,896,035)	(13,613,821)	244,138	(18,392,814)	(1,532,735)
GMLP	CN	(1,054,366)	(2,824,163)	(1,277,537)	(996,248)	(1,487,738)	-	(1,528,010)	(127,334)
GMLP	CA	(872,209)	(570,210)	(431,554)	(179,250)	(1,713,307)	103,370	(732,632)	(61,053)
GMLP	IDU	(1,670,801)	(3,265,414)	(979,866)	(1,120,851)	(595,897)	292,494	(1,468,067)	(122,339)
GMLP	DGU	(2,884,761)	(2,909,314)	(7,314,951)	(1,410,220)	(1,469,690)	6,424,681	(1,912,831)	(159,403)
GMLP	OR	(8,965,121)	(7,368,773)	(6,914,822)	(5,616,216)	(8,502,275)	1,663,706	(7,140,700)	(695,058)
GMLP	UT	(8,592,151)	(6,602,567)	(7,379,855)	(5,213,605)	(3,654,842)	1,666,392	(5,755,326)	(479,610)
GMLP	WA	(2,258,225)	(1,375,903)	(1,149,121)	(1,556,509)	(1,109,403)	130,262	(1,463,780)	(121,982)
GMLP	WYU	(784,091)	(295,382)	(767,727)	(401,506)	(289,706)	187,344	(470,214)	(39,184)
GMLP	WYP	(2,818,678)	(3,086,636)	(2,271,434)	(1,722,033)	(5,164,600)	289,665	(2,954,743)	(246,225)
GMLP	NUTIL	-	-	-	-	-	-	-	-
		(58,377,785)	(64,074,867)	(55,671,983)	(31,912,668)	(42,659,252)	14,264,143	(47,686,482)	(3,973,874)
MNGP	SE	(4,748,218)	(4,818,201)	(27,280,185)	(7,364,897)	(3,651,427)	25,216,904	(4,529,205)	(377,434)
		(4,748,218)	(4,818,201)	(27,280,185)	(7,364,897)	(3,651,427)	25,216,904	(4,529,205)	(377,434)
INTP	DGP	-	(344,575)	-	-	-	-	(68,915)	(5,743)
INTP	DGU	-	-	-	-	-	-	-	-
INTP	SG-P	(3,795,871)	-	-	-	-	-	(759,174)	(63,265)
INTP	SG-U	-	-	-	(51,379)	-	-	(10,276)	(856)
INTP	SG	(6,887,755)	(13,650,347)	(5,214,500)	(11,422,054)	(3,430,583)	-	(8,121,048)	(676,754)
INTP	SO	(19,148,528)	(3,272,906)	(1,713,568)	(2,932,129)	(23,714,218)	-	(10,156,270)	(846,356)
INTP	CN	(922,863)	(2,224)	(60,507)	(764)	-	-	(197,272)	(16,439)
INTP	SE	-	(356,067)	(13,128)	(4,392)	(8,272)	-	(76,372)	(6,364)
INTP	CA	-	-	-	-	-	-	-	-
INTP	IDU	-	-	-	-	(2,006)	-	(401)	(33)
INTP	OR	-	-	(6,883)	-	(4,062)	-	(2,189)	(182)
INTP	UT	(875)	-	-	(4,055)	(1,112)	-	(1,209)	(101)
INTP	WA	(540)	-	-	(310)	(2,006)	-	(571)	(48)
INTP	WYU	-	-	-	-	-	-	-	-
INTP	WYP	-	-	-	(51,373)	(2,006)	-	(10,676)	(890)
		(30,756,432)	(17,626,119)	(7,008,585)	(14,466,456)	(27,164,264)	-	(19,404,371)	(1,617,031)
		(300,454,692)	(210,626,855)	(279,403,768)	(325,585,301)	(235,507,496)	315,959,415	(207,123,739)	(17,260,312)

STEAM PLANT ADDITIONS:

Blundell: Well Integration (Reference page 8.6.21)

This project integrates two new geothermal wells, one production well and one injection well, into the current Blundell Unit 1 and Unit 2 operations. These wells were drilled as part of the Blundell Unit 3 development project. These wells will provide added flexibility in plant operations and maintenance. The project includes all activities required to integrate and commission the two geothermal wells. This includes:

1. Installation of all production well site equipment at the well site. This includes the installation of one steam/brine separator, brine transfer pump, instrumentation and control systems, back-up power generator, instrument air compressor, disposal ponds, security fencing and a well site building.
2. Installation of three overland pipelines; a) the first pipeline from the wellhead separator to the Unit 1 main steam line supply line, b) the second pipeline, between the wellhead separator to the Unit 2 brine supply line, and c) the third pipeline from the Unit 2 brine return line to the injection well.

Naughton Unit 3: Conversion to Natural Gas (Reference page 8.6.21)

The project will convert the Naughton Unit 3 steam electric plant from a coal fueled base loaded unit to a 100 percent natural gas fueled slow start peaking unit. Due to environmental compliance requirements, the project is currently anticipated as an alternative to adding a selective catalytic reduction system ("SCR") and baghouse environmental controls to operate Unit 3 beyond December 31, 2014.

Jim Bridger Unit 3: Replace Finishing Superheater (Reference page 8.6.21)

Purchase and install a new finishing (secondary) superheater for the Jim Bridger Unit 3 boiler for installation in 2015. The purpose of the secondary superheater is to heat the main steam to its final temperature before exiting the boiler and entering the high-pressure turbine. The main driver for replacement is that the tubing and dissimilar metal welds (DMW's) in the superheater have reached end of life.

Huntington Unit 1: Submerged Drag Chain Conveyor (SDCC) (Reference page 8.6.21)

This project will replace the current slurry bottom ash system with a SDCC system for bottom ash removal. The project will change the economizer ash removal systems to dry flight conveyor systems dumping into the SDCC. The project will utilize an existing newly renovated pyrite belt conveyor (including belt reversal) with an added belt conveyor. The added pyrite belt conveyors will redirect the pyrites into the concrete ash bins. SDCC system operations will be tied into the plant's existing ovation control system.

Hunter Unit 1: Reheat Pendant Replacement (Reference page 8.6.21)

This project entails the replacement of 100% of the front and rear pendant reheater and associated outlet header in the Hunter Unit 1 boiler. The existing reheater has never been replaced. There is a significant amount of fly ash erosion, sootblower erosion, and creep damage affecting these assemblies.

Jim Bridger Unit 3: Replace Cooling Tower (Reference page 8.6.21)

This project will completely replace cells 1 through 10 of the existing unit 3 cooling tower. Cells 1 through 10 of the cooling tower were last replaced in approximately 1990 and are nearing the end of their expected service life. Remaining strength testing completed during 2009 and 2011 on lumber from this tower confirms that the indicated tower cells should be replaced.

Jim Bridger Unit 1: Replace Cooling Tower (Reference page 8.6.21)

This project will completely replace cells #1 through #9 of the existing unit 1 cooling tower. Cells #1 through #9 of this cooling tower were last replaced in approximately 1990 and are nearing the end of their service life. Lumber strength testing completed during 2010 and 2013 confirms that the indicated cells should be replaced.

Huntington Unit 1: Boiler Vertical Low Temp Superheater (Reference page 8.6.21)

Project is to replace the existing boiler vertical low temperature superheater (VLTSH). The existing VLTSH has been in operation since 1977. Data from the 2005 & 2010 overhauls has shown that replacement of the VLTSH component is economically preferable to other alternatives. This project will reduce the number of boiler tube failure events which will increase unit reliability. Tube failures are frequently a result of fly ash erosion which occurs as a normal part of boiler operations.

Craig: Environmental Upgrade Phase 2 (Reference page 8.6.21)

This project is phase 2 of the overall Craig Station State Implementation Plan related to nitrogen oxide (NOx) reduction. The project includes installation of low NOx burners (LNB) and Selective Catalytic Reduction (SCR) technology.

Hunter Unit 1: Clean Air – PM (Reference page 8.6.21)

This project is the conversion of the Hunter Unit 1 electrostatic precipitator to a pulse jet fabric filter (PJFF) baghouse. The installation of the baghouse is required for compliant operation under the Regional Haze Rules, the State of Utah's § 309 (g) Implementation Plan, the State of Utah's best available retrofit technology (BART) review process, and the state of Utah's Approval Order for Hunter Unit 1 (DAQE-AN0102370012-08) dated March 2008.

Hayden Unit 1: Selective Catalytic Reduction (SCR) system (Reference page 8.6.21)

This project provides for the installation of a Selective Catalytic Reduction (SCR) system on Hayden Unit 1. The purpose is to reduce emissions of nitrogen oxides (NOx) formed as products of combustion in the boilers. Selective Catalytic Reduction (SCR) systems will be retrofitted and tied into existing ductwork. The SCR will use an ammonia compound to react with the NOx producing elemental nitrogen and water. The reaction takes place in multiple catalyst layers within the new SCR reactor. The catalyst reactor will be located between the economizer and the air heater to provide the optimum temperature range for the reaction to occur. The SCR system will include the following components: Ammonia Vaporizer, Ammonia Dilution Blowers, Distribution Piping and injection Nozzles, Catalyst Bed & Housing (Reactor), and Transition Ductwork. Additionally, an ammonia storage system will be constructed to deliver anhydrous ammonia in liquid form to the SCR skid vaporizers. New I.D. Booster fans may be required to overcome the additional system pressure drop incurred from the installation of the SCR system.

Hunter Unit 1: NOx LNB Clean Air (Reference page 8.6.21)

Installation of low nitrogen oxide burners (LNB) and separated over-fired air (SOFA) in the Hunter Unit 1 boiler. The project consists of design, fabrication and construction of two levels of SOFA and modifications of boiler wind box. Installation of the LNB project is required for compliant operation under the Regional Haze Rules, the state of Utah's § 309 (g) Implementation Plan and the state of Utah's Approval Order for Hunter Unit 1 (DAQE-AN0102370012-08) dated March 2008.

HYDRO PLANT ADDITIONS:

Merwin Upstream Collect/Transport (Reference page 8.6.22)

This project fulfills the conditions specified in Section 4.3 of the Lewis River Settlement Agreement. The Lewis River Settlement Agreement stipulates that PacifiCorp must construct and start up an upstream fish collection and transport facility at the Merwin Dam to provide collection, handling, sorting and transportation of adult salmon and steelhead fish within approximately five and one-half years (including approved extensions) after the issuance of a new Federal Energy Regulatory Commission license.

OTHER PLANT ADDITIONS:

Lake Side 2: Build (Reference page 8.6.23)

Lake Side 2 is a nominally rated 645 megawatt (MW) natural gas fired resource located adjacent to PacifiCorp's existing Lake Side 1 plant. It will provide cost-effective, natural gas-fueled generation for PacifiCorp's customers. The Lake Side 2 project is a "2x1" combined cycle facility consisting of two "F" class natural gas-fired combustion turbine-generators, two heat recovery steam generators equipped with nitrogen oxide emissions control systems and carbon monoxide oxidation catalysts, one steam turbine-generator and the associated ancillary and support facilities. The facility will be equipped with duct firing capability. The project will include a new 345 kilovolt (kV) switchyard and an interconnection to the new 345 kV Steel Mill Substation that will connect with the Hunter-Camp Williams 345 kV transmission line.

Lake Side Unit 12: Combustion Turbine Overhaul (Reference page 8.6.23)

Lake Side unit 12 gas combustion turbine overhaul includes the replacement of combustion turbine parts and associated labor in accordance with the long term maintenance plan. The overhaul includes the replacement of program parts in the combustion and hot gas path sections of the gas turbine. The program parts are defined as transition seals, baskets, pilot nozzles, transitions, ring segments, blades and vanes. The service contract requires that the combustion turbine be maintained to the standards agreed upon per the maintenance contract and should occur after a specified number of factored fired hours or equivalent gas turbine starts.

Lake Side Unit 11: Combustion Turbine Overhaul (Reference page 8.6.23)

Lake Side unit 11 gas combustion turbine overhaul includes the replacement of combustion turbine parts and associated labor in accordance with the long term maintenance plan. The overhaul includes the replacement of program parts in the combustion and hot gas path sections of the gas turbine. The program parts are defined as transition seals, baskets, pilot nozzles, transitions, ring segments, blades and vanes. The service contract requires that the combustion turbine be maintained to the standards agreed upon per the maintenance contract and should occur after a specified number of factored fired hours or equivalent gas turbine starts.

Chehalis Unit 2: Combustion Turbine Overhaul (MI) (Reference page 8.6.23)

Chehalis 2 gas combustion turbine overhaul includes the replacement of combustion turbine parts and associated labor in accordance with the long term maintenance plan. The overhaul includes the replacement of program parts in the combustion and hot gas path sections of the gas turbine. The program parts are defined as transition seals, baskets, pilot nozzles, transitions, ring segments, blades and vanes. The service contract requires that the combustion turbine be maintained to the standards agreed upon per the maintenance contract and should occur after a specified number of factored fired hours or equivalent gas turbine starts.

Chehalis Unit 1: Combustion Turbine Overhaul (MI) (Reference page 8.6.23)

Chehalis unit 1 gas combustion turbine overhaul includes the replacement of combustion turbine parts and associated labor in accordance with the long term maintenance plan. The overhaul includes the replacement of program parts in the combustion and hot gas path sections of the gas turbine. The program parts are defined as transition seals, baskets, pilot nozzles, transitions, ring segments, blades and vanes. The service contract requires that the combustion turbine be maintained to the standards agreed upon per the maintenance contract and should occur after a specified number of factored fired hours or equivalent gas turbine starts.

Lake Side 11: Combustion Turbine Exhaust Cylinder Replacement (Reference page 8.6.23)

This project replaces a damaged combustion turbine exhaust cylinder on the Lake Side Unit 11 with a new exhaust cylinder. During a recent combustion inspection, deformation to one of six tangential struts (#6 or bottom strut) holding the exhaust bearing concentric with the exhaust casing was observed. Subsequent inspections identified an exhaust bearing bore drop that resulted in damage to the row one and two turbine blades turbine seals, ring segments, compressor blades and other components requiring

repair or replacement. This project replaces the combustion turbine exhaust cylinder with a new single piece exhaust cylinder as well as replace or repair subsequent damaged turbine and compressor components.

GENERAL PLANT ADDITIONS / INTANGIBLE PLANT ADDITIONS:

EMS/SCADA Replacement / Upgrade (Reference page 8.6.27 and page 8.6.28)

The existing 10 year old technology based system is operating near full capacity while running obsolete software and hardware. The system will no longer be supported by the vendor and is becoming problematic in meeting current and future business requirements related to compliance, growth and reliability. The existing system will be replaced by a modern supportable EMS/SCADA system that will provided needed functionality to support system operational requirements.

TRANSMISSION PLANT ADDITIONS:

Mona – Limber – Oquirrh 500/345 kV line (Reference page 8.6.24)

As part of the Energy Gateway Program (Gateway Central), the Mona – Oquirrh project constructed a new transmission line approximately 100 miles in length between Mona/Clover Substations and Oquirrh Substation. The line was built to maintain adequate transmission capacity for network load and reliability. A new single circuit 500 kilovolt transmission line was constructed from the Mona/Clover Substations near Mona, Utah to the future Limber Substation near Tooele, Utah which is between Mona and Oquirrh. This line segment was approximately 65 miles in length and was initially energized at 345 kilovolts. A 35 mile double circuit 345 kilovolt line was constructed from the future Limber Substation to the existing Oquirrh Substation in West Jordan, Utah. The project was placed in-service in May of 2013 and close out activities including reclamation and right of way payments will continue into 2014.

90th South - West Jordan - Taylorsville Rebuild (Reference page 8.6.24)

This project is to rebuild the 90th South- West Jordan- Taylorsville 138 kilovolt line with new transmission poles and 1557 ACSR conductor. Distance is approximately 7.27 miles. The project also includes relocating approximately 4.2 miles of 12.5 kilovolt distribution underbuild facilities from existing transmission poles to the new transmission poles. Increasing the capacity of this line will increase the transfer capability of the Wasatch Front south boundary and is necessary in order to meet NERC transmission planning system performance standard (TPL-003-0a Category C-5). The project was placed in-service in September of 2013.

Line 3 Convert to 115kV - phase 1 (Reference page 8.6.24)

The Line 3 Conversion Project will improve the reliability of 115 kilovolt and 69 kilovolt transmission supply to customers in the Medford, Oregon and Ashland, Oregon areas. Line 3 and Talent Substation are being converted from 69 kilovolt to 115 kilovolt operation to provide redundant 115 kilovolt transmission supply to Talent, Ashland, Mountain Avenue and Oak Knoll substations. Circuit breakers and protective relaying are being installed at Ashland and Oak Knoll substations and at Baldy Switching Station to reduce the transmission line-miles of outage exposure, reducing the number of customers interrupted by each transmission outage. Fully redundant 69 kilovolt transmission capacity will be restored to Belknap and Foothill Road substations.

Q313 ENEL Cove Fort – LGI (Reference page 8.6.24)

This interconnection project includes a new 138 kilovolt three (3) breaker ring bus point of interconnection substation, as well as a loop-in of the existing Sigurd-Cameron 138 kilovolt transmission line to the new point of interconnection substation. This project also includes installation of 23.8 miles of fiber optic communication cable on the existing Sigurd-Cameron line between the new point of interconnection substation and proposed Cove Fort substation and protection and communications upgrades at Sigurd substation. Communications upgrades will occur at Salt Lake Control Center, Scipio Pass, Milford and Blundell. The project was placed in-service in October of 2013.

Sigurd - Red Butte 345 kV line (Reference page 8.6.24)

As part of the Energy Gateway Program, the Sigurd – Red Butte 345 kV line will support current and future electrical load growth in southwestern Utah. The Project will improve the ability of PacifiCorp's transmission system to transport energy into southwest and central Utah, and into high growth urban areas in and around Salt Lake City including the Wasatch Front. Due to the interconnected nature of the Company's transmission system, this Project will benefit PacifiCorp's network customers system-wide. In addition, this Project is key to maintaining the Company's compliance with mandated North American Electric Reliability Corporation ("NERC") and Western Electricity Coordinating Council ("WECC") reliability and performance standards as necessary during normal system operations and during certain transmission system and generation plant outage conditions.

Carbon Plant Replacement (Reference page 8.6.24)

The plant investments associated with the Carbon Plant replacement project consist of installation of capacitor banks and installation of a static var compensator at the Mathington Substation; the upgrade of communications and the modifying of the protection and control equipment at multiple locations; and the installation of one substation control building, one phase shifting transformer, the relocation of a series reactor from Spanish Fork Substation, six circuit breakers with associated voltage transformers, and switches at the Upalco Substation.

The plant investment for the Carbon Plant replacement project is needed because of the decommissioning of the existing 172 MW Carbon Thermal Generation ("Project") facility located in Carbon County, Utah. The northeastern to central Utah transmission system consists of the Vernal-Ashley-Upalco-Carbon 138 kilovolt line (owned by PacifiCorp) and the Bonanza-Mona 345 kilovolt line (owned by Deseret Generation and Transmission Cooperative). The balance of energy flow between the 138 and 345 kilovolt lines is critical to maintaining the Bonanza West path rating granted by the Western Electricity Coordinating Council. With the 2015 decommissioning of the Carbon generation the relay load level for tripping the Bonanza unit will be significantly lowered (more than 100 MW) to maintain the path rating when the Sunnyside generation (52 MW) is operating. The Sunnyside Cogeneration Plant is owned by Exelon Corporation and is located near the town of Sunnyside, Utah. For operating conditions with the Sunnyside generation off-line and high Bonanza West flows, the Bonanza West path rating will be reduced by 50 to 100 MW due to high flow on the Upalco-Carbon 138 kilovolt line, and Bonanza unit generation will have to be reduced more than 100 MW. Therefore, installation of the assets described above and included in the Carbon Plant replacement project are critical to maintain transmission system stability and current path ratings after the Carbon generating plant is decommissioned.

Union Gap - Add 230 - 115kV Capacity - TPL002 - Phase 1 (Reference page 8.6.24)

This plant investment includes relocating and upgrading the existing 230 kilovolt bus into a ring bus including the installation of six new 230 kilovolt breakers and the addition of a new 230/115 kilovolt, 250 Mega Volt Ampere transformer to be placed in service in March of 2015. Final completion of the project that will be placed into service in June of 2016 includes a rebuild of the existing 115 kilovolt main transfer bus to a breaker and a half scheme, and fifteen new 115 kilovolt breakers on the 115 kilovolt bus.

The plant investment for the Union Gap upgrade transmission substation project is needed to comply

with reliability standards of the North American Electric Reliability Corporation (“NERC”). Specifically, the project is necessary to enable compliance with NERC Standard TPL-002 “System Performance Following Loss of a Single Bulk Electric System Element (Category B)” that requires bulk electric system elements, including transmission transformers, to be within thermal limits following the single contingency loss of a transmission system element. An outage of one of the two 230/115 kilovolt transformers results in an overload of the remaining transformer of approximately 50 MWs which can be maintained for a maximum of four hours. Beyond four hours, the transformer load has to be reduced back to the continuous rating of the remaining transformer impacting approximately 10,000 customers. PacifiCorp’s West System Assessment for TPL-002 Compliance Requirements, submitted to NERC in 2011, notes that for the loss of a Union Gap 230/115 kilovolt transformer in heavy summer loading conditions, overload of the posted four hour emergency will be experienced by 2016.

Whetstone 230-115KV Substation phase 1 - TPL002 (Reference page 8.6.24)

This plant investment consists of a new substation with one 150/200/250 Mega Volt Ampere, three phase, load tap changer autotransformer, four 115 kilovolt breakers and three 230 kilovolt breakers with associated switches. Other investment includes a generator, a control house with a battery system, communication facilities, relay equipment, and a reconfiguration and reconductor of 3.8 miles of 115 kilovolt transmission line from the Scenic substation to the Whetstone substation.

This plant investment for the Whetstone Substation construction project is needed because NERC Standard TPL-002 “System Performance Following Loss of a Single Bulk Electric System Element (Category B)” requires bulk electric system elements, including transmission transformers, to be within thermal limits following the single contingency loss of a transmission system element. The loss of one of the Lone Pine 230/115 kilovolt 250 Mega Volt Ampere transformers overloads the other transformer beyond the summer four hour emergency rating and violates the NERC TPL-002 standard. After completing the new substation and reconfiguring the Medford system, the TPL-002 overload violation for loss of a Lone Pine 230/115 kilovolt transformer will be resolved. The reconductor of Line 74 must be completed to accommodate the loss of line 99 from Lone Pine to Brookhurst prior to Whetstone substation being placed in service.

ETSR Q1256 Lakeside II Transmission Service (Reference page 8.6.24)

Transmission of energy from the generation facility to beyond Steel Mill substation requires the installation of two new 345 kilovolt breakers and looping in of the Camp Williams – Emery 345 kilovolt line at Spanish Fork substation. Also required is a reconductoring of the approximately ten mile Spanish Fork – Tanner 138 kilovolt line and communication fiber to Hale substation. Equipment replacement, control modifications and communications upgrades will be required at the Spanish Fork, Tanner and Hale substations.

A transmission customer has requested transmission service to PacifiCorp's network at the Lake Side 2 Generating facility near Vineyard, Utah (“Project”) under FERC Open Access Transmission Tariff (“Tariff”). Under the Tariff, PacifiCorp has completed the necessary studies and identified the additional network facilities necessary to provide transmission service for the generation project. PacifiCorp is required to provide transmission service per the Tariff.

Populus - Terminal 345 kV line - condemnation settlements (Reference page 8.6.24)

This project is part of the close out activities on the Populus-Terminal 345kV line project which constructed a 135 mile double circuit 345kV line originating from Populus substation near Downey, Idaho and ending at Terminal substation near Salt Lake City, Utah. There were a number of condemnation complaints filed during this project that were resolved and there are two remaining condemnation actions that are both related to the impact of the transmission line on open pit mining activities.

Highland Sub - Lehi Rebuild for Network Customer (Reference page 8.6.24)

This project is to meet the request of Utah Associated Municipal Power Systems (UAMPS) for an additional Point of Delivery for Lehi City at a delivery voltage of 138 kV. The request is at a voltage of 138 kV because the local 46 kV system is overloaded. Increased load service for the UAMPS network customer (Lehi City Bull River and Carter substations) has resulted in transmission line loading on Highland-Lehi above the 45 MVA rating on the 46 kV system as well as the inability to restore all load with a 40 MVA mobile 138/46 kV transformer during an outage of the existing 138/46 kV 75 MVA Highland transformer. There are two phases to the project. The first phase will be to convert part of the 46 kV Highland to Lehi line to 138 kV and is scheduled to be completed in 2014. This includes rebuilding 3.8 miles of the Highland-Lehi 46 kV line with 138 kV capable avian safe construction and aluminum conductor steel reinforced (ACSR) conductor. The second phase will be to add additional 138 kV equipment to the Highland substation which includes completing the ring bus, installing three 138 kV breakers, and re-terminating the Highland-Lehi Bull River line in the new 138 kV ring.

Goshen Sub Bus Reblid-Kinsport Line Relo - TPL003 (Reference page 8.6.24)

This project will eliminate the risk and consequence of loss of significant load in the Goshen area for TPL Category C stuck breaker contingency due to the bus configuration where two 345/161 kV Goshen transformers and the two 345 kV lines (Goshen-Kinport & Goshen – Three Mile Knoll) share common breakers. The Goshen 345kV substation reconfiguration project was identified as a system deficiency during the Company's Annual Transmission System Assessment performed in compliance with NERC/WECC TPL standards and is a part of the action plan formed from that assessment. This project consists of installing a new 345 kV, three breaker line position on the East side of the Cedar Creek Wind project's position that will become the new line termination for the existing Kinport line. Rebuilding and extending the Northern east-west cross bus to the west to allow for the connection of the new line bay. Constructing a northern bus extension which requires the removal of existing breaker and associated switches and the installing of a new 362kV breaker and associated disconnect switches, replacing the existing 345kV break switches with their structure and foundations with new 345kV, vertical break switches, structure and foundation, and the installing of a new 345kV instrument transformer on the newly located Kinsport line.

Fry Sub Instl 115 kV Capacitor Bank TPL2 (Reference page 8.6.24)

This project achieves compliance with TPL-002 planning criteria for several years; helps defer a long-range capital project, while also addressing four existing system deficiencies. The project allows operators to maintain acceptable voltage for both the 230 kV and 115 kV busses at Fry Substation, and to control the reactive power exchange between BPA and PacifiCorp at the BPA Albany to Hazelwood tie, which will significantly reduce the power exchange charges. The project also addresses numerous TPL issues associated with loss of a system component, including the Fry 115 kV main bus and the BPA Albany 115 kV main bus. The project addresses voltage control issues and overload of the BPA Albany to Hazelwood line and Hazelwood 115 kV bus associated with loss of the PGE Bethel to Parrish Gap 230 kV line. The project resolves the TPL issue associated with a transformer bus fault at Fry Substation, combined with a breaker failure. The project consists of installing capacitor banks and breakers connected to the bypass bus and upgrading protective relay equipment. This includes extending the fenced area and existing 115 kV bus structure to the west and relocating the access road and access gate further west.

Standpipe Substation Construct New 230 kV Sub (Reference page 8.6.24)

This plant investment consists of a new 230 kilovolt substation called Standpipe. The substation will be constructed as a 2-bay breaker and a half bus, with a partial build out of a third bay to connect a future synchronous condenser. A shunt reactor will also be added at Standpipe. Other additions include upgrades at the existing Platte and Latham Substations located near Rawlins, Wyoming, including bus reconfigurations, and a shunt capacitor bank at Latham, and the associated controls, breakers, and protection. The synchronous condenser and associated equipment will be placed into service in June of 2016.

The plant investment for the Standpipe Substation construction project is needed because customers in the Platte area of the Wyoming system have been exposed to excessively high steady state voltages as well as a large number of transient voltage excursions that do not meet PacifiCorp engineering criteria as specified in the PacifiCorp Engineering Handbook, Section 1B.3. Reported customer impacts following these high voltage conditions have been significant, and at this time, there are limited operational means of reducing voltage during these conditions. To mitigate system instability resulting from high voltage levels, installation of shunt reactors and capacitors in addition to a synchronous condenser at a new Standpipe substation will provide a means to mitigate these conditions and improve power quality and reliability in the region. Additionally, the installation of a synchronous condenser at Standpipe will increase the reactive support of the transmission system in the region, resulting in better voltage stability and attenuation of voltage swings during system operation.

Tooele Replace T1, T3 add 138kV Source - TPL-002 (Reference page 8.6.24)

This project will connect the new Tooele to Oquirrh 345kV #1 line to the Tooele and Oquirrh 138kV buses and operate the 345 kV line at 138 kV. This will provide a third power source to Tooele substation and increase the capacity of the 138-46 kV transformers (75 to 112 MVA) with LTC capability at Tooele substation. The Tooele Valley primary source comes from the Tooele Substation. This substation has two 138 kV sources and loss of the Tooele to Oquirrh 138 kV line causes an overload on the remaining Terminal to Toole 138 kV line and results in low voltage on the Tooele 46 kV system.

West Point: New 138 kV Line & 40 MVA Substation (Reference page 8.6.24)

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. Numerous residential and commercial developments are being planned and constructed. The load is currently served by distribution feeders that are approximately seven miles long and being fed from substations located near, or east of the existing transmission corridor. Some of these distribution feeders and substations will become fully loaded by 2014. A new 138 kV line needs to be built on the west side of Weber and Davis Counties to support the construction of new substations capable of supplying the expected loads.

This project will build approximately 4 miles of 138 kV line, build one (1) new 138-12.5 kV, 40 MVA substation (West Point) with four distribution feeders, and modify a 138 kV substation (Clearfield South) for the transmission tap to feed the loads in the western sections of Davis and Weber Counties.

Casper Outer Loop - New 115kV Red Butte to WAPA (Reference page 8.6.24)

Historical data indicates that an outage of the Casper-Rawhide-Elkhorn 115 kV line will result in the Casper-Center Street-Elk Horn 115 kV line exceeding the summer emergency rating.

This Project will complete the conversion of the Casper Outer Loop from 69 kV to 115 kV. A 115 kV transmission line between Red Butte Substation and a new three terminal tap on the existing Casper – WAPA Casper 115 kV line will be constructed. The section of this transmission line from the existing 69 kV right of way to the new three terminal tap will be constructed double circuit. One side

of the new double circuit line will be energized at 69 kV to restore a preferred / alternate configuration to the remaining outer loop 69 kV substations.

Red Butte Substation (Casper, WY): Convert to 115 kV Phase I (Reference page 8.6.24)

Red Butte substation is a 69-12.47 kV substation with one 20 MVA (24 MVA winter rating) transformer located towards the southwest side of Casper, Wyoming. It feeds the surrounding residential area which has been experiencing substantial development over the past five years. By the summer of 2014, the transformer is projected to be loaded to 105% of the summer nameplate rating.

This project will rebuild and convert the Community Park to Red Butte 69 kV line and the Red Butte substation to 115 kV. The Red Butte substation will contain a 30 MVA transformer.

DISTRIBUTION PLANT ADDITIONS:

West Point: New 138 kV Line & 40 MVA Substation (Reference page 8.6.25)

Same as above.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
1- Fuel Stock	151	3	(28,516,262)	SE	41.972%	(11,968,766)	
1- Fuel Stock	151	3	<u>(2,780,240)</u>	SE	41.972%	<u>(1,166,915)</u>	
			<u>(31,296,502)</u>			<u>(13,135,681)</u>	8.7.1
1 - Working Capital Deposit	25316	3	(262,692)	SE	41.972%	(110,256)	8.7.1
1 - Working Capital Deposit	25317	3	<u>(348,971)</u>	SE	41.972%	<u>(146,469)</u>	8.7.1
			<u>(611,664)</u>			<u>(256,726)</u>	
2 - Prepaid Overhauls	186M	3	21,804,396	SG	42.628%	9,294,847	8.7.1
3 - Cottonwood Coal Lease	105	3	5,957,254	SE	41.972%	2,500,362	8.7.1

Description of Adjustment:

- 1 - This adjustment reflects the test period fuel stock balance into results based on projected inventory by plant. 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 Carrant Creek gas plants are walked forward to reflect payments and transfers of capital to electric plant in service during the 12 months ending June 2015.
- 3 - The development costs for the Cottonwood Lease acquired in June 2011 are adjusted to a 13 month average test period level.

Rocky Mountain Power
Utah General Rate Case - June 2015
Miscellaneous Rate Base
13 Month Average Balance - Summary

1 - Coal Fuel Stock Balances by Plant	Account	Factor	Actuals		Jun-13	Pro Forma	Adjustment to 13
			Jun-2012 Balance	Jun-2013 Balance	13 Mo Avg Balance	Jun-2015 13 Mo Avg Balance	Month Avg Balance
Bridger	151	SE	25,431,862	27,038,930	25,824,135	32,656,615	6,832,480
Carbon	151	SE	2,127,971	3,031,515	2,635,508	1,288,833	(1,346,675)
Cholla	151	SE	10,115,124	14,441,296	12,138,478	9,358,237	(2,780,240)
Colstrip	151	SE	1,357,450	1,488,262	1,393,438	1,324,999	(68,439)
Craig	151	SE	7,838,540	8,658,417	7,491,874	9,270,496	1,778,622
Hayden	151	SE	3,503,674	2,842,305	3,638,094	2,250,593	(1,387,500)
Hunter	151	SE	75,700,450	77,188,734	75,134,286	71,017,848	(4,116,438)
Huntington	151	SE	23,726,118	38,730,628	32,289,128	36,716,929	4,427,801
Johnston	151	SE	8,120,960	7,364,304	8,863,941	8,709,239	(154,702)
Naughton	151	SE	10,434,628	8,231,601	11,429,166	10,015,935	(1,413,230)
Deer Creek	151	SE	51,833	378,483	354,210	235,624	(118,585)
Prep Plant	151	SE	59,276,385	42,111,036	45,423,476	35,144,508	(10,278,967)
Rock Garden	151	SE	34,433,925	37,208,487	37,030,886	14,360,259	(22,670,627)
Total			262,118,919	268,713,999	263,646,618	232,350,115	(31,296,502)

Ref. 8.7

1 - Working Capital Deposits	Account	Factor	Actuals		Jun-13	Pro Forma	Adjustment to 13
			Jun-2012 Balance	Jun-2013 Balance	13 Mo Avg Balance	Jun-2015 13 Mo Avg Balance	Month Avg Balance
UAMPS Working Capital Deposit	25316	SE	(3,235,000)	(3,705,000)	(3,451,923)	(3,714,615)	(262,692)
DPEC Working Capital Deposit	25317	SE	(2,489,934)	(2,708,727)	(2,590,915)	(2,939,887)	(348,971)

Ref. 8.7

Ref. 8.7

2 - Overhaul Prepayments by Plant	Account	Factor	Actuals		Jun-13	Pro Forma	Adjustment to 13
			Jun-2012 Balance	Jun-2013 Balance	13 Mo Avg Balance	Jun-2015 13 Mo Avg Balance	Month Avg Balance
Lake Side Block 1	186M	SG	14,560,464	15,703,409	17,074,764	19,626,695	2,551,932
Lake Side Block 2	186M	SG	-	-	-	4,079,548	4,079,548
Chehalis	186M	SG	8,483,816	10,815,543	9,706,304	17,762,084	8,055,780
Currant Creek	186M	SG	14,633,371	3,792,243	6,016,982	13,134,118	7,117,136
Total			37,677,651	30,311,195	32,798,050	54,602,445	21,804,396

Ref. 8.7

3- Cottonwood Coal Lease

Month/Year	Amount	Balance	13 Month Average
Jun-12		25,360,184	
Jul-12	85,775	25,445,960	
Aug-12	119,292	25,565,252	
Sep-12	82,083	25,647,335	
Oct-12	215,636	25,862,970	
Nov-12	240,748	26,103,718	
Dec-12	239,538	26,343,256	
Jan-13	1,288,562	27,631,818	
Feb-13	(6,035)	27,625,783	
Mar-13	852	27,626,635	
Apr-13	-	27,626,635	
May-13	572	27,627,207	
Jun-13	304,404	27,931,610	26,646,028
Jul-13	682,000	28,613,610	
Aug-13	41,072	28,654,682	
Sep-13	-	28,654,682	
Oct-13	150,000	28,804,682	
Nov-13	150,000	28,954,682	
Dec-13	152,977	29,107,659	
Jan-14	1,524,000	30,631,659	
Feb-14	-	30,631,659	
Mar-14	-	30,631,659	
Apr-14	5,000	30,636,659	
May-14	-	30,636,659	
Jun-14	298,000	30,934,659	
Jul-14	353,000	31,287,659	
Aug-14	433,000	31,720,659	
Sep-14	299,000	32,019,659	
Oct-14	5,000	32,024,659	
Nov-14	-	32,024,659	
Dec-14	-	32,024,659	
Jan-15	1,574,800	33,599,459	
Feb-15	-	33,599,459	
Mar-15	-	33,599,459	
Apr-15	5,080	33,604,539	
May-15	-	33,604,539	
Jun-15	194,056	33,798,595	32,603,282

5,957,254 Adj. to June 2015 13 Month Avg. Balance

Ref 8.7

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Remove O&M Expense	535	1	(3,726)	SG-P	42.628%	(1,588)	
Remove O&M Expense	537	1	(6,988)	SG-P	42.628%	(2,979)	
Remove O&M Expense	539	1	(205)	SG-P	42.628%	(88)	
Remove O&M Expense	545	1	(2,484)	SG-P	42.628%	(1,059)	
			<u>(13,404)</u>			<u>(5,714)</u>	8.8.1
Adjustment to Rate Base:							
Remove Return Liability as Booked	254	1	180,401	UT	100.000%	180,401	Tab B-15
Adjustment to Tax:							
Schedule M Deduction - Unrecovered Plant	SCHMDT	1	(306,621)	SG	42.628%	(130,707)	
Deferred Tax Expense	41010	1	(116,366)	SG	42.628%	(49,605)	
Accumulated Deferred Tax Balance	283	1	883,948	SG	42.628%	376,812	
Schedule M Addition - Decommissioning	SCHMAT	1	540,834	UT	100.000%	540,834	
Deferred Tax Expense	41110	1	(205,252)	UT	100.000%	(205,252)	
Accumulated Deferred Tax Balance	190	1	(102,291)	UT	100.000%	(102,291)	

Description of Adjustment:

This adjustment removes costs related to the Powerdale hydroelectric plant from results. Powerdale was decommissioned after it was damaged by a flood in November 2006. Deferred accounting for the unrecovered plant balance was authorized by the Utah Public Service Commission in Docket No. 07-035-14. Also, in Docket No. 07-035-93, the Commission authorized the Company to defer decommissioning costs to a regulatory asset, which was fully amortized in March 2010. However, in Docket No. 10-035-124, the Company agreed to true-up the decommissioning estimate authorized in Docket No. 07-035-93. The difference between the decommissioning expense estimates used in the two cases was amortized over two years, ending June 30, 2013.

Rocky Mountain Power
Utah General Rate Case - June 2015
Powerdale O&M and Decommissioning Expense

Operation & Maintenance Expense

Description	Account	Factor	12 Months Ended June 2013 Expense
Operation & Maintenance Expense	535	SG-P	3,726
Hydraulic Expense	537	SG-P	6,988
Misc. Hydro Expense	539	SG-P	205
Maintenance of Misc. Hydro Plant	545	SG-P	2,484
			<u>13,404</u>

Ref. 8.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
<u>Adjust amortization expense from base period to pro forma period</u>							
Electric Plant Acquisition	406	3	(745,321)	SG	42.628%	(317,718)	8.9.1
Cholla Transaction Cost	557	3	(58,822)	SGCT	42.791%	(25,170)	8.9.4
Pension Measurement Date - Utah	920	3	(30,297)	UT	100.000%	(30,297)	8.9.6
Utah Independent Evaluator Fee	557	3	(188,142)	UT	100.000%	(188,142)	8.9.8
Regulatory Asset-Weatherization Amort.	908	3	(10,821)	UT	100.000%	(10,821)	8.9.10
Adjustment to Rate Base:							
<u>Adjust rate base from base period to pro forma period</u>							
Electric Plant Acquisition	114	3	(15,562,360)	SG	42.628%	(6,633,972)	8.9.1
Electric Plant Acquisition-Accum. Amort.	115	3	5,521,233	SG	42.628%	2,353,609	8.9.1
Cholla Transaction Costs	182M	3	(2,244,850)	SGCT	42.791%	(960,595)	8.9.4
Utah Independent Evaluator Fee	182M	3	40,157	UT	100.000%	40,157	8.9.8
Regulatory Asset - Weatherization	182W	3	(2,835)	UT	100.000%	(2,835)	8.9.10
Adjustment to Tax:							
Schedule M Deduction - UT Evaluator Fee	SCHMDT	3	124,302	UT	100.000%	124,302	
Deferred Tax Expense - UT Evaluator Fee	41010	3	47,174	UT	100.000%	47,174	
Accum. Deferred Tax - UT Evaluator Fee	283	3	11,793	UT	100.000%	11,793	
Accum. Deferred Tax - Pension MMT	283	3	429,873	UT	100.000%	429,873	
Accum. Deferred Tax - Post - Ret MMT	283	3	423,000	UT	100.000%	423,000	
Accum. Deferred Tax - CIC Severance	190	3	9,806	SO	42.470%	4,165	

Description of Adjustment:

This adjustment walks regulatory assets forward from the base period to the test period, replacing rate base and amortization expense in the base period with that in the test period.

Rocky Mountain Power
Utah General Rate Case - June 2015
Regulatory Asset Amortization
Electric Plant Acquisition Adjustment

The Wyodak portion of the amortization of the Electric Plant Acquisition Adjustment expired June 30, 2013.
The Sigurd - Glen portion of the amortization of the Electric Plant Acq Adj expires September 30, 2014.
These expirations reduce the amortization in the pro forma period.

		<u>Amortization of Account 115</u>				
		<u>Account 114</u>	<u>Amortization</u>	<u>Rate Base</u>		
Pro Forma Amount (13 Mo Avg)	143,613,148		4,778,648	(107,371,972)		
Base Period Amount (13 Mo Avg)	159,175,508	Ref 8.9.2	5,523,970	(112,893,205)		
	Adjustment	(15,562,360)	(745,321)	5,521,233		
		Ref 8.9	Ref 8.9	Ref 8.9		

	<u>Gross Acquisition</u>	<u>Beg Balance</u>		<u>End Balance</u>		<u>13 Month Avg Balance</u>	
		<u>Accumulated Amortization</u>	<u>Amortization</u>	<u>Accumulated Amortization</u>	<u>Amortization</u>	<u>Gross Acq.</u>	<u>Acc. Amort</u>
2011 June	159,175,508	(104,146,919)	(460,331)	(104,607,250)			
July	159,175,508	(104,607,250)	(460,331)	(105,067,581)			
August	159,175,508	(105,067,581)	(460,331)	(105,527,911)			
September	159,175,508	(105,527,911)	(460,331)	(105,988,242)			
October	159,175,508	(105,988,242)	(460,331)	(106,448,573)			
November	159,175,508	(106,448,573)	(460,331)	(106,908,904)			
December	159,175,508	(106,908,904)	(460,331)	(107,369,235)			
2012 January	159,175,508	(107,369,235)	(460,331)	(107,829,565)			
February	159,175,508	(107,829,565)	(460,331)	(108,289,896)			
March	159,175,508	(108,289,896)	(460,331)	(108,750,227)			
April	159,175,508	(108,750,227)	(460,331)	(109,210,558)			
May	159,175,508	(109,210,558)	(460,331)	(109,670,889)			
June	159,175,508	(109,670,889)	(460,331)	(110,131,220)			
July	159,175,508	(110,131,220)	(460,331)	(110,591,551)			
August	159,175,508	(110,591,551)	(460,331)	(111,051,882)			
September	159,175,508	(111,051,882)	(460,331)	(111,512,213)			
October	159,175,508	(111,512,213)	(460,331)	(111,972,544)			
November	159,175,508	(111,972,544)	(460,331)	(112,432,874)			
December	159,175,508	(112,432,874)	(460,331)	(112,893,205)			
2013 January	159,175,508	(112,893,205)	(460,331)	(113,353,536)			
February	159,175,508	(113,353,536)	(460,331)	(113,813,867)			
March	159,175,508	(113,813,867)	(460,331)	(114,274,198)			
April	159,175,508	(114,274,198)	(460,331)	(114,734,528)			
May	159,175,508	(114,734,528)	(460,331)	(115,194,859)			
June	159,175,508	(115,194,859)	(460,331)	(115,655,190)	159,175,508	(112,893,205)	
	Base Period Amortization =		(5,523,970)	Ref 8.9.3		Ref 8.9.3	
Wyodak fully amortized base =							
	(14,560,711)			14,560,711			
July	144,614,797	(115,655,190)	(405,177)	(101,499,656)			
August	144,614,797	(101,499,656)	(423,244)	(101,922,900)			
September	144,614,797	(101,922,900)	(405,177)	(102,328,077)			
October	144,614,797	(102,328,077)	(405,177)	(102,733,253)			
November	144,614,797	(102,733,253)	(405,177)	(103,138,430)			
December	144,614,797	(103,138,430)	(405,177)	(103,543,607)			
2014 January	144,614,797	(103,543,607)	(405,177)	(103,948,783)			
February	144,614,797	(103,948,783)	(405,177)	(104,353,960)			
March	144,614,797	(104,353,960)	(405,177)	(104,759,136)			
April	144,614,797	(104,759,136)	(405,177)	(105,164,313)			
May	144,614,797	(105,164,313)	(405,177)	(105,569,489)			
June	144,614,797	(105,569,489)	(405,177)	(105,974,666)			
July	144,614,797	(105,974,666)	(405,177)	(106,379,843)			
August	144,614,797	(106,379,843)	(405,177)	(106,785,019)			
September	144,614,797	(106,785,019)	(405,177)	(107,190,196)			
	Sigurd fully amortized base =			1,446,827			
October	143,167,971	(107,190,196)	(395,902)	(106,139,271)			
November	143,167,971	(106,139,271)	(395,902)	(106,535,173)			
December	143,167,971	(106,535,173)	(395,902)	(106,931,075)			
2015 January	143,167,971	(106,931,075)	(395,902)	(107,326,977)			
February	143,167,971	(107,326,977)	(395,902)	(107,722,879)			
March	143,167,971	(107,722,879)	(395,902)	(108,118,782)			
April	143,167,971	(108,118,782)	(395,902)	(108,514,684)			
May	143,167,971	(108,514,684)	(395,902)	(108,910,586)			
June	143,167,971	(108,910,586)	(395,902)	(109,306,488)	143,613,148	(107,371,972)	
	Pro Forma Amortization =		(4,778,648)				

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Regulatory Asset Amortization
 GL Account 140800 - Actuals for 12 Months Ended June 2013

Year	Month	Amount	Accumulated Amount
2012	6	-	159,175,508
2012	7	-	159,175,508
2012	8	-	159,175,508
2012	9	-	159,175,508
2012	10	-	159,175,508
2012	11	-	159,175,508
2012	12	-	159,175,508
2013	1	-	159,175,508
2013	2	-	159,175,508
2013	3	-	159,175,508
2013	4	-	159,175,508
2013	5	-	159,175,508
2013	6	-	159,175,508
13 Mo Average			159,175,508 Ref. 8.9.1

G/L Account Balance Display

Account number: 140800 El Pnt Asst Acq Adj
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2013
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Car.				159,175,508.02
1				159,175,508.02
2				159,175,508.02
3				159,175,508.02
4				159,175,508.02
5				159,175,508.02
6				159,175,508.02
7				159,175,508.02
8				159,175,508.02
9				159,175,508.02
10				159,175,508.02
11				159,175,508.02
12				159,175,508.02
13				159,175,508.02
14				159,175,508.02
15				159,175,508.02
16				159,175,508.02
Total				159,175,508.02

G/L Account Balance Display

Account number: 140800 El Pnt Asst Acq Adj
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2014
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Car.				159,175,508.02
1				159,175,508.02
2				159,175,508.02
3				159,175,508.02
4				159,175,508.02
5				159,175,508.02
6				159,175,508.02
7				159,175,508.02
8				159,175,508.02
9				159,175,508.02
10				159,175,508.02
11				159,175,508.02
12				159,175,508.02
13				159,175,508.02
14				159,175,508.02
15				159,175,508.02
16				159,175,508.02
Total				159,175,508.02

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Regulatory Asset Amortization
 GL Account 145800 - Actuals for 12 Months Ended June 2013

Year	Month	Amount	Accumulated Amount
2012	6	(460,331)	(110,131,220)
2012	7	(460,331)	(110,591,551)
2012	8	(460,331)	(111,051,882)
2012	9	(460,331)	(111,512,212)
2012	10	(460,331)	(111,972,543)
2012	11	(460,331)	(112,432,874)
2012	12	(460,331)	(112,893,205)
2013	1	(460,331)	(113,353,536)
2013	2	(460,331)	(113,813,866)
2013	3	(460,331)	(114,274,197)
2013	4	(460,331)	(114,734,528)
2013	5	(460,331)	(115,194,859)
2013	6	(460,331)	(115,655,190) Ref. 8.9.1
13 Mo Average			(112,893,205) Ref. 8.9.1

G/L Account Balance Display

Account number: 145800 A/Depr Asst Acq Adj
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2013
 All documents in currency: * Display currency: USC

Period	Debit	Credit	Balance	Cumulative balance
Balance Car.				107,369,235.18
1		460,330.81	460,330.81	107,829,565.99
2		460,330.80	460,330.80	108,289,896.79
3		460,330.81	460,330.81	108,750,227.60
4		460,330.82	460,330.82	109,210,558.42
5		460,330.80	460,330.80	109,670,889.22
6		460,330.81	460,330.81	110,131,220.03
7		460,330.81	460,330.81	110,591,550.84
8		460,330.80	460,330.80	111,051,881.64
9		460,330.81	460,330.81	111,512,212.45
10		460,330.80	460,330.80	111,972,543.25
11		460,330.82	460,330.82	112,432,874.07
12		460,330.80	460,330.80	112,893,204.87
13				112,893,204.87
14				112,893,204.87
15				112,893,204.87
16				112,893,204.87
Total		5,523,969.69	5,523,969.69	112,893,204.87

G/L Account Balance Display

Account number: 145800 A/Depr Asst Acq Adj
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2014
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Car.				112,893,204.87
1		460,330.81	460,330.81	113,353,535.68
2		460,330.80	460,330.80	113,813,866.48
3		460,330.81	460,330.81	114,274,197.29
4		460,330.82	460,330.82	114,734,528.11
5		460,330.80	460,330.80	115,194,858.91
6		460,330.81	460,330.81	115,655,189.72
7		423,244.51	423,244.51	116,078,434.23
8		405,176.59	405,176.59	116,483,610.82
9		405,176.61	405,176.61	116,888,787.43
10		405,176.59	405,176.59	117,293,964.02
11				117,293,964.02
12				117,293,964.02
13				117,293,964.02
14				117,293,964.02
15				117,293,964.02
16				117,293,964.02
Total		4,400,759.15	4,400,759.15	117,293,964.02

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Regulatory Asset Amortization
 Cholla Transaction Costs
 Account 187050

	<u>Amortization</u>	<u>Rate Base</u>
	<u>Expense</u>	<u>Rate Base</u>
Pro Forma Amount (Rate Base 13 Mo Avg)	1,122,425	2,899,598
Base Period Amount (Rate Base 13 Mo Avg)	1,181,247	5,144,448
Adjustment	(58,822)	(2,244,850)
	Ref 8.9	Ref 8.9

	<u>Beg Balance</u>	<u>Amortization</u>	<u>End Balance</u>	<u>13 Month Avg</u> <u>Balance</u>
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	
July	5,705,661	(93,535)	5,612,125	
August	5,612,125	(93,535)	5,518,590	
September	5,518,590	(93,535)	5,425,054	
October	5,425,054	(93,535)	5,331,519	
November	5,331,519	(93,535)	5,237,984	
December	5,237,984	(93,535)	5,144,448	
2013 January	5,144,448	(93,535)	5,050,913	
February	5,050,913	(93,535)	4,957,377	
March	4,957,377	(93,535)	4,863,842	
April	4,863,842	(93,535)	4,770,306	
May	4,770,306	(93,535)	4,676,771	
June	4,676,771	(93,535)	4,583,236	5,144,448
Base Period Amortization =		(1,122,425)	Ref 8.9.5	Ref 8.9.5
Escalation Rate =		105.24%		
		(1,181,247)		
July	4,583,236	(93,535)	4,489,700	
August	4,489,700	(93,535)	4,396,165	
September	4,396,165	(93,535)	4,302,629	
October	4,302,629	(93,535)	4,209,094	
November	4,209,094	(93,535)	4,115,558	
December	4,115,558	(93,535)	4,022,023	
2014 January	4,022,023	(93,535)	3,928,488	
February	3,928,488	(93,535)	3,834,952	
March	3,834,952	(93,535)	3,741,417	
April	3,741,417	(93,535)	3,647,881	
May	3,647,881	(93,535)	3,554,346	
June	3,554,346	(93,535)	3,460,811	
July	3,460,811	(93,535)	3,367,275	
August	3,367,275	(93,535)	3,273,740	
September	3,273,740	(93,535)	3,180,204	
October	3,180,204	(93,535)	3,086,669	
November	3,086,669	(93,535)	2,993,133	
December	2,993,133	(93,535)	2,899,598	
2015 January	2,899,598	(93,535)	2,806,063	
February	2,806,063	(93,535)	2,712,527	
March	2,712,527	(93,535)	2,618,992	
April	2,618,992	(93,535)	2,525,456	
May	2,525,456	(93,535)	2,431,921	
June	2,431,921	(93,535)	2,338,385	2,899,598
Pro Forma Amortization =		(1,122,425)		

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Regulatory Asset Amortization
 GL Account 187050 - Actuals for 12 Months Ended June 2013

Year	Month	Amount	Accumulated Amount
2012	6	(93,535)	5,705,661
2012	7	(93,535)	5,612,125
2012	8	(93,535)	5,518,590
2012	9	(93,535)	5,425,054
2012	10	(93,535)	5,331,519
2012	11	(93,535)	5,237,984
2012	12	(93,535)	5,144,448
2013	1	(93,535)	5,050,913
2013	2	(93,535)	4,957,377
2013	3	(93,535)	4,863,842
2013	4	(93,535)	4,770,306
2013	5	(93,535)	4,676,771
2013	6	(93,535)	4,583,236 Ref. 8.9.4
13 Mo Average			5,144,448 Ref. 8.9.4

G/L Account Balance Display

Account number: 187050 Chola Pint Trans Co
 Company code: 1000 PacifiCorp
 Business area: _____
 Fiscal year: 2013
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Car.				6,266,873.14
1		93,535.42	93,535.42-	6,173,337.72
2		93,535.42	93,535.42-	6,079,802.30
3		93,535.42	93,535.42-	5,986,266.88
4		93,535.42	93,535.42-	5,892,731.46
5		93,535.42	93,535.42-	5,799,196.04
6		93,535.42	93,535.42-	5,705,660.62
7		93,535.42	93,535.42-	5,612,125.20
8		93,535.42	93,535.42-	5,518,589.78
9		93,535.42	93,535.42-	5,425,054.36
10		93,535.42	93,535.42-	5,331,518.94
11		93,535.42	93,535.42-	5,237,983.52
12		93,535.42	93,535.42-	5,144,448.10
13				5,144,448.10
14				5,144,448.10
15				5,144,448.10
16				5,144,448.10
Total		1,122,425.04	1,122,425.04-	5,144,448.10

G/L Account Balance Display

Account number: 187050 Chola Pint Trans Co
 Company code: 1000 PacifiCorp
 Business area: _____
 Fiscal year: 2014
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Car.				5,144,448.10
1		93,535.42	93,535.42-	5,050,912.68
2		93,535.42	93,535.42-	4,957,377.26
3		93,535.42	93,535.42-	4,863,841.84
4		93,535.42	93,535.42-	4,770,306.42
5		93,535.42	93,535.42-	4,676,771.00
6		93,535.42	93,535.42-	4,583,235.58
7		93,535.42	93,535.42-	4,489,700.16
8		93,535.42	93,535.42-	4,396,164.74
9		93,535.42	93,535.42-	4,302,629.32
10		93,535.42	93,535.42-	4,209,093.90
11				4,209,093.90
12				4,209,093.90
13				4,209,093.90
14				4,209,093.90
15				4,209,093.90
16				4,209,093.90
Total		935,354.20	935,354.20-	4,209,093.90

Rocky Mountain Power
Utah General Rate Case - June 2015
Regulatory Asset Amortization
Pension Measurement Date Change
Account 187602 and 187624

Deferral and Amortization of Pension and Post-Retirement Date Change

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

		Amortization		
		Expense		
		Pro Forma Period	561,824	
		Base Period	592,121	
			(30,297)	
			Ref 8.9	
	Beginning Balance	Amortization		Ending Balance
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
	July	3,090,033	(46,819)	3,043,215
	August	3,043,215	(46,819)	2,996,396
	September	2,996,396	(46,819)	2,949,577
	October	2,949,577	(46,819)	2,902,758
	November	2,902,758	(46,819)	2,855,940
	December	2,855,940	(46,819)	2,809,121
2013	January	2,809,121	(46,819)	2,762,302
	February	2,762,302	(46,819)	2,715,484
	March	2,715,484	(46,819)	2,668,665
	April	2,668,665	(46,819)	2,621,846
	May	2,621,846	(46,819)	2,575,028
	June	2,575,028	(46,819)	2,528,209
	Base Period Amortization		(561,824)	
	Escalation Rate =		105.39%	
			(592,121)	
	July	2,528,209	(46,819)	2,481,390
	August	2,481,390	(46,819)	2,434,572
	September	2,434,572	(46,819)	2,387,753
	October	2,387,753	(46,819)	2,340,934
	November	2,340,934	(46,819)	2,294,116
	December	2,294,116	(46,819)	2,247,297
2014	January	2,247,297	(46,819)	2,200,478
	February	2,200,478	(46,819)	2,153,660
	March	2,153,660	(46,819)	2,106,841
	April	2,106,841	(46,819)	2,060,022
	May	2,060,022	(46,819)	2,013,203
	June	2,013,203	(46,819)	1,966,385
	July	1,966,385	(46,819)	1,919,566
	August	1,919,566	(46,819)	1,872,747
	September	1,872,747	(46,819)	1,825,929
	October	1,825,929	(46,819)	1,779,110
	November	1,779,110	(46,819)	1,732,291
	December	1,732,291	(46,819)	1,685,473
2015	January	1,685,473	(46,819)	1,638,654
	February	1,638,654	(46,819)	1,591,835
	March	1,591,835	(46,819)	1,545,017
	April	1,545,017	(46,819)	1,498,198
	May	1,498,198	(46,819)	1,451,379
	June	1,451,379	(46,819)	1,404,561
	Pro Forma Period Amortization		(561,824)	

Ref 8.9.7

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Regulatory Asset Amortization
 GL Account 187602 & 187624 - Actuals for 12 Months Ended June 2013

GL187602

Year	Month	Amount	Accumulated Amount
2012	7	(23,598)	1,533,870
2012	8	(23,598)	1,510,272
2012	9	(23,598)	1,486,674
2012	10	(23,598)	1,463,076
2012	11	(23,598)	1,439,478
2012	12	(23,598)	1,415,880
2013	1	(23,598)	1,392,282
2013	2	(23,598)	1,368,684
2013	3	(23,598)	1,345,086
2013	4	(23,598)	1,321,488
2013	5	(23,598)	1,297,890
2013	6	(23,598)	1,274,293

GL187624

Year	Month	Amount	Accumulated Amount
2012	7	(23,221)	1,509,343
2012	8	(23,221)	1,486,123
2012	9	(23,221)	1,462,902
2012	10	(23,221)	1,439,681
2012	11	(23,221)	1,416,461
2012	12	(23,221)	1,393,240
2013	1	(23,221)	1,370,019
2013	2	(23,221)	1,346,799
2013	3	(23,221)	1,323,578
2013	4	(23,221)	1,300,357
2013	5	(23,221)	1,277,137
2013	6	(23,221)	1,253,916

2,528,209 Ref. 8.9.6

G/L Account Balance Display

Account number: 187602 Rg Asset - Pn MMT-UT
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2013
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Car.				1,699,055.87
1		23,598.00	23,598.00-	1,675,457.87
2		23,598.00	23,598.00-	1,651,859.87
3		23,598.00	23,598.00-	1,628,261.87
4		23,598.00	23,598.00-	1,604,663.87
5		23,598.00	23,598.00-	1,581,065.87
6		23,597.99	23,597.99-	1,557,467.88
7		23,598.00	23,598.00-	1,533,869.88
8		23,598.00	23,598.00-	1,510,271.88
9		23,598.00	23,598.00-	1,486,673.88
10		23,598.00	23,598.00-	1,463,075.88
11		23,598.00	23,598.00-	1,439,477.88
12		23,597.99	23,597.99-	1,415,879.89
13				1,415,879.89
14				1,415,879.89
15				1,415,879.89
16				1,415,879.89
Total	283,175.98		283,175.98-	1,415,879.89

G/L Account Balance Display

Account number: 187602 Rg Asset - Pn MMT-UT
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2014
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Car.				1,415,879.89
1		23,598.00	23,598.00-	1,392,281.89
2		23,598.00	23,598.00-	1,368,683.89
3		23,598.00	23,598.00-	1,345,085.89
4		23,598.00	23,598.00-	1,321,487.89
5		23,598.00	23,598.00-	1,297,889.89
6		23,597.99	23,597.99-	1,274,291.90
7		23,598.00	23,598.00-	1,250,693.90
8		23,598.00	23,598.00-	1,227,095.90
9		23,598.00	23,598.00-	1,203,497.90
10		23,598.00	23,598.00-	1,179,899.90
11		23,598.00	23,598.00-	1,179,899.90
12				1,179,899.90
13				1,179,899.90
14				1,179,899.90
15				1,179,899.90
16				1,179,899.90
Total	235,979.99		235,979.99-	1,179,899.90

G/L Account Balance Display

Account number: 187624 Rg Asset - HMT - UT
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2013
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Car.				1,671,888.12
1		23,220.66	23,220.66-	1,648,667.46
2		23,220.67	23,220.67-	1,625,446.79
3		23,220.67	23,220.67-	1,602,226.12
4		23,220.67	23,220.67-	1,579,005.45
5		23,220.67	23,220.67-	1,555,784.78
6		23,220.67	23,220.67-	1,532,564.11
7		23,220.66	23,220.66-	1,509,343.45
8		23,220.67	23,220.67-	1,486,122.78
9		23,220.67	23,220.67-	1,462,902.11
10		23,220.67	23,220.67-	1,439,681.44
11		23,220.67	23,220.67-	1,416,460.77
12		23,220.67	23,220.67-	1,393,240.10
13				1,393,240.10
14				1,393,240.10
15				1,393,240.10
16				1,393,240.10
Total	278,648.02		278,648.02-	1,393,240.10

G/L Account Balance Display

Account number: 187624 Rg Asset - HMT - UT
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2014
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Car.				1,393,240.10
1		23,220.66	23,220.66-	1,370,019.44
2		23,220.67	23,220.67-	1,346,798.77
3		23,220.67	23,220.67-	1,323,578.10
4		23,220.67	23,220.67-	1,300,357.43
5		23,220.67	23,220.67-	1,277,136.76
6		23,220.67	23,220.67-	1,253,916.09
7		23,220.66	23,220.66-	1,230,695.43
8		23,220.67	23,220.67-	1,207,474.76
9		23,220.67	23,220.67-	1,184,254.09
10		23,220.67	23,220.67-	1,161,033.42
11				1,161,033.42
12				1,161,033.42
13				1,161,033.42
14				1,161,033.42
15				1,161,033.42
16				1,161,033.42
Total	232,206.68		232,206.68-	1,161,033.42

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Regulatory Asset Amortization
 Utah Independent Evaluator
 Account 187955

	<u>Amortization</u> <u>Expense</u>	<u>Rate Base</u>
Pro Forma Amount (Rate Base 13 Mo Avg)	(124,302)	(62,151)
Base Period Amount (Rate Base 13 Mo Avg)	63,840	(102,308)
Adjustment	(188,142)	40,157
	Ref 8.9	Ref 8.9

	<u>Beg Balance</u>	<u>Additions</u>	<u>Amortization</u>	<u>End Balance</u>	<u>13 Month Avg</u> <u>Balance</u>
2012 June	8,304	23,674	(5,515)	26,463	
July	26,463	(148,783)	(5,515)	(127,835)	
August	(127,835)	30,452	(5,515)	(102,897)	
September	(102,897)	3,036	(5,515)	(105,376)	
October	(105,376)	7,370	(5,515)	(103,520)	
November	(103,520)	(2,200)	(5,515)	(111,235)	
December	(111,235)	1,810	(5,515)	(114,939)	
2013 January	(114,939)	18,210	(5,515)	(102,244)	
February	(102,244)		(5,515)	(107,758)	
March	(107,758)		(5,515)	(113,273)	
April	(113,273)		(5,515)	(118,788)	
May	(118,788)		(5,515)	(124,302)	
June	(124,302)		(124,302)	(124,302)	(102,308)
		Base Period Amortization =	(60,661)	Ref 8.9.9	Ref 8.9.9
		Escalation Rate =	105.24%		
			(63,840)		
July	(124,302)			(124,302)	
August	(124,302)			(124,302)	
September	(124,302)			(124,302)	
October	(124,302)			(124,302)	
November	(124,302)			(124,302)	
December	(124,302)			(124,302)	
2014 January	(124,302)			(124,302)	
February	(124,302)			(124,302)	
March	(124,302)			(124,302)	
April	(124,302)			(124,302)	
May	(124,302)			(124,302)	
June	(124,302)			(124,302)	
July	(124,302)		10,359	(113,944)	
August	(113,944)		10,359	(103,585)	
September	(103,585)		10,359	(93,227)	
October	(93,227)		10,359	(82,868)	
November	(82,868)		10,359	(72,509)	
December	(72,509)		10,359	(62,151)	
2015 January	(62,151)		10,359	(51,792)	
February	(51,792)		10,359	(41,434)	
March	(41,434)		10,359	(31,075)	
April	(31,075)		10,359	(20,716)	
May	(20,716)		10,359	(10,358)	
June	(10,358)		10,358	0.00	(62,151)
		Pro Forma Amortization =	124,302		

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Regulatory Asset Amortization
 GL Account 187955 - Actuals for 12 Months Ended June 2013

Year	Month	Debit Amount	Credit Amount	Accumulated Amount
2012	6	24,980	(6,820)	26,463
2012	7	1,192	(155,490)	(127,835)
2012	8	24,938		(102,898)
2012	9	32,340	(34,818)	(105,376)
2012	10	17,160	(15,305)	(103,521)
2012	11	6,380	(14,095)	(111,235)
2012	12	8,190	(11,895)	(114,940)
2013	1	18,210	(5,515)	(102,245)
2013	2	-	(5,515)	(107,759)
2013	3	-	(5,515)	(113,274)
2013	4	-	(5,515)	(118,788)
2013	5	-	(5,515)	(124,303)
2013	6	-	-	(124,302) Ref 8.9.8
13 Mo Average				(102,308) Ref 8.9.8

G/L Account Balance Display

Account number: 187955 Defd UT Ind Eval Fee
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2013
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Car				75,739.72
1	25,705.34	36,412.00	10,706.66	65,033.06
2	5,185.00		5,185.00	70,218.06
3	14,240.00	5,185.00	9,055.00	79,273.06
4	15,435.00	9,055.00	6,380.00	85,653.06
5	20,020.00	97,370.00	77,350.00	8,303.06
6	24,979.56	6,820.00	18,159.56	26,462.62
7	1,191.95	155,490.00	154,298.05	127,835.43
8	24,937.50		24,937.50	102,897.93
9	32,340.00	34,818.33	2,478.33	105,376.26
10	17,160.00	15,304.58	1,855.42	103,520.84
11	6,380.00	14,094.59	7,714.59	111,235.43
12	8,190.00	11,894.58	3,704.58	114,940.01
13				114,940.01
14				114,940.01
15				114,940.01
16				114,940.01
Total	195,764.35	386,444.08	190,679.73	114,940.01

G/L Account Balance Display

Account number: 187955 Defd UT Ind Eval Fee
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2014
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Car				114,940.01
1	18,210.00	5,514.58	12,695.42	102,244.59
2		5,514.59	5,514.59	107,759.18
3		5,514.58	5,514.58	113,273.76
4		5,514.58	5,514.58	118,788.34
5		5,514.59	5,514.59	124,302.93
6				124,302.93
7				124,302.93
8				124,302.93
9				124,302.93
10				124,302.93
11				124,302.93
12				124,302.93
13				124,302.93
14				124,302.93
15				124,302.93
16				124,302.93
Total	18,210.00	27,572.92	9,362.92	124,302.93

Rocky Mountain Power
Utah General Rate Case - June 2015
Regulatory Asset Amortization
Weatherization Regulatory Assets

	<u>Jun-13</u>	Escalation Factor to <u>Jun-15</u>	<u>June 2015 Adjustment</u>	
			<u>Amortization Expense</u>	<u>Avg Rate Base</u>
Pro Forma Amount (Rate Base 13 Mo Avg)			-	-
Base Period Amount (Rate Base 13 Mo Avg)	10,532	102.75%	10,821	2,835
Adjustment			<u>(10,821)</u>	<u>(2,835)</u>
			Ref 8.9	Ref 8.9

<u>Description</u>	<u>Year-End</u>			<u>13 Month Average</u>	
	<u>12 ME 6/30/2012</u>	<u>12 ME 6/30/2013</u>	<u>12 ME 6/30/2015</u>	<u>12 ME 6/30/2013</u>	<u>12 ME 6/30/2015</u>
ENERGY FINANSWER - UT 1996	-	-	-	-	-
IND FINANSWER 94	-	-	-	-	-
IND FINANSWER 95	-	-	-	-	-
IND FINANSWER 96	-	-	-	-	-
COMM BUILDING 94	-	-	-	-	-
COMM BUILDING 96	-	-	-	-	-
ENERGY FINANSWER - UT 1994	-	-	-	-	-
ENERGY FINANSWER - UT 1995	-	-	-	-	-
"FINANSWER 12,000 - UTAH 1994"	-	-	-	-	-
ENERGY FINANSWER94	-	-	-	-	-
ENERGY FINANSWER95	-	-	-	-	-
ENERGY FINANSWER96	-	-	-	-	-
IND FINANSWER 94	-	-	-	-	-
IND FINANSWER 95	-	-	-	-	-
IND FINANSWER 96	-	-	-	-	-
COMM RETRO 94	-	-	-	-	-
NET LOST REVN COMM	-	-	-	-	-
NET LOST REVN COMM	-	-	-	-	-
UTAH NET LOST REV - COMM. FINANSWER 1996	-	-	-	-	-
NET LOST REVN 12000	-	-	-	-	-
NET LOST REVN 12000	-	-	-	-	-
NET LOST REVN 12000	-	-	-	-	-
UTAH NET LOST REV - COMM. SPACE - 1994	-	-	-	-	-
NET LOST REVN COMM	-	-	-	-	-
NET LOST REVN COMM	-	-	-	-	-
NET LOST REVN COMM	1,478	-	-	398	-
NET LOST REVN IND	-	-	-	-	-
NET LOST REVN IND	-	-	-	-	-
NET LOST REVN IND	-	-	-	-	-
NET LOST REVN IND	287	-	-	77	-
NET LOST EF RETRO	-	-	-	-	-
NET LOST EF RETRO	1,408	-	-	379	-
NET LOST EF CUSTOM	-	-	-	-	-
NET LOST EF CUSTOM	4,413	-	-	1,188	-
NET LOST EF PRESCRIPT	-	-	-	-	-
NET LOST EF PRESCRIPT	230	-	-	62	-
NET LOST EF COMMERCIAL	-	-	-	-	-
NET LOST EF COMMERCIAL	2,716	-	-	731	-
	<u>10,532</u>	-	-	<u>2,835</u>	-

Note:

Weatherization regulatory asset balances were fully amortized by December 2012. However, on a 13-month average basis, a small balance remains as of June 30, 2013. No addition to these assets are anticipated up to June 30, 2015. This adjustment restates the amortization expense and regulatory asset balances to reflect pro forma balances for June 30, 2015.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Utah Customer Service Deposit Interest	4311	1	931,249	UT	100.000%	931,249	8.10.1
Adjustment to Rate Base:							
Utah Customer Service Deposits	235	1	(15,625,768)	UT	100.000%	(15,625,768)	8.10.1

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 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 2015
Customer Service Deposits**

Customer Service Deposits - Interest Expense

GL 585100

<u>Month</u>	<u>Interest</u>	
Jul-12	77,902	
Aug-12	70,279	
Sep-12	77,003	
Oct-12	73,544	
Nov-12	78,765	
Dec-12	83,358	
Jan-13	80,375	
Feb-13	69,555	
Mar-13	80,565	
Apr-13	81,222	
May-13	75,571	
Jun-13	83,110	
Interest Expense	931,249	Ref. 8.10

Customer Service Deposits - Balances

GL Accounts 230140, 115050

<u>Month</u>	<u>Balance</u>	
Jun-12	15,761,460	
Jul-12	15,028,228	
Aug-12	15,865,376	
Sep-12	15,220,418	
Oct-12	15,266,467	
Nov-12	15,407,465	
Dec-12	15,449,374	
Jan-13	15,626,709	
Feb-13	15,830,658	
Mar-13	15,890,587	
Apr-13	15,583,642	
May-13	16,050,340	
Jun-13	16,154,254	
13-Month Average	15,625,768	Ref. 8.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Operation & Maintenance	537	3	974,983	SG-P	42.628%	415,619	8.11.1
<u>Klamath Relicensing Process Costs</u>							
Adjustment to Rate Base:							
Remove Klamath Relicensing Process Costs	302	1	(51,901,678)	SG-P	42.628%	(22,124,812)	8.11.2
Adjustment to Amortization Reserve:							
Existing Klamath: Remove Accelerated	1111P	1	11,271,215	SG-P	42.628%	4,804,729	8.11.2
Adjustment to Amortization Expense:							
Existing Klamath: Remove Accelerated	404IP	1	(5,571,590)	SG-P	42.628%	(2,375,075)	8.11.2
Add Back Base Period Klamath Relicensing	404IP	1	3,230,007	UT	100.000%	3,230,007	8.11.2
Add Increm. Pro Forma Klamath Relicensing	404IP	3	1,253,436	UT	100.000%	1,253,436	8.11.2
			<u>(1,088,148)</u>			<u>2,108,367</u>	
<u>Klamath Existing Plant</u>							
Adjustment to Depreciation Reserve:							
Existing Klamath: Remove Accelerated	108HP	1	7,300,166	SG-P	42.628%	3,111,938	8.11.3

Description of Adjustment:

This adjustment accounts for certain test period items related to the Klamath Hydroelectric Settlement Agreement (KHSA). As per the stipulation in Docket No. 11-035-200, the Company is allowed to depreciate the Klamath Dam facilities through December 2022.

This adjustment removes the accelerated accumulated depreciation associated with the existing Klamath facilities that was booked starting January 1, 2011. Adjustment 6.1 removes the offsetting accelerated depreciation expense included in the base period and reflects test period depreciation expense at approved levels through 2022. Adjustment 8.6 includes the pro forma plant additions for the test period.

This adjustment also removes from results the relicensing and process cost intangible asset along with the associated accumulated amortization balance and the booked amortization expense for this item. Amortization expense for the relicensing and process costs are reflected in test period results through this adjustment using the methodology approved in Docket No. 11-035-200.

This adjustment also restates the base period to the test period operational and maintenance costs related to the Klamath facilities.

The related tax impact of this adjustment is included in adjustments 7.6, 7.7, and 7.8.

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Klamath Hydroelectric Settlement Agreement Adjustment
 Klamath Implementation O&M Expenses

	<u>12 ME June 2013</u>	<u>12 ME June 2015</u>	<u>Increase to Test</u>	<u>Inflation*</u>	<u>Adjustment</u>
	<u>Actuals</u>	<u>Forecast</u>	<u>Period</u>	<u>(D)</u>	<u>(E = C - D)</u>
	<u>(A)</u>	<u>(B)</u>	<u>(C = B - A)</u>		
Administration/Management	378,282	511,680	133,398	7,380	126,018
Aquatic Habitat/Hatcheries	1,851,099	2,373,421	522,322	36,112	486,211
Terrestrial Improvements	35,000	36,236	1,236	683	553
Water Measurement/Monitoring	337,894	528,185	190,291	6,592	183,700
Water Quality Improvement	229,091	412,062	182,971	4,469	178,502
Klamath Implementation Total	2,831,366	3,861,584	1,030,218	55,235	974,983
					Ref 8.11

* Inflation is included in Adjustment 4.11

The escalation factor used in this adjustment is a weighted average based on unadjusted operations and maintenance FERC account balances for the twelve months ended June 2013.

Hydro average: 1.951%

Rocky Mountain Power
Utah General Rate Case - June 2015
Klamath Hydroelectric Settlement Agreement Adjustment

Remove Base Year Klamath Relicensing & Settlement Process Costs

In-Service Date Dec-10

	June 2013	13-Month Average	
Gross EPIS	42,030,535	51,901,678	Ref. 8.11
Amortization Reserve	(11,862,676)	(11,271,215)	Ref. 8.11
Amortization Expense	5,571,590		Ref. 8.11

Consistent with the stipulation in Docket No. 11-035-200, total company net unrecovered Relicensing & Process costs are excluded from rate base.

Adjust Utah's Allocated Share of Relicensing & Settlement Process Costs Amortization to Test Year Levels

	12 Months Ending Jun-13	12 Months Ending Jun-15	Pro Forma Adjustment	
Amortization Expense	3,230,007	4,483,442	1,253,436	Ref 8.11
	Ref 8.11	below		

Period	Beginning Balance	Amortization Expense ⁽²⁾	Interest	Ending Balance
Oct-12	35,306,774 ⁽¹⁾	(241,045)	78,999	35,144,728
Nov-12	35,144,728	(373,620)	156,437	34,927,544
Dec-12	34,927,544	(373,620)	155,465	34,709,389
Jan-13	34,709,389	(373,620)	154,489	34,490,257
Feb-13	34,490,257	(373,620)	153,508	34,270,145
Mar-13	34,270,145	(373,620)	152,523	34,049,047
Apr-13	34,049,047	(373,620)	151,534	33,826,961
May-13	33,826,961	(373,620)	150,540	33,603,880
Jun-13	33,603,880	(373,620)	149,541	33,379,801
	Base Period Amortization =	(3,230,007) above		
Jul-13	33,379,801	(373,620)	148,539	33,154,720
Aug-13	33,154,720	(373,620)	147,531	32,928,631
Sep-13	32,928,631	(373,620)	146,520	32,701,531
Oct-13	32,701,531	(373,620)	145,503	32,473,414
Nov-13	32,473,414	(373,620)	144,483	32,244,276
Dec-13	32,244,276	(373,620)	143,457	32,014,113
Jan-14	32,014,113	(373,620)	142,427	31,782,920
Feb-14	31,782,920	(373,620)	141,393	31,550,692
Mar-14	31,550,692	(373,620)	140,353	31,317,426
Apr-14	31,317,426	(373,620)	139,310	31,083,115
May-14	31,083,115	(373,620)	138,261	30,847,756
Jun-14	30,847,756	(373,620)	137,208	30,611,343
Jul-14	30,611,343	(373,620)	136,150	30,373,873
Aug-14	30,373,873	(373,620)	135,087	30,135,340
Sep-14	30,135,340	(373,620)	134,020	29,895,739
Oct-14	29,895,739	(373,620)	132,947	29,655,066
Nov-14	29,655,066	(373,620)	131,870	29,413,317
Dec-14	29,413,317	(373,620)	130,789	29,170,485
Jan-15	29,170,485	(373,620)	129,702	28,926,567
Feb-15	28,926,567	(373,620)	128,610	28,681,557
Mar-15	28,681,557	(373,620)	127,514	28,435,451
Apr-15	28,435,451	(373,620)	126,413	28,188,243
May-15	28,188,243	(373,620)	125,306	27,939,929
Jun-15	27,939,929	(373,620)	124,195	27,690,504
	Pro Forma Amortization =	(4,483,442) above		

(1) Balance of \$81,814,435 multiplied by SG factor of 43.1547% per 11-035-200

(2) Amortization needed to fully amortize the relicensing/process costs by 12/31/2022. Actual amortization is not included in unadjusted results.

Rocky Mountain Power
 Utah General Rate Case - June 2015
 Klamath Hydroelectric Settlement Agreement Adjustment

Remove Existing Klamath Accumulated Accelerated Depreciation in the 12 Months Ended June 2013

	Accelerated Depreciation Reserve	
Jun-12	6,863,850	
Jul-12	7,264,963	
Aug-12	7,665,841	
Sep-12	6,865,916	
Oct-12	6,949,004	
Nov-12	7,052,338	
Dec-12	7,156,964	
Jan-13	7,258,427	
Feb-13	7,360,251	
Mar-13	7,462,324	
Apr-13	7,565,004	
May-13	7,667,256	
Jun-13	7,770,022	
13 Mo Average	<u>7,300,166</u>	Ref 8.11

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Remove Condit O&M Expense	539	1	(46,816)	SG-P	42.628%	(19,957)	8.12.1
Remove Snake Creek O&M Expense	539	1	(418)	SG-U	42.628%	(178)	8.12.1
Remove St. Anthony O&M Expense	539	1	(50,022)	SG-U	42.628%	(21,324)	8.12.1
			<u>(97,257)</u>			<u>(41,459)</u>	
Adjustment to Depreciation Expense:							
Remove Deseret Depr Exp - Steam	403SP	1	(190,301)	SG	42.628%	(81,122)	8.12.1
Remove Condit Depr Exp - Hydro	403HP	1	(2,224,227)	SG-U	42.628%	(948,151)	8.12.1
Remove Condit Depr Exp - Trans	403TP	1	(19,435)	SG	42.628%	(8,285)	8.12.1
			<u>(2,243,662)</u>			<u>(956,435)</u>	
Remove St. Anthony Depr Exp - Hydro	403HP	1	(41,417)	SG-U	42.628%	(17,655)	8.12.1
Remove St. Anthony Depr Exp - Trans	403TP	1	(2,106)	SG	42.628%	(898)	8.12.1
Remove St. Anthony Depr Exp - Dist	403361	1	(112)	ID	0.000%	-	8.12.1
			<u>(43,635)</u>			<u>(18,553)</u>	
Adjustment to Rate Base:							
Remove Deseret Power:							
Steam Plant In Service	314	1	(7,929,332)	SG	42.628%	(3,380,141)	8.12.1
Depreciation Reserve - Steam	108SP	1	323,223	SG	42.628%	137,784	8.12.1
			<u>(7,606,110)</u>			<u>(3,242,357)</u>	
Remove Condit Hydroelectric:							
Hydro Plant In Service	332	1	(523,791)	SG-P	42.628%	(223,283)	8.12.1
Transmission Plant In Service	353	1	(925,576)	SG	42.628%	(394,557)	8.12.1
Depreciation Reserve - Hydro	108HP	1	461,718	SG-P	42.628%	196,823	8.12.1
Depreciation Reserve - Trans	108TP	1	441,025	SG	42.628%	188,001	8.12.1
			<u>(546,624)</u>			<u>(233,017)</u>	
Remove St. Anthony Hydro:							
Hydro Plant In Service	332	1	(1,337,279)	SG-U	42.628%	(570,059)	8.12.1
Transmission Plant In Service	353	1	(120,563)	SG	42.628%	(51,394)	8.12.1
Distribution Plant In Service	361	1	(7,286)	ID	0.000%	-	8.12.1
Depreciation Reserve - Hydro	108HP	1	467,624	SG-U	42.628%	199,340	8.12.1
Depreciation Reserve - Trans	108TP	1	34,752	SG	42.628%	14,814	8.12.1
Depreciation Reserve - Dist	108361	1	2,154	ID	0.000%	-	8.12.1
			<u>(960,599)</u>			<u>(407,299)</u>	

Description of Adjustment:

This adjusts the Company's filing for various assets that have been sold or removed, including the removal of Deseret Power's portion of the Hunter unit 2 scrubber and turbine upgrade, the decommissioning of the Condit hydroelectric plant, and the sale of the St. Anthony Hydro project in Idaho.

The related tax impact of this adjustment is included in adjustments 7.6, 7.7 and 7.8.

Rocky Mountain Power
Utah General Rate Case - June 2015
Misc. Asset Sales and Removals

Asset	Account	June 2013 13-Month Avg Balance	June 2015 13-Month Avg Balance	Adjustment	
Deseret Power - Hunter Projects					
EPIS - Steam	314	7,929,332	-	(7,929,332)	Ref. 8.12
Depreciation Reserve	108SP	(323,223)	-	323,223	Ref. 8.12
Condit Hydroelectric Project					
EPIS - Hydro	332	523,791	-	(523,791)	Ref. 8.12
EPIS - Trans	353	925,576	-	(925,576)	Ref. 8.12
Dep. Res. - Hydro	108HP	(461,718)	-	461,718	Ref. 8.12
Dep. Res. - Trans	108TP	(441,025)	-	441,025	Ref. 8.12
St. Anthony Hydro Project					
EPIS - Hydro	332	1,337,279	-	(1,337,279)	Ref. 8.12
EPIS - Trans	353	120,563	-	(120,563)	Ref. 8.12
EPIS - Dist	361	7,286	-	(7,286)	Ref. 8.12
Dep. Res. - Hydro	108HP	(467,624)	-	467,624	Ref. 8.12
Dep. Res. - Trans	108TP	(34,752)	-	34,752	Ref. 8.12
Dep. Res. - Dist	108361	(2,154)	-	2,154	Ref. 8.12
		12 Months Ended June 2013	12 Months Ending June 2015	Adjustment	
Depreciation Expense					
Deseret Power - Hunter Projects					
Depreciation Expense	403SP	190,301	-	(190,301)	Ref. 8.12
Condit Hydroelectric Project					
Depreciation Expense - Hydro	403HP	2,224,227	-	(2,224,227)	Ref. 8.12
Depreciation Expense - Trans	403TP	19,435	-	(19,435)	Ref. 8.12
St. Anthony Hydro Project					
Depreciation Expense - Hydro	403HP	41,417	-	(41,417)	Ref. 8.12
Depreciation Expense - Trans	403TP	2,106	-	(2,106)	Ref. 8.12
Depreciation Expense - Dist	403361	112	-	(112)	Ref. 8.12
		12 Months Ended June 2013	12 Months Ending June 2015	Adjustment	
O&M Expense					
Condit Hydroelectric Project					
O&M Expense	535	3,575	-	(3,575)	
	537	43,206	-	(43,206)	
	539	(1,753)	-	1,753	
	545	1,788	-	(1,788)	
				<u>(46,816)</u>	Ref. 8.12
Snake Creek					
O&M Expense	539	764	-	(764)	
	542	(346)	-	346	
				<u>(418)</u>	Ref. 8.12
St. Anthony Hydro Project					
O&M Expense	535	585	-	(585)	
	537	324	-	(324)	
	539	48,115	-	(48,115)	
	540	42	-	(42)	
	542	2	-	(2)	
	544	552	-	(552)	
	545	402	-	(402)	
				<u>(50,022)</u>	Ref. 8.12

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Accelerated Depreciation Expense	403SP	3	(27,588,057)	SG	42.628%	(11,760,324)	8.13.1
Add Carbon Reg. Asset Amort. Expense	404IP	3	1,707,987	SG	42.628%	728,086	8.13.1
Adjustment to Rate Base:							
Add Carbon Unrecovered Plant Reg Asset	182M	3	10,563,245	SG	42.628%	4,502,934	8.13.1
Add Excess Depreciation Reserve	108SP	3	23,455,433	SG	42.628%	9,998,656	8.13.1
Adjustment to Tax:							
<u>Remove Accelerated Depreciation Expense:</u>							
Schedule M Addition	SCHMAT	3	(27,588,057)	SG	42.628%	(11,760,324)	
Deferred Tax Expense	41010	3	10,469,944	SG	42.628%	4,463,161	
Accumulated Deferred Tax Balance	282	3	(11,289,031)	SG	42.628%	(4,812,324)	
<u>Carbon Unrecovered Plant:</u>							
Schedule M Addition	SCHMAT	3	1,707,987	SG	42.628%	728,086	
Deferred Tax Expense	41110	3	(648,198)	SG	42.628%	(276,316)	
Accumulated Deferred Tax Balance	283	3	(4,088,636)	SG	42.628%	(1,742,917)	

Description of Adjustment:

As described in the Company's application in Docket No. 12-035-79, the Carbon plant (a coal-fired generation facility located in Carbon County, Utah) is scheduled to be retired in early 2015 to comply with environmental and air quality regulations. In Docket No. 12-035-79, the Company requested approval to transfer the net book value of the Carbon plant to a regulatory asset once the facility is retired and to amortize the regulatory asset through 2020, the remaining depreciable life of the facility. This matter was addressed in the Company's 2012 general rate case (Docket No. 11-035-200). In that proceeding, stipulating parties agreed to the Company's proposal in Docket 12-035-79 to transfer the remaining plant balance at the time of retirement to a regulatory asset and amortization of the balance through 2022. In Docket No. 13-035-02, depreciation rates for Carbon were established effective January 1, 2014, to fully depreciate plant by April 2015.

This adjustment: 1) removes from results the accelerated depreciation expense for the Carbon plant; 2) adds back to rate base incremental depreciation reserve associated with the Carbon plant accelerated depreciation expense; 3) includes in rate base the unrecovered plant regulatory asset for Carbon; and 4) adds to the test period amortization expense for the unrecovered plant regulatory asset.

Rocky Mountain Power
Utah General Rate Case - June 2015
Carbon Plant Adjustment

Existing rate: 3.022%
Accelerated rate: 31.761%

Plant Activity	Balance	Depreciation Existing Rates	Depreciation Accelerated Rates	Reserve Existing Rates	Reserve Accelerated Rates	Excess Reserve Booked	Unrecovered Plant - Existing Rates	Unrecovered Plant Regulatory Asset	Amortization (1)	Net Regulatory Asset (2)
Beg. Bal. - June 2013	120,722,890			(67,897,891)	(67,897,891)		52,824,999	-	-	-
Jul 2013	120,774,855	304,097	304,097	(68,201,988)	(68,201,988)	-	52,572,868	-	-	-
Aug 2013	120,776,034	304,164	304,164	(68,506,151)	(68,506,151)	-	52,269,883	-	-	-
Sep 2013	120,776,127	304,165	304,165	(68,810,317)	(68,810,317)	-	51,965,811	-	-	-
Oct 2013	120,776,221	304,166	304,166	(69,114,482)	(69,114,482)	-	51,661,738	-	-	-
Nov 2013	120,895,810	304,316	304,316	(69,418,799)	(69,418,799)	-	51,477,012	-	-	-
Dec 2013	121,255,865	304,920	304,920	(69,723,719)	(69,723,719)	-	51,532,146	-	-	-
Jan 2014	121,255,865	305,374	3,209,380	(70,029,093)	(72,933,098)	(2,904,006)	51,226,772	-	-	-
Feb 2014	121,255,865	305,374	3,209,380	(70,334,466)	(76,142,478)	(5,808,012)	50,921,399	-	-	-
Mar 2014	121,255,865	305,374	3,209,380	(70,639,840)	(79,351,858)	(8,712,018)	50,616,025	-	-	-
Apr 2014	121,255,865	305,374	3,209,380	(70,945,214)	(82,561,237)	(11,616,024)	50,310,651	-	-	-
May 2014	121,255,865	305,374	3,209,380	(71,250,587)	(85,770,617)	(14,520,030)	50,005,278	-	-	-
Jun 2014	121,255,866	305,374	3,209,380	(71,555,961)	(88,979,996)	(17,424,036)	49,699,905	-	-	-
Jul 2014	121,255,866	305,374	3,209,380	(71,861,335)	(92,189,376)	(20,328,042)	49,394,532	-	-	-
Aug 2014	121,255,866	305,374	3,209,380	(72,166,708)	(95,398,756)	(23,232,047)	49,089,158	-	-	-
Sep 2014	121,255,866	305,374	3,209,380	(72,472,082)	(98,608,135)	(26,136,053)	48,783,784	-	-	-
Oct 2014	121,255,866	305,374	3,209,380	(72,777,456)	(101,817,515)	(29,040,059)	48,478,411	-	-	-
Nov 2014	121,255,866	305,374	3,209,380	(73,082,829)	(105,026,895)	(31,944,065)	48,173,037	-	-	-
Dec 2014	121,255,866	305,374	3,209,380	(73,388,203)	(108,236,274)	(34,848,071)	47,867,663	-	-	-
Jan 2015	121,255,866	305,374	3,209,380	(73,693,577)	(111,445,654)	(37,752,077)	47,562,290	-	-	-
Feb 2015	121,255,866	305,374	3,209,380	(73,998,950)	(114,655,034)	(40,656,083)	47,256,916	-	-	-
Mar 2015	121,255,866	305,374	3,209,380	(74,304,324)	(117,864,413)	(43,560,089)	46,951,542	-	-	-
Apr 2015	(121,255,866)	152,687	1,604,690	-	-	-	46,798,856	341,597	46,457,258	46,457,258
May 2015	-	-	-	-	-	-	46,798,856	683,195	45,774,063	45,774,063
Jun 2015	-	-	-	-	-	-	46,798,856	683,195	45,090,868	45,090,868
Test period depreciation expense:	2,901,050	30,489,106	30,489,106	23,455,433	23,455,433	Ref 8.13	1,707,987	10,563,245	Ref 8.13	13 Month Average

Add back excess reserve:
13 Month Average

Remove accelerated depreciation expense from test period:
Existing Depreciation Expense 2,901,050
Accelerated Depreciation Expense 30,489,106
(27,588,057)
Ref 8.13

(1) Add test period amortization of unrecovered plant regulatory asset
(2) Add unrecovered plant regulatory asset to rate base

\$46.8m regulatory asset is comprised of unrecovered Carbon plant as of April 2015 utilizing existing rates.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Net Prepaid Balance	182M	3	280,974,096	SO	42.470%	119,330,500	8.14.1
Adjustment to Tax:							
Accumulated Deferred Tax Balance	283	3	(118,983,500)	SO	42.470%	(50,532,632)	8.14.1

Description of Adjustment:

This adjustment adds into rate base the Company's net prepaid asset associated with its pension and other post-retirement welfare plans, net of associated accumulated deferred income taxes. Adding this balance to rate base compensates the Company for costs incurred to finance contributions to its pension and other postretirement welfare plans, which, on a net basis, have exceeded net periodic benefit cost recognized under Generally Accepted Accounting Principles (GAAP) Accounting Standards Codification 715 (formerly FAS 87 and 106). This GAAP expense is the basis for recovery and does not capture the costs to finance contributions that may be required in excess of GAAP expense based on the pension plan's funding requirements. Funding requirements differ from GAAP expense as such requirements are set forth by Employee Retirement Income Security Act (ERISA), including the provisions of the Pension Protection Act of 2006. Over the life of a plan, contributions and GAAP expense will equal. See also direct testimony of Company witness Mr. Douglas K. Stuver.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Amortization Expense	404IP	3	35,000	UT	100.000%	35,000	8.15.1
Adjustment to Rate Base:							
Regulatory Asset	182M	3	665,000	UT	100.000%	665,000	8.15.1
Adjustment to Tax:							
Schedule M Addition	SCHMAT	3	35,000	UT	100.000%	35,000	
Deferred Tax Expense	41110	3	(13,283)	UT	100.000%	(13,283)	
Accumulated Deferred Tax Balance	283	3	(252,374)	UT	100.000%	(252,374)	

Description of Adjustment:

This adjustment includes in the test period the regulatory asset and amortization for liquidated damages payments received by the Company for the Bridger and Naughton facilities as agreed to by parties and approved by the Commission in Docket No. 13-035-32 (2012 Utah EBA). The regulatory asset represents Utah's share of the liquidated damages payments, the value of which were passed through to customers as an adjustment to the 2012 EBA as opposed to being included in results as a credit to electric plant in service. As specified in Docket No. 13-035-32, the amortization period for the regulatory asset is 20 years beginning January 1, 2014.

Rocky Mountain Power
Utah General Rate Case June 2015
Bridger and Naughton Liquidated Damages

Date	Beginning Balance	Amortization Expense	Ending Balance
Jan-14	700,000	2,917	697,083
Feb-14	697,083	2,917	694,167
Mar-14	694,167	2,917	691,250
Apr-14	691,250	2,917	688,333
May-14	688,333	2,917	685,417
Jun-14	685,417	2,917	682,500
Jul-14	682,500	2,917	679,583
Aug-14	679,583	2,917	676,667
Sep-14	676,667	2,917	673,750
Oct-14	673,750	2,917	670,833
Nov-14	670,833	2,917	667,917
Dec-14	667,917	2,917	665,000
Jan-15	665,000	2,917	662,083
Feb-15	662,083	2,917	659,167
Mar-15	659,167	2,917	656,250
Apr-15	656,250	2,917	653,333
May-15	653,333	2,917	650,417
Jun-15	650,417	2,917	647,500

Amortization Expense - 12 Month Ending June 2015 **35,000**

Regulatory Asset Balance - 13 Month Ave. June 2015 **Ref 8.15 665,000**
Ref 8.15

**Rocky Mountain Power
Utah General Rate Case – June 2015
Normalized Results of Operations – Rolled-In**

Page 9.0 – 9.39: Reference – Attachment R746-700-22.B.4, Folder, 'JAM model tab 2 – Rolled-In Basis', File, 'Tab 9 – JAM Model Excel Tab 2_ Rolled-In'

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDING JUNE 2015
FILE:	UT GRC JAM - June 2015 Test Period
PREPARED BY:	Revenue Requirement Department
DATE:	12/14/2013
TIME:	10:54:36 AM
TYPE OF RATE BASE:	13-Month Average
ALLOCATION METHOD:	ROLLED-IN
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident 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	1.615
FEDERAL/STATE COMBINED RATE	37.95%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.38%	5.28%	2.555%
PREFERRED	0.02%	6.75%	0.001%
COMMON	51.60%	10.00%	5.160%
	<u>100.00%</u>		<u>7.716%</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
13-Month Average

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	JUNE 2013 ACTUAL RESULTS		JUNE 2015 NORMALIZED RESULTS	
		TOTAL	UTAH	TOTAL	UTAH
1 Operating Revenues					
2 General Business Revenues	9.3	4,440,553,238	1,939,614,638	4,446,426,363	1,884,107,463
3 Interdepartmental	9.3	0	0	0	0
4 Special Sales	9.3	328,817,227	135,326,219	361,434,449	149,230,392
5 Other Operating Revenues	9.4	204,043,999	81,139,726	177,957,091	70,387,117
6 Total Operating Revenues	9.4	<u>4,973,414,464</u>	<u>2,156,080,583</u>	<u>4,985,817,904</u>	<u>2,103,724,971</u>
7					
8 Operating Expenses:					
9 Steam Production	9.5	1,088,441,448	458,734,056	1,180,564,072	497,679,321
10 Nuclear Production	9.6	0	0	0	0
11 Hydro Production	9.7	38,234,151	16,298,575	41,202,492	17,563,929
12 Other Power Supply	9.9	1,045,573,188	450,257,528	1,001,264,172	428,060,883
13 Transmission	9.10	201,709,294	85,930,306	212,186,218	90,397,853
14 Distribution	9.12	204,447,520	83,148,950	207,724,697	84,434,717
15 Customer Accounting	9.12	87,552,407	34,191,361	89,076,168	34,650,973
16 Customer Service & Infor	9.13	109,336,777	50,948,786	18,511,489	4,770,211
17 Sales	9.13	0	0	0	0
18 Administrative & General	9.14	193,795,857	80,957,095	147,136,724	60,710,458
19					
20 Total O & M Expenses	9.14	<u>2,969,090,641</u>	<u>1,260,466,657</u>	<u>2,897,666,032</u>	<u>1,218,268,346</u>
21					
22 Depreciation	9.16	572,553,051	237,353,568	647,565,138	262,390,668
23 Amortization	9.17	53,648,631	22,373,319	50,677,105	22,885,961
24 Taxes Other Than Income	9.17	163,744,910	56,381,205	179,488,279	63,068,116
25 Income Taxes - Federal	9.20	12,635,438	21,573,999	151,096,351	48,273,748
26 Income Taxes - State	9.20	10,954,096	6,869,149	30,364,405	10,751,193
27 Income Taxes - Def Net	9.19	257,849,217	112,745,649	91,192,528	63,481,630
28 Investment Tax Credit Adj.	9.17	(1,831,667)	(1,502,644)	(4,995,526)	(4,098,178)
29 Misc Revenue & Expense	9.4	(435,263)	(266,711)	480,110	682,017
30					
31 Total Operating Expenses	9.20	<u>4,038,209,054</u>	<u>1,715,994,191</u>	<u>4,043,534,423</u>	<u>1,685,703,501</u>
32					
33 Operating Revenue for Return		<u>935,205,410</u>	<u>440,086,392</u>	<u>942,283,481</u>	<u>418,021,470</u>
34					
35 Rate Base:					
36 Electric Plant in Service	9.30	23,605,170,060	10,033,832,359	25,693,450,383	10,912,081,614
37 Plant Held for Future Use	9.31	49,098,056	20,907,184	43,898,698	18,651,670
38 Misc Deferred Debits	9.33	311,085,926	39,292,022	621,010,303	170,287,197
39 Elec Plant Acq Adj	9.31	46,282,303	19,729,367	36,241,176	15,449,004
40 Nuclear Fuel	9.31	0	0	0	0
41 Prepayments	9.32	32,526,049	13,702,489	32,526,049	13,702,489
42 Fuel Stock	9.32	264,624,815	111,067,593	232,716,649	97,675,186
43 Material & Supplies	9.32	204,876,482	86,820,549	204,876,482	86,820,549
44 Working Capital	9.33	59,104,798	26,494,229	59,557,915	26,232,065
45 Weatherization Loans	9.31	(6,814,340)	4,640,730	(6,817,175)	4,637,895
46 Miscellaneous Rate Base	9.34	0	0	0	0
47					
48 Total Electric Plant		<u>24,565,954,148</u>	<u>10,356,486,522</u>	<u>26,917,460,480</u>	<u>11,345,537,670</u>
49					
50 Rate Base Deductions:					
51 Accum Prov For Depr	9.38	(7,379,345,761)	(2,947,460,107)	(8,111,260,441)	(3,234,910,020)
52 Accum Prov For Amort	9.39	(502,655,381)	(212,964,427)	(523,484,727)	(221,249,967)
53 Accum Def Income Taxes	9.35	(3,634,945,474)	(1,553,478,568)	(4,165,943,608)	(1,804,104,719)
54 Unamortized ITC	9.35	(2,606,988)	(108,793)	(788,852)	(80,741)
55 Customer Adv for Const	9.34	(20,902,843)	(8,237,438)	(20,902,843)	(9,924,958)
56 Customer Service Deposits	9.34	0	0	(15,625,768)	(15,625,768)
57 Misc. Rate Base Deductions	9.34	(105,083,207)	(30,517,434)	(104,911,820)	(30,313,047)
58					
59 Total Rate Base Deductions		<u>(11,645,539,654)</u>	<u>(4,752,766,766)</u>	<u>(12,942,918,059)</u>	<u>(5,316,209,220)</u>
60					
61 Total Rate Base		<u>12,920,414,494</u>	<u>5,603,719,756</u>	<u>13,974,542,421</u>	<u>6,029,328,450</u>
62					
63 Return on Rate Base		7.238%	7.853%	6.743%	6.933%
64					
65 Return on Equity		9.073%	10.266%	8.113%	8.482%
66 Net Power Costs		1,529,690,650	644,727,437	1,521,859,578	641,066,300
67 100 Basis Points in Equity:					
68 Revenue Requirement Impact		107,450,439	46,602,386	116,216,915	50,141,889
69 Rate Base Decrease		(859,814,720)	(345,496,778)	(993,424,037)	(417,665,379)

ROLLED-IN 13-Month Average				JUNE 2013		JUNE 2015		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
214	500	Operation Supervision & Engineering						
215		P	SG		17,159,297	7,314,719	17,243,764	7,350,726
216		P	SG		1,400,062	596,823	1,442,543	614,932
217				B2	18,559,359	7,911,542	18,686,306	7,965,658
218								
219	501	Fuel Related-Non NPC						
220		P	SE		13,951,393	5,855,640	14,205,113	5,962,130
221		P	SE		-	-	-	-
222		P	SE		-	-	-	-
223		P	SE		-	-	-	-
224		P	SE		3,663,243	1,537,526	3,774,392	1,584,177
225				B2	17,614,636	7,393,166	17,979,505	7,546,308
226								
227	501NPC	Fuel Related-NPC						
228		P	S		183,669	-	-	-
229		P	SE		715,201,106	300,182,225	776,505,423	325,912,703
230		P	SE		-	-	-	-
231		P	SE		-	-	-	-
232		P	SE		50,877,990	21,354,369	50,877,990	21,354,369
233				B2	766,262,765	321,536,594	827,383,413	347,267,071
234								
235		Total Fuel Related			783,877,402	328,929,760	845,362,918	354,813,379
236								
237	502	Steam Expenses						
238		P	SG		34,934,764	14,892,102	35,744,726	15,237,375
239		P	SG		7,791,538	3,321,402	8,027,946	3,422,178
240				B2	42,726,302	18,213,504	43,772,672	18,659,554
241								
242	503	Steam From Other Sources-Non-NPC						
243		P	SE		-	-	-	-
244				B2	-	-	-	-
245								
246	503NPC	Steam From Other Sources-NPC						
247		P	SE		3,995,105	1,676,814	3,757,234	1,576,976
248				B2	3,995,105	1,676,814	3,757,234	1,576,976
249								
250	505	Electric Expenses						
251		P	SG		3,091,820	1,317,991	3,162,188	1,347,988
252		P	SG		866,673	369,448	892,969	380,658
253				B2	3,958,492	1,687,439	4,055,157	1,728,645
254								
255	506	Misc. Steam Expense						
256		P	SG		52,211,102	22,256,714	53,129,616	22,648,261
257		P	SE		-	-	-	-
258		P	SG		1,869,299	796,851	1,926,017	821,029
259				B2	54,080,401	23,053,565	55,055,633	23,469,290
260								
261	507	Rents						
262		P	SG		426,655	181,876	439,601	187,394
263		P	SG		-	-	-	-
264				B2	426,655	181,876	439,601	187,394
265								
266	510	Maint Supervision & Engineering						
267		P	SG		4,288,882	1,828,278	18,248,135	7,778,873
268		P	SG		2,684,420	1,144,323	(833,680)	(355,384)
269				B2	6,973,302	2,972,601	17,414,455	7,423,489
270								
271								
272								
273	511	Maintenance of Structures						
274		P	SG		26,816,625	11,431,476	27,509,704	11,726,924
275		P	SG		668,927	285,152	688,943	293,685
276				B2	27,485,552	11,716,628	28,198,648	12,020,609
277								
278	512	Maintenance of Boiler Plant						
279		P	SG		94,768,838	40,398,361	107,695,257	45,908,676
280		P	SG		7,647,764	3,260,113	11,048,045	4,709,596
281				B2	102,416,602	43,658,474	118,743,302	50,618,271
282								
283	513	Maintenance of Electric Plant						
284		P	SG		28,781,888	12,269,234	29,498,312	12,574,634
285		P	SG		774,188	330,023	797,354	339,898
286				B2	29,556,075	12,599,257	30,295,665	12,914,532
287								
288	514	Maintenance of Misc. Steam Plant						
289		P	SG		10,256,178	4,372,036	10,528,876	4,488,283
290		P	SG		4,130,022	1,760,559	4,253,605	1,813,240
291				B2	14,386,200	6,132,595	14,782,481	6,301,523
292								
293		Total Steam Power Generation		B2	1,088,441,448	458,734,056	1,180,564,072	497,679,321

ROLLED-IN 13-Month Average				JUNE 2013 ACTUAL RESULTS		JUNE 2015 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
357	537	Hydraulic Expenses						
358		P	DGP		-	-	-	-
359		P	SG		4,237,349	1,806,311	5,273,079	2,247,825
360		P	SG		189,105	80,612	192,096	81,887
361								
362				B2	<u>4,426,454</u>	<u>1,886,923</u>	<u>5,465,175</u>	<u>2,329,712</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		12,171,664	5,188,576	12,316,158	5,250,171
374		P	SG		5,519,728	2,352,967	5,554,144	2,367,638
375								
376								
377				B2	<u>17,691,392</u>	<u>7,541,543</u>	<u>17,870,303</u>	<u>7,617,809</u>
378								
379	540	Rents (Hydro Generation)						
380		P	DGP		-	-	-	-
381		P	SG		716,317	305,354	727,857	310,273
382		P	SG		9,597	4,091	9,751	4,157
383								
384				B2	<u>725,913</u>	<u>309,445</u>	<u>737,608</u>	<u>314,430</u>
385								
386	541	Maint Supervision & Engineering						
387		P	DGP		-	-	-	-
388		P	SG		409	174	421	180
389		P	SG		-	-	-	-
390								
391				B2	<u>409</u>	<u>174</u>	<u>421</u>	<u>180</u>
392								
393	542	Maintenance of Structures						
394		P	DGP		-	-	-	-
395		P	SG		594,569	253,455	606,380	258,490
396		P	SG		159,941	68,180	162,814	69,405
397								
398				B2	<u>754,510</u>	<u>321,635</u>	<u>769,194</u>	<u>327,894</u>
399								
400								
401								
402								
403	543	Maintenance of Dams & Waterways						
404		P	DGP		-	-	-	-
405		P	SG		1,803,107	768,634	1,849,817	788,546
406		P	SG		506,746	216,017	517,370	220,546
407								
408				B2	<u>2,309,853</u>	<u>984,651</u>	<u>2,367,187</u>	<u>1,009,092</u>
409								
410	544	Maintenance of Electric Plant						
411		P	DGP		-	-	-	-
412		P	SG		1,927,770	821,776	1,964,796	837,559
413		P	SG		611,876	260,833	623,670	265,860
414								
415				B2	<u>2,539,646</u>	<u>1,082,608</u>	<u>2,588,466</u>	<u>1,103,419</u>
416								
417	545	Maintenance of Misc. Hydro Plant						
418		P	DGP		-	-	-	-
419		P	SG		2,640,306	1,125,518	2,695,806	1,149,177
420		P	SG		692,930	295,385	706,364	301,111
421								
422				B2	<u>3,333,237</u>	<u>1,420,903</u>	<u>3,402,170</u>	<u>1,450,288</u>
423								
424		Total Hydraulic Power Generation		B2	<u>38,234,151</u>	<u>16,298,575</u>	<u>41,202,492</u>	<u>17,563,929</u>

ROLLED-IN 13-Month Average				JUNE 2013		JUNE 2015		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
858	923	Outside Services						
859		PTD	S		673,638	65,873	703,999	68,842
860		CUST	CN		-	-	-	-
861		PTD	SO		13,542,821	5,751,675	14,153,191	6,010,901
862				B2	<u>14,216,459</u>	<u>5,817,548</u>	<u>14,857,190</u>	<u>6,079,743</u>
863								
864	924	Property Insurance						
865		PTD	S		7,754,581	2,152,236	7,754,581	2,152,236
866		P	SG		-	-	-	-
867		PTD	SO		7,196,455	3,056,355	6,883,504	2,923,444
868				B2	<u>14,951,035</u>	<u>5,208,591</u>	<u>14,638,084</u>	<u>5,075,680</u>
869								
870	925	Injuries & Damages						
871		PTD	S		(890,359)	-	20,031	-
872		PTD	SO		56,308,757	23,914,489	7,784,335	3,306,029
873				B2	<u>55,418,398</u>	<u>23,914,489</u>	<u>7,804,366</u>	<u>3,306,029</u>
874								
875	926	Employee Pensions & Benefits						
876		LABOR	S		-	-	-	-
877		CUST	CN		-	-	-	-
878		LABOR	SO		-	-	-	-
879				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
880								
881	927	Franchise Requirements						
882		DMSC	S		-	-	-	-
883		DMSC	SO		-	-	-	-
884				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
885								
886	928	Regulatory Commission Expense						
887		DMSC	S		15,286,187	5,701,659	15,816,867	5,904,853
888		CUST	CN		-	-	-	-
889		DMSC	SO		1,487,926	631,926	1,532,288	650,767
890		FERC	SG		5,163,588	2,201,150	5,364,747	2,286,901
891				B2	<u>21,937,701</u>	<u>8,534,736</u>	<u>22,713,902</u>	<u>8,842,521</u>
892								
893	929	Duplicate Charges						
894		LABOR	S		-	-	-	-
895		LABOR	SO		(3,643,272)	(1,547,308)	(3,726,966)	(1,582,853)
896				B2	<u>(3,643,272)</u>	<u>(1,547,308)</u>	<u>(3,726,966)</u>	<u>(1,582,853)</u>
897								
898	930	Misc General Expenses						
899		PTD	S		209,134	46,200	217,749	48,103
900		CUST	CN		-	-	-	-
901		P	SG		-	-	-	-
902		LABOR	SO		7,364,780	3,127,843	7,664,384	3,255,086
903				B2	<u>7,573,914</u>	<u>3,174,043</u>	<u>7,882,133</u>	<u>3,303,189</u>
904								
905	931	Rents						
906		PTD	S		1,171,475	3,909	1,277,261	4,262
907		PTD	SO		5,485,059	2,329,520	5,980,365	2,539,878
908				B2	<u>6,656,534</u>	<u>2,333,429</u>	<u>7,257,626</u>	<u>2,544,140</u>
909								
910	935	Maintenance of General Plant						
911		G	S		139,399	59,323	142,044	60,328
912		CUST	CN		109,537	50,528	111,393	51,384
913		G	SO		21,458,593	9,113,526	21,811,379	9,263,355
914				B2	<u>21,707,530</u>	<u>9,223,377</u>	<u>22,064,816</u>	<u>9,375,067</u>
915								
916		Total Administrative & General Expense		B2	<u>193,795,857</u>	<u>80,957,095</u>	<u>147,136,724</u>	<u>60,710,458</u>
917								
918		Summary of A&G Expense by Factor						
919		S			23,734,332	8,712,093	25,247,726	8,923,809
920		SO			164,591,041	69,902,284	116,208,128	49,353,923
921		SG			5,163,588	2,201,150	5,364,747	2,286,901
922		CN			306,896	141,568	316,123	145,824
923		Total A&G Expense by Factor			<u>193,795,857</u>	<u>80,957,095</u>	<u>147,136,724</u>	<u>60,710,458</u>
924								
925		Total O&M Expense		B2	<u>2,969,090,641</u>	<u>1,260,466,657</u>	<u>2,897,666,032</u>	<u>1,218,268,346</u>

ROLLED-IN 13-Month Average				JUNE 2013 ACTUAL RESULTS		JUNE 2015 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1249	SCHMDF	Deductions - Flow Through						
1250		SCHMDF	S		-	-	-	-
1251		SCHMDF	DGP		-	-	-	-
1252		SCHMDF	DGU		-	-	-	-
1253				B6	-	-	-	-
1254	SCHMDP	Deductions - Permanent						
1255		SCHMDP	S		-	-	-	-
1256		P	SE		485,891	203,937	735,875	308,859
1257		PTD	SNP		377,765	165,112	65,078	28,444
1258		BOOKDEPR	SCHMDEXP		(162,455)	(65,826)	(0)	(0)
1259		P	SG		-	-	-	-
1260		SCHMDP-SO	SO		(87,179)	(37,025)	(0)	(0)
1261				B6	614,022	266,197	800,953	337,303
1262								
1263	SCHMDT	Deductions - Temporary						
1264		GP	S		74,755,210	(250,449)	55,174,130	27,068,435
1265		CUST	BADDEBT		-	-	-	-
1266		SCHMDT-SNP	SNP		87,171,793	38,100,666	77,029,127	33,667,554
1267		SCHMDT	CN		-	-	-	-
1268		SCHMDT	SG		180,174	76,805	180,174	76,805
1269		CUST	DGP		-	-	-	-
1270		P	SE		34,558,773	14,504,912	5,493,685	2,305,794
1271		SCHMDT-SG	SG		111,844,841	47,677,574	144,171,973	61,458,086
1272		SCHMDT-GPS	GPS		87,594,729	37,201,806	98,184,639	41,699,380
1273		SCHMDT-SO	SO		(22,071,017)	(9,373,624)	6,403,321	2,719,509
1274		TAXDEPR	TAXDEPR		1,194,521,703	524,430,160	795,344,018	349,179,416
1275		DPW	SNPD		2,156,223	1,041,830	-	-
1276				B6	1,570,712,429	653,409,681	1,181,981,068	518,174,980
1277								
1278	TOTAL SCHEDULE - M DEDUCTIONS			B6	1,571,326,451	653,675,878	1,182,782,020	518,512,283
1279								
1280	TOTAL SCHEDULE - M ADJUSTMENTS			B6	(702,830,592)	(310,526,505)	(236,916,274)	(167,741,260)
1281								
1282								
1283								
1284	40911	State Income Taxes						
1285		0			10,954,096	6,869,149	30,364,405	10,751,193
1286		IBT	IBT		-	-	-	-
1287		PTC	SG		-	-	-	-
1288		IBT	IBT		-	-	-	-
1289	Total State Tax Expense				10,954,096	6,869,149	30,364,405	10,751,193
1290								
1291								
1292	Calculation of Taxable Income:							
1293		Operating Revenues			4,973,414,464	2,156,080,583	4,985,817,904	2,103,724,971
1294		Operating Deductions:						
1295		O & M Expenses			2,969,090,641	1,260,466,657	2,897,666,032	1,218,268,346
1296		Depreciation Expense			572,553,051	237,353,568	647,565,138	262,390,668
1297		Amortization Expense			53,648,631	22,373,319	50,677,105	22,885,961
1298		Taxes Other Than Income			163,744,910	56,381,205	179,488,279	63,068,116
1299		Interest & Dividends (AFUDC-Equity)			(57,735,627)	(25,234,835)	(50,733,512)	(22,174,382)
1300		Misc Revenue & Expense			(435,263)	(266,711)	480,110	682,017
1301		Total Operating Deductions			3,700,866,344	1,551,073,202	3,725,143,152	1,545,120,726
1302		Other Deductions:						
1303		Interest Deductions			328,437,879	143,178,033	354,938,974	154,052,563
1304		Interest on PCRBS			-	-	-	-
1305		Schedule M Adjustments			(702,830,592)	(310,526,505)	(236,916,274)	(167,741,260)
1306								
1307		Income Before State Taxes			241,279,650	151,302,842	668,819,504	236,810,422
1308								
1309		State Income Taxes			10,954,096	6,869,149	30,364,405	10,751,193
1310								
1311	Total Taxable Income				230,325,553	144,433,693	638,455,099	226,059,229
1312								
1313	Tax Rate				35.0%	35.0%	35.0%	35.0%
1314								
1315	Federal Income Tax - Calculated				80,613,944	50,551,793	223,459,284	79,120,730
1316								
1317	Adjustments to Calculated Tax:							
1318	40910	PMI	P	SE	(44,934)	(18,860)	(18,088)	(7,592)
1319	40910	PTC	P	SG	(67,930,536)	(28,957,644)	(72,344,845)	(30,839,390)
1320	40910		P	SO	(3,036)	(1,289)	-	-
1321	40910	IRS Settle	LABOR	S	-	-	-	-
1322	Federal Income Tax Expense				12,635,438	21,573,999	151,096,351	48,273,748
1323								
1324	Total Operating Expenses				4,038,209,054	1,715,994,191	4,043,534,423	1,685,703,501

ROLLED-IN 13-Month Average				JUNE 2013		JUNE 2015		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
1325	310	Land and Land Rights						
1326		P	SG		2,328,228	992,485	2,328,228	992,485
1327		P	SG		34,798,446	14,833,992	34,798,446	14,833,992
1328		P	SG		53,412,119	22,768,687	53,412,119	22,768,687
1329		P	S		-	-	-	-
1330		P	SG		2,556,497	1,089,792	2,556,497	1,089,792
1331				B8	93,095,290	39,684,955	93,095,290	39,684,955
1332								
1333	311	Structures and Improvements						
1334		P	SG		233,126,167	99,377,762	233,126,167	99,377,762
1335		P	SG		320,181,306	136,487,902	320,181,306	136,487,902
1336		P	SG		385,016,764	164,126,167	385,016,764	164,126,167
1337		P	SG		60,698,448	25,874,727	60,698,448	25,874,727
1338				B8	999,022,685	425,866,559	999,022,685	425,866,559
1339								
1340	312	Boiler Plant Equipment						
1341		P	SG		614,236,561	261,838,709	579,336,644	246,961,462
1342		P	SG		560,040,311	238,735,760	490,212,690	208,969,420
1343		P	SG		2,596,639,042	1,106,903,526	2,818,205,669	1,201,353,651
1344		P	SG		327,862,258	139,762,163	319,424,941	136,165,477
1345				B8	4,098,778,172	1,747,240,159	4,207,179,944	1,793,450,010
1346								
1347	314	Turbogenerator Units						
1348		P	SG		120,294,855	51,279,672	120,294,855	51,279,672
1349		P	SG		134,015,650	57,128,616	134,015,650	57,128,616
1350		P	SG		650,751,972	277,404,614	642,822,639	274,024,473
1351		P	SG		66,776,433	28,465,670	66,776,433	28,465,670
1352				B8	971,838,909	414,278,572	963,909,577	410,898,431
1353								
1354	315	Accessory Electric Equipment						
1355		P	SG		86,511,775	36,878,514	86,511,775	36,878,514
1356		P	SG		136,942,466	58,376,269	136,942,466	58,376,269
1357		P	SG		182,403,660	77,755,611	182,403,660	77,755,611
1358		P	SG		67,313,731	28,694,711	67,313,731	28,694,711
1359				B8	473,171,632	201,705,104	473,171,632	201,705,104
1360								
1361								
1362								
1363	316	Misc Power Plant Equipment						
1364		P	SG		4,478,377	1,909,057	4,478,377	1,909,057
1365		P	SG		5,085,197	2,167,734	5,085,197	2,167,734
1366		P	SG		20,061,109	8,551,713	20,061,109	8,551,713
1367		P	SG		4,150,804	1,769,418	4,150,804	1,769,418
1368				B8	33,775,487	14,397,922	33,775,487	14,397,922
1369								
1370	317	Steam Plant ARO						
1371		P	S		-	-	-	-
1372				B8	-	-	-	-
1373								
1374	SP	Unclassified Steam Plant - Account 300						
1375		P	SG		(1,129,373)	(481,433)	(1,129,373)	(481,433)
1376				B8	(1,129,373)	(481,433)	(1,129,373)	(481,433)
1377								
1378								
1379		Total Steam Production Plant		B8	6,668,552,802	2,842,691,838	6,769,025,242	2,885,521,549
1380								
1381								
1382		Summary of Steam Production Plant by Factor						
1383		S			-	-	-	-
1384		DGP			-	-	-	-
1385		DGU			-	-	-	-
1386		SG			6,668,552,802	2,842,691,838	6,769,025,242	2,885,521,549
1387		SSGCH			-	-	-	-
1388		Total Steam Production Plant by Factor			6,668,552,802	2,842,691,838	6,769,025,242	2,885,521,549
1389	320	Land and Land Rights						
1390		P	SG		-	-	-	-
1391		P	SG		-	-	-	-
1392				B8	-	-	-	-
1393								
1394	321	Structures and Improvements						
1395		P	SG		-	-	-	-
1396		P	SG	B8	-	-	-	-
1397					-	-	-	-

ROLLED-IN 13-Month Average				JUNE 2013		JUNE 2015		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
1471								
1472								
1473	335	Misc. Power Plant Equipment						
1474		P	SG		1,142,942	487,217	1,142,942	487,217
1475		P	SG		157,261	67,038	157,261	67,038
1476		P	SG		1,046,590	446,144	1,046,590	446,144
1477		P	SG		13,039	5,558	13,039	5,558
1478				B8	<u>2,359,832</u>	<u>1,005,957</u>	<u>2,359,832</u>	<u>1,005,957</u>
1479								
1480	336	Roads, Railroads & Bridges						
1481		P	SG		4,529,874	1,931,009	4,529,874	1,931,009
1482		P	SG		822,766	350,731	822,766	350,731
1483		P	SG		11,662,076	4,971,347	11,662,076	4,971,347
1484		P	SG		741,167	315,947	741,167	315,947
1485				B8	<u>17,755,883</u>	<u>7,569,034</u>	<u>17,755,883</u>	<u>7,569,034</u>
1486								
1487	337	Hydro Plant ARO						
1488		P	S		-	-	-	-
1489				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1490								
1491	HP	Unclassified Hydro Plant - Acct 300						
1492		P	S		-	-	-	-
1493		P	SG		-	-	-	-
1494		P	SG		-	-	-	-
1495		P	SG		-	-	-	-
1496				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1497								
1498		Total Hydraulic Production Plant		B8	<u>836,152,125</u>	<u>356,437,580</u>	<u>985,096,970</u>	<u>419,930,261</u>
1499								
1500		Summary of Hydraulic Plant by Factor						
1501		S			-	-	-	-
1502		SG			836,152,125	356,437,580	985,096,970	419,930,261
1503		DGP			-	-	-	-
1504		DGU			-	-	-	-
1505		Total Hydraulic Plant by Factor			<u>836,152,125</u>	<u>356,437,580</u>	<u>985,096,970</u>	<u>419,930,261</u>
1506								
1507	340	Land and Land Rights						
1508		P	S		51,913	-	51,913	-
1509		P	SG		23,576,717	10,050,358	23,576,717	10,050,358
1510		P	SG		5,395,985	2,300,217	5,395,985	2,300,217
1511		P	SG		-	-	-	-
1512				B8	<u>29,024,615</u>	<u>12,350,575</u>	<u>29,024,615</u>	<u>12,350,575</u>
1513								
1514	341	Structures and Improvements						
1515		P	SG		108,393,285	46,206,233	108,393,285	46,206,233
1516		P	SG		150,934	64,341	150,934	64,341
1517		P	SG		51,432,970	21,925,010	51,432,970	21,925,010
1518		P	SG		4,257,910	1,815,075	4,257,910	1,815,075
1519				B8	<u>164,235,099</u>	<u>70,010,659</u>	<u>164,235,099</u>	<u>70,010,659</u>
1520								
1521	342	Fuel Holders, Producers & Accessories						
1522		P	SG		8,424,526	3,591,234	8,424,526	3,591,234
1523		P	SG		-	-	-	-
1524		P	SG		2,366,087	1,008,623	2,366,087	1,008,623
1525				B8	<u>10,790,613</u>	<u>4,599,857</u>	<u>10,790,613</u>	<u>4,599,857</u>
1526								
1527	343	Prime Movers						
1528		P	S		-	-	-	-
1529		P	SG		223,515	95,281	(490,847)	(209,240)
1530		P	SG		1,779,884,003	758,734,598	1,792,945,966	764,302,693
1531		P	SG		671,045,935	286,055,590	1,355,415,899	577,790,988
1532		P	SG		54,888,287	23,397,953	53,830,227	22,946,920
1533				B8	<u>2,506,041,740</u>	<u>1,068,283,421</u>	<u>3,201,701,245</u>	<u>1,364,831,361</u>
1534								
1535	344	Generators						
1536		P	S		-	-	-	-
1537		P	SG		53,708,178	22,894,893	53,708,178	22,894,893
1538		P	SG		283,264,160	120,750,745	283,264,160	120,750,745
1539		P	SG		16,261,701	6,932,090	16,261,701	6,932,090
1540				B8	<u>353,234,040</u>	<u>150,577,727</u>	<u>353,234,040</u>	<u>150,577,727</u>

ROLLED-IN 13-Month Average				JUNE 2013		JUNE 2015		
FERC	DESCRIP	BUS FUNC	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
ACCT					TOTAL	UTAH	TOTAL	UTAH
1674	366	Underground Conduit						
1675		DPW	S		321,015,625	173,978,272	336,616,005	180,027,446
1676				B8	321,015,625	173,978,272	336,616,005	180,027,446
1677								
1678								
1679								
1680								
1681	367	Underground Conductors						
1682		DPW	S		756,059,085	478,199,973	792,801,252	492,447,044
1683				B8	756,059,085	478,199,973	792,801,252	492,447,044
1684								
1685	368	Line Transformers						
1686		DPW	S		1,161,112,305	439,479,967	1,217,538,824	461,359,805
1687				B8	1,161,112,305	439,479,967	1,217,538,824	461,359,805
1688								
1689	369	Services						
1690		DPW	S		628,710,871	235,547,528	659,264,303	247,394,868
1691				B8	628,710,871	235,547,528	659,264,303	247,394,868
1692								
1693	370	Meters						
1694		DPW	S		176,708,353	73,919,365	185,295,841	77,249,232
1695				B8	176,708,353	73,919,365	185,295,841	77,249,232
1696								
1697	371	Installations on Customers' Premises						
1698		DPW	S		8,827,139	4,406,024	9,256,111	4,572,361
1699				B8	8,827,139	4,406,024	9,256,111	4,572,361
1700								
1701	372	Leased Property						
1702		DPW	S		-	-	-	-
1703				B8	-	-	-	-
1704								
1705	373	Street Lights						
1706		DPW	S		61,193,512	23,264,675	64,167,330	24,417,797
1707				B8	61,193,512	23,264,675	64,167,330	24,417,797
1708								
1709	DP	Unclassified Dist Plant - Acct 300						
1710		DPW	S		14,218,319	5,594,079	14,218,319	5,594,079
1711				B8	14,218,319	5,594,079	14,218,319	5,594,079
1712								
1713	DS0	Unclassified Dist Sub Plant - Acct 300						
1714		DPW	S		-	-	-	-
1715				B8	-	-	-	-
1716								
1717								
1718		Total Distribution Plant		B8	5,851,821,163	2,504,141,683	6,135,503,582	2,614,144,654
1719								
1720		Summary of Distribution Plant by Factor						
1721		S			5,851,821,163	2,504,141,683	6,135,503,582	2,614,144,654
1722								
1723		Total Distribution Plant by Factor			5,851,821,163	2,504,141,683	6,135,503,582	2,614,144,654

ROLLED-IN 13-Month Average				JUNE 2013		JUNE 2015		
FERC	BUS			ACTUAL RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1724	389	Land and Land Rights						
1725		G-SITUS	S		12,751,065	4,068,287	12,751,065	4,068,287
1726		CUST	CN		1,128,506	520,568	1,128,506	520,568
1727		G-DGU	SG		332	142	332	142
1728		G-SG	SG		1,228	523	1,228	523
1729		PTD	SO		5,596,700	2,376,935	5,596,700	2,376,935
1730				B8	19,477,831	6,966,454	19,477,831	6,966,454
1731								
1732	390	Structures and Improvements						
1733		G-SITUS	S		115,887,580	40,969,857	115,887,580	40,969,857
1734		PT	SG		350,180	149,276	350,180	149,276
1735		PT	SG		1,633,646	696,396	1,633,646	696,396
1736		CUST	CN		11,819,261	5,452,099	11,819,261	5,452,099
1737		G-SG	SG		5,311,284	2,264,111	5,311,284	2,264,111
1738		P	SE		5,490	2,304	5,490	2,304
1739		PTD	SO		97,921,402	41,587,498	97,921,402	41,587,498
1740				B8	232,928,843	91,121,541	232,928,843	91,121,541
1741								
1742	391	Office Furniture & Equipment						
1743		G-SITUS	S		11,449,078	2,842,402	11,449,078	2,842,402
1744		PT	SG		-	-	-	-
1745		PT	SG		2,851	1,215	2,851	1,215
1746		CUST	CN		8,440,361	3,893,449	8,440,361	3,893,449
1747		G-SG	SG		4,690,935	1,999,667	4,690,935	1,999,667
1748		P	SE		41,266	17,320	41,266	17,320
1749		PTD	SO		58,972,350	25,045,725	58,972,350	25,045,725
1750		P	SG		90,667	38,650	90,667	38,650
1751		P	SG		-	-	-	-
1752				B8	83,687,508	33,838,428	83,687,508	33,838,428
1753								
1754	392	Transportation Equipment						
1755		G-SITUS	S		76,363,042	32,083,423	76,363,042	32,083,423
1756		PTD	SO		7,002,100	2,973,812	7,002,100	2,973,812
1757		G-SG	SG		18,314,639	7,807,222	18,314,639	7,807,222
1758		CUST	CN		-	-	-	-
1759		PT	SG		725,089	309,093	725,089	309,093
1760		P	SE		439,809	184,596	439,809	184,596
1761		G-DGP	SG		118,591	50,553	118,591	50,553
1762		P	SG		343,984	146,635	343,984	146,635
1763		P	SG		44,655	19,036	44,655	19,036
1764				B8	103,351,909	43,574,370	103,351,909	43,574,370
1765								
1766	393	Stores Equipment						
1767		G-SITUS	S		8,747,468	3,415,506	8,747,468	3,415,506
1768		PT	SG		61,230	26,101	61,230	26,101
1769		PT	SG		131,431	56,027	131,431	56,027
1770		PTD	SO		318,705	135,355	318,705	135,355
1771		G-SG	SG		5,025,861	2,142,440	5,025,861	2,142,440
1772		P	SG		53,971	23,007	53,971	23,007
1773				B8	14,338,667	5,798,436	14,338,667	5,798,436

ROLLED-IN 13-Month Average				JUNE 2013		JUNE 2015		
FERC	BUS			ACTUAL RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1904	303	Miscellaneous Intangible Plant						
1905		I-SITUS	S		12,403,098	3,012,241	13,770,773	3,018,316
1906		I-SG	SG		143,795,897	61,297,771	143,795,897	61,297,771
1907		PTD	SO		370,935,341	157,537,297	367,952,165	156,270,333
1908		P	SE		3,673,140	1,541,680	4,754,453	1,995,526
1909		CUST	CN		123,138,758	56,802,600	123,153,422	56,809,365
1910		P	SG		-	-	-	-
1911		I-DGP	SG		-	-	-	-
1912				B8	<u>653,946,235</u>	<u>280,191,590</u>	<u>653,426,711</u>	<u>279,391,312</u>
1913	303	Less Non-Utility Plant						
1914		I-SITUS	S		-	-	-	-
1915					<u>653,946,235</u>	<u>280,191,590</u>	<u>653,426,711</u>	<u>279,391,312</u>
1916	IP	Unclassified Intangible Plant - Acct 300						
1917		I-SITUS	S		-	-	-	-
1918		I-SG	SG		-	-	-	-
1919		I-DGU	SG		-	-	-	-
1920		PTD	SO		(193,865)	(82,335)	(193,865)	(82,335)
1921					<u>(193,865)</u>	<u>(82,335)</u>	<u>(193,865)</u>	<u>(82,335)</u>
1922								
1923		Total Intangible Plant		B8	<u>826,414,033</u>	<u>353,285,733</u>	<u>766,611,687</u>	<u>327,214,186</u>
1924								
1925		Summary of Intangible Plant by Factor						
1926		S			13,403,098	3,012,241	14,770,773	3,018,316
1927		DGP			-	-	-	-
1928		DGU			-	-	-	-
1929		SG			315,457,560	134,474,249	256,174,739	109,202,980
1930		SO			370,741,476	157,454,962	367,758,300	156,187,998
1931		CN			123,138,758	56,802,600	123,153,422	56,809,365
1932		SSGCT			-	-	-	-
1933		SSGCH			-	-	-	-
1934		SE			3,673,140	1,541,680	4,754,453	1,995,526
1935		Total Intangible Plant by Factor			<u>826,414,033</u>	<u>353,285,733</u>	<u>766,611,687</u>	<u>327,214,186</u>
1936		Summary of Unclassified Plant (Account 106)						
1937		DP			14,218,319	5,594,079	14,218,319	5,594,079
1938		DS0			-	-	-	-
1939		GP			5,839,850	2,480,201	5,839,850	2,480,201
1940		HP			-	-	-	-
1941		NP			-	-	-	-
1942		OP			38,154	16,264	38,154	16,264
1943		TP			68,298,685	29,114,580	68,298,685	29,114,580
1944		TS0			-	-	-	-
1945		IP			(193,865)	(82,335)	(193,865)	(82,335)
1946		MP			-	-	-	-
1947		SP			(1,129,373)	(481,433)	(1,129,373)	(481,433)
1948		Total Unclassified Plant by Factor			<u>87,071,770</u>	<u>36,641,356</u>	<u>87,071,770</u>	<u>36,641,356</u>
1949								
1950		Total Electric Plant In Service		B8	<u>23,605,170,060</u>	<u>10,033,832,359</u>	<u>25,693,450,383</u>	<u>10,912,081,614</u>

ROLLED-IN				JUNE 2013		JUNE 2015		
13-Month Average				ACTUAL RESULTS		NORMALIZED RESULTS		
FERC	BUS			TOTAL	UTAH	TOTAL	UTAH	
ACCT	DESCRIP	FUNC	FACTOR	Ref				
1951	Summary of Electric Plant by Factor							
1952	S				6,427,088,980	2,712,838,513	6,739,036,215	2,835,280,156
1953	SE				301,138,489	126,393,011	503,661,150	211,395,261
1954	DGU				-	-	-	-
1955	DGP				-	-	-	-
1956	SG				16,153,313,800	6,885,885,838	17,733,713,966	7,559,583,834
1957	SO				629,065,336	267,165,841	625,043,560	265,457,782
1958	CN				147,598,150	68,085,458	145,030,188	66,900,885
1959	DEU				-	-	-	-
1960	SSGCH				-	-	-	-
1961	SSGCT				-	-	-	-
1962	Less Capital Leases				(53,034,696)	(26,536,304)	(53,034,696)	(26,536,304)
1963					<u>23,605,170,060</u>	<u>10,033,832,359</u>	<u>25,693,450,383</u>	<u>10,912,081,614</u>
1964	105	Plant Held For Future Use						
1965		DPW	S		9,339,786	4,140,116	9,339,786	4,140,116
1966		P	SG		-	-	-	-
1967		T	SG		3,235,926	1,379,421	1,002,616	427,398
1968		P	SG		8,923,302	3,803,853	-	-
1969		P	SE		27,599,042	11,583,793	33,556,296	14,084,156
1970		G	SG		-	-	-	-
1971								
1972								
1973	Total Plant Held For Future Use			B10	<u>49,098,056</u>	<u>20,907,184</u>	<u>43,898,698</u>	<u>18,651,670</u>
1974								
1975	114	Electric Plant Acquisition Adjustments						
1976		P	S		-	-	-	-
1977		P	SG		144,614,797	61,646,854	129,052,437	55,012,882
1978		P	SG		14,560,711	6,206,986	14,560,711	6,206,986
1979	Total Electric Plant Acquisition Adjustment			B15	<u>159,175,508</u>	<u>67,853,840</u>	<u>143,613,148</u>	<u>61,219,868</u>
1980								
1981	115	Accum Provision for Asset Acquisition Adjustments						
1982		P	S		-	-	-	-
1983		P	SG		(98,681,487)	(42,066,257)	(93,160,254)	(39,712,649)
1984		P	SG		(14,211,718)	(6,058,216)	(14,211,718)	(6,058,216)
1985				B15	<u>(112,893,205)</u>	<u>(48,124,473)</u>	<u>(107,371,972)</u>	<u>(45,770,865)</u>
1986								
1987	120	Nuclear Fuel						
1988		P	SE		-	-	-	-
1989	Total Nuclear Fuel			B15	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1990								
1991	124	Weatherization						
1992		DMSC	S		1,607,385	4,639,786	1,607,385	4,639,786
1993		DMSC	SO		(4,454)	(1,891)	(4,454)	(1,891)
1994				B16	<u>1,602,931</u>	<u>4,637,895</u>	<u>1,602,931</u>	<u>4,637,895</u>
1995								
1996	182W	Weatherization						
1997		DMSC	S		(8,417,271)	2,835	(8,420,106)	0
1998		DMSC	SG		-	-	-	-
1999		DMSC	SGCT		-	-	-	-
2000		DMSC	SO		-	-	-	-
2001				B16	<u>(8,417,271)</u>	<u>2,835</u>	<u>(8,420,106)</u>	<u>0</u>
2002								
2003	186W	Weatherization						
2004		DMSC	S		-	-	-	-
2005		DMSC	CN		-	-	-	-
2006		DMSC	CNP		-	-	-	-
2007		DMSC	SG		-	-	-	-
2008		DMSC	SO		-	-	-	-
2009				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2010								
2011	Total Weatherization			B16	<u>(6,814,340)</u>	<u>4,640,730</u>	<u>(6,817,175)</u>	<u>4,637,895</u>

ROLLED-IN 13-Month Average					JUNE 2013 ACTUAL RESULTS		JUNE 2015 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2133								
2134	1869	Misc Deferred Debits-Trojan						
2135		P	S		-	-	-	-
2136		P	SG		-	-	-	-
2137				B15	-	-	-	-
2138								
2139		Total Miscellaneous Rate Base		B15	-	-	-	-
2140								
2141		Total Rate Base Additions		B15	960,784,088	322,654,164	1,224,010,097	433,456,056
2142	235	Customer Service Deposits						
2143		CUST	S		-	-	(15,625,768)	(15,625,768)
2144		CUST	CN		-	-	-	-
2145		Total Customer Service Deposits		B15	-	-	(15,625,768)	(15,625,768)
2146								
2147	2281	Prop Ins	PTD	SO	-	-	-	-
2148	2282	Inj & Dam	PTD	SO	(33,266,423)	(14,128,345)	(33,266,423)	(14,128,345)
2149	2283	Pen & Ben	PTD	SO	(3,313,000)	(1,407,040)	(3,313,000)	(1,407,040)
2150	254	Reg Liab.	P	SG	-	-	-	-
2151	254	Reg Liab.	PTD	SE	-	-	-	-
2152				B15	(36,579,423)	(15,535,385)	(36,579,423)	(15,535,385)
2153								
2154	22841	Accum Misc. Operating Provisions						
2155		P	S		-	-	-	-
2156		P	SG		(1,471,922)	(627,456)	(1,471,922)	(627,456)
2157				B15	(1,471,922)	(627,456)	(1,471,922)	(627,456)
2158								
2159	22842	Prv-Trojan	P	TROJD	-	-	-	-
2160	230	ARO	P	TROJD	(1,803,525)	(766,696)	(1,803,525)	(766,696)
2161	254105	ARO	P	TROJD	(3,134,268)	(1,332,407)	(3,134,268)	(1,332,407)
2162	254		P	S	(33,989,287)	(1,013,657)	(33,761,032)	(785,402)
2163				B15	(38,927,080)	(3,112,760)	(38,698,825)	(2,884,505)
2164								
2165	252	Customer Advances for Construction						
2166		DPW	S		(5,427,330)	(1,640,487)	(6,076,610)	(3,604,784)
2167		DPW	SE		-	-	-	-
2168		T	SG		(15,475,513)	(6,596,951)	(14,826,232)	(6,320,173)
2169		DPW	SO		-	-	-	-
2170		CUST	CN		-	-	-	-
2171		Total Customer Advances for Construction		B20	(20,902,843)	(8,237,438)	(20,902,843)	(9,924,958)
2172								
2173	25398	SO2 Emissions						
2174		P	SE		-	-	(56,868)	(23,868)
2175				B19	-	-	(56,868)	(23,868)
2176								
2177	25399	Other Deferred Credits						
2178		P	S		(3,202,136)	(656,830)	(3,202,136)	(656,830)
2179		LABOR	SO		(19,348,002)	(8,217,152)	(19,348,002)	(8,217,152)
2180		P	SG		(5,554,645)	(2,367,852)	(5,554,645)	(2,367,852)
2181		P	SE		-	-	-	-
2182				B15	(28,104,783)	(11,241,833)	(28,104,783)	(11,241,833)

ROLLED-IN 13-Month Average				JUNE 2013		JUNE 2015		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
2252								
2253								
2254	108SP	Steam Prod Plant Accumulated Depr						
2255		P	S		-	-	-	-
2256		P	SG		(745,329,708)	(317,721,512)	(748,677,952)	(319,148,812)
2257		P	SG		(817,492,846)	(348,483,443)	(794,547,228)	(338,702,112)
2258		P	SG		(725,776,625)	(309,386,362)	(891,213,641)	(379,909,377)
2259		P	SG		-	-	-	-
2260		P	SG		(175,855,372)	(74,964,186)	(173,316,717)	(73,882,000)
2261				B17	<u>(2,464,454,551)</u>	<u>(1,050,555,502)</u>	<u>(2,607,755,537)</u>	<u>(1,111,642,301)</u>
2262								
2263	108NP	Nuclear Prod Plant Accumulated Depr						
2264		P	SG		-	-	-	-
2265		P	SG		-	-	-	-
2266		P	SG		-	-	-	-
2267				B17	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2268								
2269								
2270	108HP	Hydraulic Prod Plant Accum Depr						
2271		P	S		-	-	-	-
2272		P	SG		(157,240,831)	(67,029,120)	(131,848,666)	(56,204,868)
2273		P	SG		(29,434,362)	(12,547,373)	(30,410,513)	(12,963,490)
2274		P	SG		(59,179,432)	(25,227,196)	(108,888,475)	(46,417,324)
2275		P	SG		(20,671,581)	(8,811,947)	(26,313,525)	(11,217,013)
2276				B17	<u>(266,526,206)</u>	<u>(113,615,636)</u>	<u>(297,461,179)</u>	<u>(126,802,695)</u>
2277								
2278	108OP	Other Production Plant - Accum Depr						
2279		P	S		-	-	-	-
2280		P	SG		(889,781)	(379,299)	198,235	84,504
2281		P	SG		(340,445,892)	(145,126,355)	(484,107,169)	(206,366,739)
2282		P	SG		(221,397,694)	(94,378,111)	(276,098,064)	(117,695,959)
2283		P	SG		(23,661,995)	(10,086,710)	(27,010,525)	(11,514,132)
2284				B17	<u>(586,395,362)</u>	<u>(249,970,475)</u>	<u>(787,017,524)</u>	<u>(335,492,326)</u>
2285								
2286	108EP	Experimental Plant - Accum Depr						
2287		P	SG		-	-	-	-
2288		P	SG		-	-	-	-
2289					-	-	-	-
2290					-	-	-	-
2291				B17	<u>(3,317,376,120)</u>	<u>(1,414,141,614)</u>	<u>(3,692,234,239)</u>	<u>(1,573,937,322)</u>
2292								
2293								
2294								
2295								
2296								
2297								
2298								
2299								
2300								
2301								
2302								
2303	108TP	Transmission Plant Accumulated Depr						
2304		T	SG		(374,422,111)	(159,609,845)	(384,486,161)	(163,899,980)
2305		T	SG		(403,777,356)	(172,123,492)	(415,338,612)	(177,051,861)
2306		T	SG		(510,244,766)	(217,508,757)	(630,835,492)	(268,914,554)
2307				B17	<u>(1,288,444,233)</u>	<u>(549,242,094)</u>	<u>(1,430,660,265)</u>	<u>(609,866,395)</u>

ROLLED-IN 13-Month Average				JUNE 2013		JUNE 2015		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
2308	108360	Land and Land Rights						
2309		DPW	S		(7,868,896)	(2,640,269)	(9,911,399)	(3,360,196)
2310				B17	(7,868,896)	(2,640,269)	(9,911,399)	(3,360,196)
2311								
2312	108361	Structures and Improvements						
2313		DPW	S		(16,233,213)	(7,835,420)	(19,296,496)	(8,915,904)
2314				B17	(16,233,213)	(7,835,420)	(19,296,496)	(8,915,904)
2315								
2316	108362	Station Equipment						
2317		DPW	S		(222,818,310)	(87,429,928)	(253,099,424)	(98,103,209)
2318				B17	(222,818,310)	(87,429,928)	(253,099,424)	(98,103,209)
2319								
2320	108363	Storage Battery Equipment						
2321		DPW	S		-	-	-	-
2322				B17	-	-	-	-
2323								
2324	108364	Poles, Towers & Fixtures						
2325		DPW	S		(583,518,262)	(184,868,634)	(590,578,072)	(174,009,382)
2326				B17	(583,518,262)	(184,868,634)	(590,578,072)	(174,009,382)
2327								
2328	108365	Overhead Conductors						
2329		DPW	S		(314,468,546)	(78,275,052)	(337,722,223)	(86,471,350)
2330				B17	(314,468,546)	(78,275,052)	(337,722,223)	(86,471,350)
2331								
2332	108366	Underground Conduit						
2333		DPW	S		(132,444,046)	(60,294,268)	(143,450,830)	(64,173,864)
2334				B17	(132,444,046)	(60,294,268)	(143,450,830)	(64,173,864)
2335								
2336	108367	Underground Conductors						
2337		DPW	S		(302,971,980)	(172,023,990)	(328,895,263)	(181,161,253)
2338				B17	(302,971,980)	(172,023,990)	(328,895,263)	(181,161,253)
2339								
2340	108368	Line Transformers						
2341		DPW	S		(397,693,891)	(92,892,223)	(437,505,387)	(106,924,708)
2342				B17	(397,693,891)	(92,892,223)	(437,505,387)	(106,924,708)
2343								
2344	108369	Services						
2345		DPW	S		(192,315,459)	(60,640,438)	(213,872,306)	(68,238,649)
2346				B17	(192,315,459)	(60,640,438)	(213,872,306)	(68,238,649)
2347								
2348	108370	Meters						
2349		DPW	S		(71,782,759)	(24,981,269)	(77,841,625)	(27,116,857)
2350				B17	(71,782,759)	(24,981,269)	(77,841,625)	(27,116,857)
2351								
2352								
2353								
2354	108371	Installations on Customers' Premises						
2355		DPW	S		(7,655,226)	(3,384,648)	(7,957,886)	(3,491,328)
2356				B17	(7,655,226)	(3,384,648)	(7,957,886)	(3,491,328)
2357								
2358	108372	Leased Property						
2359		DPW	S		-	-	-	-
2360				B17	-	-	-	-
2361								
2362	108373	Street Lights						
2363		DPW	S		(27,579,403)	(11,508,244)	(29,677,568)	(12,247,791)
2364				B17	(27,579,403)	(11,508,244)	(29,677,568)	(12,247,791)
2365								
2366	108D00	Unclassified Dist Plant - Acct 300						
2367		DPW	S		-	-	-	-
2368				B17	-	-	-	-
2369								
2370	108DS	Unclassified Dist Sub Plant - Acct 300						
2371		DPW	S		-	-	-	-
2372				B17	-	-	-	-
2373								
2374	108DP	Unclassified Dist Sub Plant - Acct 300						
2375		DPW	S		4,410,064	3,030,554	4,410,064	3,030,554
2376				B17	4,410,064	3,030,554	4,410,064	3,030,554
2377								
2378								
2379		Total Distribution Plant Accum Depreciation		B17	(2,272,939,927)	(783,743,829)	(2,445,398,413)	(831,183,935)
2380								
2381		Summary of Distribution Plant Depr by Factor						
2382		S			(2,272,939,927)	(783,743,829)	(2,445,398,413)	(831,183,935)
2383								
2384		Total Distribution Depreciation by Factor			(2,272,939,927)	(783,743,829)	(2,445,398,413)	(831,183,935)

ROLLED-IN 13-Month Average				JUNE 2013		JUNE 2015		
FERC	BUS			ACTUAL RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2456								
2457	111HP	Accum Prov for Amort-Hydro						
2458		P	SG		-	-	-	-
2459		P	SG		-	-	-	-
2460		P	SG		(610,751)	(260,353)	(1,159,268)	(494,176)
2461		P	SG		(117,818)	(50,224)	-	-
2462				B18	<u>(728,569)</u>	<u>(310,577)</u>	<u>(1,159,268)</u>	<u>(494,176)</u>
2463								
2464								
2465	111IP	Accum Prov for Amort-Intangible Plant						
2466		I-SITUS	S		(1,358,963)	(47,975)	(1,757,086)	(86,720)
2467		I-DGP	SG		-	-	103,373	44,066
2468		I-DGU	SG		(382,707)	(163,141)	(415,714)	(177,212)
2469		P	SE		(1,960,814)	(822,987)	(2,596,754)	(1,089,902)
2470		I-SG	SG		(55,649,344)	(23,722,379)	(57,012,571)	(24,303,499)
2471		I-SG	SG		(30,556,715)	(13,025,813)	(23,319,536)	(9,940,726)
2472		I-SG	SG		(3,985,298)	(1,698,865)	(4,583,497)	(1,953,867)
2473		CUST	CN		(106,453,336)	(49,105,793)	(115,283,890)	(53,179,233)
2474		P	SG		-	-	-	-
2475		P	SG		(425,227)	(181,267)	(538,785)	(229,675)
2476		PTD	SO		(275,518,064)	(117,013,307)	(286,777,969)	(121,795,421)
2477				B18	<u>(476,290,468)</u>	<u>(205,781,529)</u>	<u>(492,182,427)</u>	<u>(212,712,190)</u>
2478	111IP	Less Non-Utility Plant						
2479		NUTIL	OTH		-	-	-	-
2480					<u>(476,290,468)</u>	<u>(205,781,529)</u>	<u>(492,182,427)</u>	<u>(212,712,190)</u>
2481								
2482	111390	Accum Amtr - Capital Lease						
2483		G-SITUS	S		(2,549,035)	(908,297)	(2,549,035)	(908,297)
2484		P	SG		(2,267,348)	(966,532)	(2,267,348)	(966,532)
2485		PTD	SO		6,395,561	2,716,213	6,395,561	2,716,213
2486				B9	<u>1,579,177</u>	<u>841,384</u>	<u>1,579,177</u>	<u>841,384</u>
2487								
2488		Remove Capital Lease Amtr			<u>(1,579,177)</u>	<u>(841,384)</u>	<u>(1,579,177)</u>	<u>(841,384)</u>
2489								
2490		Total Accum Provision for Amortization		B18	<u>(502,655,381)</u>	<u>(212,964,427)</u>	<u>(523,484,727)</u>	<u>(221,249,967)</u>
2491								
2492								
2493								
2494								
2495		Summary of Amortization by Factor						
2496		S			(13,673,735)	(969,516)	(15,839,338)	(1,009,685)
2497		DGP			-	-	-	-
2498		DGU			-	-	-	-
2499		SE			(1,960,814)	(822,987)	(2,596,754)	(1,089,902)
2500		SO			(281,741,178)	(119,656,281)	(295,546,462)	(125,519,425)
2501		CN			(109,699,814)	(50,603,358)	(118,707,468)	(54,758,494)
2502		SSGCT			-	-	-	-
2503		SSGCH			-	-	-	-
2504		SG			(94,000,663)	(40,070,901)	(89,215,527)	(38,031,078)
2505		Less Capital Lease			<u>(1,579,177)</u>	<u>(841,384)</u>	<u>(1,579,177)</u>	<u>(841,384)</u>
2506		Total Provision For Amortization by Factor			<u>(502,655,381)</u>	<u>(212,964,427)</u>	<u>(523,484,727)</u>	<u>(221,249,967)</u>

Rocky Mountain Power
Utah General Rate Case – June 2015
2010 Protocol with ECD

Page 10.0 – 10.39: Reference – Attachment R746-700-22.B.4, Folder, '2010 Protocol with ECD', File, 'Tab 10 – JAM Model Excel Tab 2_ 2010 Protocol with ECD'

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDING JUNE 2015
FILE:	UT GRC JAM - June 2015 Test Period With ECD
PREPARED BY:	Revenue Requirement Department
DATE:	12/14/2013
TIME:	3:33:41 PM
TYPE OF RATE BASE:	13-Month Average
ALLOCATION METHOD:	2010 PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident 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	1.615
FEDERAL/STATE COMBINED RATE	37.95%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.38%	5.28%	2.555%
PREFERRED	0.02%	6.75%	0.001%
COMMON	51.60%	10.00%	5.160%
	<u>100.00%</u>		<u>7.716%</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.

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	JUNE 2013 ACTUAL RESULTS		JUNE 2015 NORMALIZED RESULTS	
		TOTAL	UTAH	TOTAL	UTAH
1 Operating Revenues					
2 General Business Revenues	10.3	4,440,553,238	1,939,614,638	4,446,426,363	1,884,107,463
3 Interdepartmental	10.3	0	0	0	0
4 Special Sales	10.3	328,817,227	135,326,219	361,434,449	149,230,392
5 Other Operating Revenues	10.4	204,043,999	81,139,726	177,957,091	70,387,117
6 Total Operating Revenues	10.4	<u>4,973,414,464</u>	<u>2,156,080,583</u>	<u>4,985,817,904</u>	<u>2,103,724,971</u>
7					
8 Operating Expenses:					
9 Steam Production	10.5	1,088,441,448	458,734,056	1,180,564,072	497,679,321
10 Nuclear Production	10.6	0	0	0	0
11 Hydro Production	10.7	38,234,151	16,298,575	41,202,492	17,563,929
12 Other Power Supply	10.9	1,045,573,188	468,532,588	1,001,264,172	446,335,943
13 Transmission	10.10	201,709,294	85,930,306	212,186,218	90,397,853
14 Distribution	10.12	204,447,520	83,148,950	207,724,697	84,434,717
15 Customer Accounting	10.12	87,552,407	34,191,361	89,076,168	34,650,973
16 Customer Service & Infor	10.13	109,336,777	50,948,786	18,511,489	4,770,211
17 Sales	10.13	0	0	0	0
18 Administrative & General	10.14	193,795,857	80,957,095	147,136,724	60,710,458
19					
20 Total O & M Expenses	10.14	<u>2,969,090,641</u>	<u>1,278,741,717</u>	<u>2,897,666,032</u>	<u>1,236,543,406</u>
21					
22 Depreciation	10.16	572,553,051	237,353,568	647,565,138	262,390,668
23 Amortization	10.17	53,648,631	22,373,319	50,677,105	22,885,961
24 Taxes Other Than Income	10.17	163,744,910	56,381,205	179,488,279	63,068,116
25 Income Taxes - Federal	10.20	12,635,188	15,469,090	151,096,101	42,168,839
26 Income Taxes - State	10.20	10,954,062	6,039,593	30,364,371	9,921,637
27 Income Taxes - Def Net	10.19	257,849,217	112,745,649	91,192,528	63,481,630
28 Investment Tax Credit Adj.	10.17	(1,831,667)	(1,502,644)	(4,995,526)	(4,098,178)
29 Misc Revenue & Expense	10.4	(435,263)	(266,711)	480,110	682,017
30					
31 Total Operating Expenses	10.20	<u>4,038,208,770</u>	<u>1,727,334,786</u>	<u>4,043,534,139</u>	<u>1,697,044,096</u>
32					
33 Operating Revenue for Return		<u>935,205,694</u>	<u>428,745,797</u>	<u>942,283,765</u>	<u>406,680,875</u>
34					
35 Rate Base:					
36 Electric Plant in Service	10.30	23,605,170,060	10,033,832,359	25,693,450,383	10,912,081,614
37 Plant Held for Future Use	10.31	49,098,056	20,907,184	43,898,698	18,651,670
38 Misc Deferred Debits	10.33	311,085,926	39,292,022	621,010,303	170,287,197
39 Elec Plant Acq Adj	10.31	46,282,303	19,729,367	36,241,176	15,449,004
40 Nuclear Fuel	10.31	0	0	0	0
41 Prepayments	10.32	32,526,049	13,702,489	32,526,049	13,702,489
42 Fuel Stock	10.32	264,624,815	111,067,593	232,716,649	97,675,186
43 Material & Supplies	10.32	204,876,482	86,820,549	204,876,482	86,820,549
44 Working Capital	10.33	59,134,106	26,380,515	59,587,223	26,118,351
45 Weatherization Loans	10.31	(6,814,340)	4,640,730	(6,817,175)	4,637,895
46 Miscellaneous Rate Base	10.34	0	0	0	0
47					
48 Total Electric Plant		<u>24,565,983,456</u>	<u>10,356,372,809</u>	<u>26,917,489,788</u>	<u>11,345,423,957</u>
49					
50 Rate Base Deductions:					
51 Accum Prov For Depr	10.38	(7,379,345,761)	(2,947,460,107)	(8,111,260,441)	(3,234,910,020)
52 Accum Prov For Amort	10.39	(502,655,381)	(212,964,427)	(523,484,727)	(221,249,967)
53 Accum Def Income Taxes	10.35	(3,634,945,474)	(1,553,478,568)	(4,165,943,608)	(1,804,104,719)
54 Unamortized ITC	10.35	(2,606,988)	(108,793)	(788,852)	(80,741)
55 Customer Adv for Const	10.34	(20,902,843)	(8,237,438)	(20,902,843)	(9,924,958)
56 Customer Service Deposits	10.34	0	0	(15,625,768)	(15,625,768)
57 Misc. Rate Base Deductions	10.34	(105,083,207)	(30,517,434)	(104,911,820)	(30,313,047)
58					
59 Total Rate Base Deductions		<u>(11,645,539,654)</u>	<u>(4,752,766,766)</u>	<u>(12,942,918,059)</u>	<u>(5,316,209,220)</u>
60					
61 Total Rate Base		<u>12,920,443,802</u>	<u>5,603,606,043</u>	<u>13,974,571,729</u>	<u>6,029,214,737</u>
62					
63 Return on Rate Base		7.238%	7.651%	6.743%	6.745%
64					
65 Return on Equity		9.073%	9.874%	8.113%	8.118%
66 Net Power Costs		1,529,690,650	644,727,437	1,521,859,578	641,066,300
67 100 Basis Points in Equity:					
68 Revenue Requirement Impact		107,450,683	46,601,441	116,217,159	50,140,943
69 Rate Base Decrease		(859,818,247)	(354,044,067)	(993,427,777)	(428,468,989)

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
214	500	Operation Supervision & Engineering						
215		P	SG		17,159,297	7,314,719	17,243,764	7,350,726
216		P	SG		1,400,062	596,823	1,442,543	614,932
217				B2	18,559,359	7,911,542	18,686,306	7,965,658
218								
219	501	Fuel Related-Non NPC						
220		P	SE		13,951,393	5,855,640	14,205,113	5,962,130
221		P	SE		-	-	-	-
222		P	SE		-	-	-	-
223		P	SE		-	-	-	-
224		P	SE		3,663,243	1,537,526	3,774,392	1,584,177
225				B2	17,614,636	7,393,166	17,979,505	7,546,308
226								
227	501NPC	Fuel Related-NPC						
228		P	S		183,669	-	-	-
229		P	SE		715,201,106	300,182,225	776,505,423	325,912,703
230		P	SE		-	-	-	-
231		P	SE		-	-	-	-
232		P	SE		50,877,990	21,354,369	50,877,990	21,354,369
233				B2	766,262,765	321,536,594	827,383,413	347,267,071
234								
235		Total Fuel Related			783,877,402	328,929,760	845,362,918	354,813,379
236								
237	502	Steam Expenses						
238		P	SG		34,934,764	14,892,102	35,744,726	15,237,375
239		P	SG		7,791,538	3,321,402	8,027,946	3,422,178
240				B2	42,726,302	18,213,504	43,772,672	18,659,554
241								
242	503	Steam From Other Sources-Non-NPC						
243		P	SE		-	-	-	-
244				B2	-	-	-	-
245								
246	503NPC	Steam From Other Sources-NPC						
247		P	SE		3,995,105	1,676,814	3,757,234	1,576,976
248				B2	3,995,105	1,676,814	3,757,234	1,576,976
249								
250	505	Electric Expenses						
251		P	SG		3,091,820	1,317,991	3,162,188	1,347,988
252		P	SG		866,673	369,448	892,969	380,658
253				B2	3,958,492	1,687,439	4,055,157	1,728,645
254								
255	506	Misc. Steam Expense						
256		P	SG		52,211,102	22,256,714	53,129,616	22,648,261
257		P	SE		-	-	-	-
258		P	SG		1,869,299	796,851	1,926,017	821,029
259				B2	54,080,401	23,053,565	55,055,633	23,469,290
260								
261	507	Rents						
262		P	SG		426,655	181,876	439,601	187,394
263		P	SG		-	-	-	-
264				B2	426,655	181,876	439,601	187,394
265								
266	510	Maint Supervision & Engineering						
267		P	SG		4,288,882	1,828,278	18,248,135	7,778,873
268		P	SG		2,684,420	1,144,323	(833,680)	(355,384)
269				B2	6,973,302	2,972,601	17,414,455	7,423,489
270								
271								
272								
273	511	Maintenance of Structures						
274		P	SG		26,816,625	11,431,476	27,509,704	11,726,924
275		P	SG		668,927	285,152	688,943	293,685
276				B2	27,485,552	11,716,628	28,198,648	12,020,609
277								
278	512	Maintenance of Boiler Plant						
279		P	SG		94,768,838	40,398,361	107,695,257	45,908,676
280		P	SG		7,647,764	3,260,113	11,048,045	4,709,596
281				B2	102,416,602	43,658,474	118,743,302	50,618,271
282								
283	513	Maintenance of Electric Plant						
284		P	SG		28,781,888	12,269,234	29,498,312	12,574,634
285		P	SG		774,188	330,023	797,354	339,898
286				B2	29,556,075	12,599,257	30,295,665	12,914,532
287								
288	514	Maintenance of Misc. Steam Plant						
289		P	SG		10,256,178	4,372,036	10,528,876	4,488,283
290		P	SG		4,130,022	1,760,559	4,253,605	1,813,240
291				B2	14,386,200	6,132,595	14,782,481	6,301,523
292								
293		Total Steam Power Generation		B2	1,088,441,448	458,734,056	1,180,564,072	497,679,321

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC	DESCRIP	BUS	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
ACCT		FUNC			TOTAL	UTAH	TOTAL	UTAH
357	537	Hydraulic Expenses						
358		P	DGP		-	-	-	-
359		P	SG		4,237,349	1,806,311	5,273,079	2,247,825
360		P	SG		189,105	80,612	192,096	81,887
361								
362				B2	<u>4,426,454</u>	<u>1,886,923</u>	<u>5,465,175</u>	<u>2,329,712</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		12,171,664	5,188,576	12,316,158	5,250,171
374		P	SG		5,519,728	2,352,967	5,554,144	2,367,638
375								
376								
377				B2	<u>17,691,392</u>	<u>7,541,543</u>	<u>17,870,303</u>	<u>7,617,809</u>
378								
379	540	Rents (Hydro Generation)						
380		P	DGP		-	-	-	-
381		P	SG		716,317	305,354	727,857	310,273
382		P	SG		9,597	4,091	9,751	4,157
383								
384				B2	<u>725,913</u>	<u>309,445</u>	<u>737,608</u>	<u>314,430</u>
385								
386	541	Maint Supervision & Engineering						
387		P	DGP		-	-	-	-
388		P	SG		409	174	421	180
389		P	SG		-	-	-	-
390								
391				B2	<u>409</u>	<u>174</u>	<u>421</u>	<u>180</u>
392								
393	542	Maintenance of Structures						
394		P	DGP		-	-	-	-
395		P	SG		594,569	253,455	606,380	258,490
396		P	SG		159,941	68,180	162,814	69,405
397								
398				B2	<u>754,510</u>	<u>321,635</u>	<u>769,194</u>	<u>327,894</u>
399								
400								
401								
402								
403	543	Maintenance of Dams & Waterways						
404		P	DGP		-	-	-	-
405		P	SG		1,803,107	768,634	1,849,817	788,546
406		P	SG		506,746	216,017	517,370	220,546
407								
408				B2	<u>2,309,853</u>	<u>984,651</u>	<u>2,367,187</u>	<u>1,009,092</u>
409								
410	544	Maintenance of Electric Plant						
411		P	DGP		-	-	-	-
412		P	SG		1,927,770	821,776	1,964,796	837,559
413		P	SG		611,876	260,833	623,670	265,860
414								
415				B2	<u>2,539,646</u>	<u>1,082,608</u>	<u>2,588,466</u>	<u>1,103,419</u>
416								
417	545	Maintenance of Misc. Hydro Plant						
418		P	DGP		-	-	-	-
419		P	SG		2,640,306	1,125,518	2,695,806	1,149,177
420		P	SG		692,930	295,385	706,364	301,111
421								
422				B2	<u>3,333,237</u>	<u>1,420,903</u>	<u>3,402,170</u>	<u>1,450,288</u>
423								
424		Total Hydraulic Power Generation		B2	<u>38,234,151</u>	<u>16,298,575</u>	<u>41,202,492</u>	<u>17,563,929</u>

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC	DESCRIP	BUS	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
858	923	Outside Services						
859		PTD	S		673,638	65,873	703,999	68,842
860		CUST	CN		-	-	-	-
861		PTD	SO		13,542,821	5,751,675	14,153,191	6,010,901
862				B2	14,216,459	5,817,548	14,857,190	6,079,743
863								
864	924	Property Insurance						
865		PTD	S		7,754,581	2,152,236	7,754,581	2,152,236
866		P	SG		-	-	-	-
867		PTD	SO		7,196,455	3,056,355	6,883,504	2,923,444
868				B2	14,951,035	5,208,591	14,638,084	5,075,680
869								
870	925	Injuries & Damages						
871		PTD	S		(890,359)	-	20,031	-
872		PTD	SO		56,308,757	23,914,489	7,784,335	3,306,029
873				B2	55,418,398	23,914,489	7,804,366	3,306,029
874								
875	926	Employee Pensions & Benefits						
876		LABOR	S		-	-	-	-
877		CUST	CN		-	-	-	-
878		LABOR	SO		-	-	-	-
879				B2	-	-	-	-
880								
881	927	Franchise Requirements						
882		DMSC	S		-	-	-	-
883		DMSC	SO		-	-	-	-
884				B2	-	-	-	-
885								
886	928	Regulatory Commission Expense						
887		DMSC	S		15,286,187	5,701,659	15,816,867	5,904,853
888		CUST	CN		-	-	-	-
889		DMSC	SO		1,487,926	631,926	1,532,288	650,767
890		FERC	SG		5,163,588	2,201,150	5,364,747	2,286,901
891				B2	21,937,701	8,534,736	22,713,902	8,842,521
892								
893	929	Duplicate Charges						
894		LABOR	S		-	-	-	-
895		LABOR	SO		(3,643,272)	(1,547,308)	(3,726,966)	(1,582,853)
896				B2	(3,643,272)	(1,547,308)	(3,726,966)	(1,582,853)
897								
898	930	Misc General Expenses						
899		PTD	S		209,134	46,200	217,749	48,103
900		CUST	CN		-	-	-	-
901		P	SG		-	-	-	-
902		LABOR	SO		7,364,780	3,127,843	7,664,384	3,255,086
903				B2	7,573,914	3,174,043	7,882,133	3,303,189
904								
905	931	Rents						
906		PTD	S		1,171,475	3,909	1,277,261	4,262
907		PTD	SO		5,485,059	2,329,520	5,980,365	2,539,878
908				B2	6,656,534	2,333,429	7,257,626	2,544,140
909								
910	935	Maintenance of General Plant						
911		G	S		139,399	59,323	142,044	60,328
912		CUST	CN		109,537	50,528	111,393	51,384
913		G	SO		21,458,593	9,113,526	21,811,379	9,263,355
914				B2	21,707,530	9,223,377	22,064,816	9,375,067
915								
916		Total Administrative & General Expense		B2	193,795,857	80,957,095	147,136,724	60,710,458
917								
918		Summary of A&G Expense by Factor						
919		S			23,734,332	8,712,093	25,247,726	8,923,809
920		SO			164,591,041	69,902,284	116,208,128	49,353,923
921		SG			5,163,588	2,201,150	5,364,747	2,286,901
922		CN			306,896	141,568	316,123	145,824
923		Total A&G Expense by Factor			193,795,857	80,957,095	147,136,724	60,710,458
924								
925		Total O&M Expense		B2	2,969,090,641	1,278,741,717	2,897,666,032	1,236,543,406

2010 PROTOCOL 13-Month Average				JUNE 2013 ACTUAL RESULTS		JUNE 2015 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1249	SCHMDF	Deductions - Flow Through						
1250		SCHMDF	S		-	-	-	-
1251		SCHMDF	DGP		-	-	-	-
1252		SCHMDF	DGU		-	-	-	-
1253				B6	-	-	-	-
1254	SCHMDP	Deductions - Permanent						
1255		SCHMDP	S		-	-	-	-
1256		P	SE		485,891	203,937	735,875	308,859
1257		PTD	SNP		377,765	165,112	65,078	28,444
1258		BOOKDEPR	SCHMDEXP		(162,455)	(65,826)	(0)	(0)
1259		P	SG		-	-	-	-
1260		SCHMDP-SO	SO		(87,179)	(37,025)	(0)	(0)
1261				B6	614,022	266,197	800,953	337,303
1262								
1263	SCHMDT	Deductions - Temporary						
1264		GP	S		74,755,210	(250,449)	55,174,130	27,068,435
1265		CUST	BADDEBT		-	-	-	-
1266		SCHMDT-SNP	SNP		87,171,793	38,100,666	77,029,127	33,667,554
1267		SCHMDT	CN		-	-	-	-
1268		SCHMDT	SG		180,174	76,805	180,174	76,805
1269		CUST	DGP		-	-	-	-
1270		P	SE		34,558,773	14,504,912	5,493,685	2,305,794
1271		SCHMDT-SG	SG		111,844,841	47,677,574	144,171,973	61,458,086
1272		SCHMDT-GPS	GPS		87,594,729	37,201,806	98,184,639	41,699,380
1273		SCHMDT-SO	SO		(22,071,017)	(9,373,624)	6,403,321	2,719,509
1274		TAXDEPR	TAXDEPR		1,194,521,703	524,430,160	795,344,018	349,179,416
1275		DPW	SNPD		2,156,223	1,041,830	-	-
1276				B6	1,570,712,429	653,409,681	1,181,981,068	518,174,980
1277								
1278		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,571,326,451	653,675,878	1,182,782,020	518,512,283
1279								
1280		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(702,830,592)	(310,526,505)	(236,916,274)	(167,741,260)
1281								
1282								
1283								
1284	40911	State Income Taxes						
1285		0			10,954,062	6,039,593	30,364,371	9,921,637
1286		IBT	IBT		-	-	-	-
1287		PTC	SG		-	-	-	-
1288		IBT	IBT		-	-	-	-
1289		Total State Tax Expense			10,954,062	6,039,593	30,364,371	9,921,637
1290								
1291								
1292		Calculation of Taxable Income:						
1293		Operating Revenues			4,973,414,464	2,156,080,583	4,985,817,904	2,103,724,971
1294		Operating Deductions:						
1295		O & M Expenses			2,969,090,641	1,278,741,717	2,897,666,032	1,236,543,406
1296		Depreciation Expense			572,553,051	237,353,568	647,565,138	262,390,668
1297		Amortization Expense			53,648,631	22,373,319	50,677,105	22,885,961
1298		Taxes Other Than Income			163,744,910	56,381,205	179,488,279	63,068,116
1299		Interest & Dividends (AFUDC-Equity)			(57,735,627)	(25,234,835)	(50,733,512)	(22,174,382)
1300		Misc Revenue & Expense			(435,263)	(266,711)	480,110	682,017
1301		Total Operating Deductions			3,700,866,344	1,569,348,262	3,725,143,152	1,563,395,786
1302		Other Deductions:						
1303		Interest Deductions			328,438,628	143,175,128	354,939,723	154,049,657
1304		Interest on PCRBS			-	-	-	-
1305		Schedule M Adjustments			(702,830,592)	(310,526,505)	(236,916,274)	(167,741,260)
1306								
1307		Income Before State Taxes			241,278,901	133,030,688	668,818,755	218,538,267
1308								
1309		State Income Taxes			10,954,062	6,039,593	30,364,371	9,921,637
1310								
1311		Total Taxable Income			230,324,839	126,991,094	638,454,384	208,616,630
1312								
1313		Tax Rate			35.0%	35.0%	35.0%	35.0%
1314								
1315		Federal Income Tax - Calculated			80,613,694	44,446,883	223,459,034	73,015,820
1316								
1317		Adjustments to Calculated Tax:						
1318	40910	PMI	P	SE	(44,934)	(18,860)	(18,088)	(7,592)
1319	40910	PTC	P	SG	(67,930,536)	(28,957,644)	(72,344,845)	(30,839,390)
1320	40910		P	SO	(3,036)	(1,289)	-	-
1321	40910	IRS Settle	LABOR	S	-	-	-	-
1322		Federal Income Tax Expense			12,635,188	15,469,090	151,096,101	42,168,839
1323								
1324		Total Operating Expenses			4,038,208,770	1,727,334,786	4,043,534,139	1,697,044,096

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
1325	310	Land and Land Rights						
1326		P	SG		2,328,228	992,485	2,328,228	992,485
1327		P	SG		34,798,446	14,833,992	34,798,446	14,833,992
1328		P	SG		53,412,119	22,768,687	53,412,119	22,768,687
1329		P	S		-	-	-	-
1330		P	SG		2,556,497	1,089,792	2,556,497	1,089,792
1331				B8	93,095,290	39,684,955	93,095,290	39,684,955
1332								
1333	311	Structures and Improvements						
1334		P	SG		233,126,167	99,377,762	233,126,167	99,377,762
1335		P	SG		320,181,306	136,487,902	320,181,306	136,487,902
1336		P	SG		385,016,764	164,126,167	385,016,764	164,126,167
1337		P	SG		60,698,448	25,874,727	60,698,448	25,874,727
1338				B8	999,022,685	425,866,559	999,022,685	425,866,559
1339								
1340	312	Boiler Plant Equipment						
1341		P	SG		614,236,561	261,838,709	579,336,644	246,961,462
1342		P	SG		560,040,311	238,735,760	490,212,690	208,969,420
1343		P	SG		2,596,639,042	1,106,903,526	2,818,205,669	1,201,353,651
1344		P	SG		327,862,258	139,762,163	319,424,941	136,165,477
1345				B8	4,098,778,172	1,747,240,159	4,207,179,944	1,793,450,010
1346								
1347	314	Turbogenerator Units						
1348		P	SG		120,294,855	51,279,672	120,294,855	51,279,672
1349		P	SG		134,015,650	57,128,616	134,015,650	57,128,616
1350		P	SG		650,751,972	277,404,614	642,822,639	274,024,473
1351		P	SG		66,776,433	28,465,670	66,776,433	28,465,670
1352				B8	971,838,909	414,278,572	963,909,577	410,898,431
1353								
1354	315	Accessory Electric Equipment						
1355		P	SG		86,511,775	36,878,514	86,511,775	36,878,514
1356		P	SG		136,942,466	58,376,269	136,942,466	58,376,269
1357		P	SG		182,403,660	77,755,611	182,403,660	77,755,611
1358		P	SG		67,313,731	28,694,711	67,313,731	28,694,711
1359				B8	473,171,632	201,705,104	473,171,632	201,705,104
1360								
1361								
1362								
1363	316	Misc Power Plant Equipment						
1364		P	SG		4,478,377	1,909,057	4,478,377	1,909,057
1365		P	SG		5,085,197	2,167,734	5,085,197	2,167,734
1366		P	SG		20,061,109	8,551,713	20,061,109	8,551,713
1367		P	SG		4,150,804	1,769,418	4,150,804	1,769,418
1368				B8	33,775,487	14,397,922	33,775,487	14,397,922
1369								
1370	317	Steam Plant ARO						
1371		P	S		-	-	-	-
1372				B8	-	-	-	-
1373								
1374	SP.	Unclassified Steam Plant - Account 300						
1375		P	SG		(1,129,373)	(481,433)	(1,129,373)	(481,433)
1376				B8	(1,129,373)	(481,433)	(1,129,373)	(481,433)
1377								
1378								
1379		Total Steam Production Plant		B8	6,668,552,802	2,842,691,838	6,769,025,242	2,885,521,549
1380								
1381								
1382		Summary of Steam Production Plant by Factor						
1383		S			-	-	-	-
1384		DGP			-	-	-	-
1385		DGU			-	-	-	-
1386		SG			6,668,552,802	2,842,691,838	6,769,025,242	2,885,521,549
1387		SSGCH			-	-	-	-
1388		Total Steam Production Plant by Factor			6,668,552,802	2,842,691,838	6,769,025,242	2,885,521,549
1389	320	Land and Land Rights						
1390		P	SG		-	-	-	-
1391		P	SG		-	-	-	-
1392				B8	-	-	-	-
1393								
1394	321	Structures and Improvements						
1395		P	SG		-	-	-	-
1396		P	SG	B8	-	-	-	-
1397					-	-	-	-

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
1471								
1472								
1473	335	Misc. Power Plant Equipment						
1474		P	SG		1,142,942	487,217	1,142,942	487,217
1475		P	SG		157,261	67,038	157,261	67,038
1476		P	SG		1,046,590	446,144	1,046,590	446,144
1477		P	SG		13,039	5,558	13,039	5,558
1478				B8	<u>2,359,832</u>	<u>1,005,957</u>	<u>2,359,832</u>	<u>1,005,957</u>
1479								
1480	336	Roads, Railroads & Bridges						
1481		P	SG		4,529,874	1,931,009	4,529,874	1,931,009
1482		P	SG		822,766	350,731	822,766	350,731
1483		P	SG		11,662,076	4,971,347	11,662,076	4,971,347
1484		P	SG		741,167	315,947	741,167	315,947
1485				B8	<u>17,755,883</u>	<u>7,569,034</u>	<u>17,755,883</u>	<u>7,569,034</u>
1486								
1487	337	Hydro Plant ARO						
1488		P	S		-	-	-	-
1489				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1490								
1491	HP	Unclassified Hydro Plant - Acct 300						
1492		P	S		-	-	-	-
1493		P	SG		-	-	-	-
1494		P	SG		-	-	-	-
1495		P	SG		-	-	-	-
1496				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1497								
1498		Total Hydraulic Production Plant		B8	<u>836,152,125</u>	<u>356,437,580</u>	<u>985,096,970</u>	<u>419,930,261</u>
1499								
1500		Summary of Hydraulic Plant by Factor						
1501		S			-	-	-	-
1502		SG			836,152,125	356,437,580	985,096,970	419,930,261
1503		DGP			-	-	-	-
1504		DGU			-	-	-	-
1505		Total Hydraulic Plant by Factor			<u>836,152,125</u>	<u>356,437,580</u>	<u>985,096,970</u>	<u>419,930,261</u>
1506								
1507	340	Land and Land Rights						
1508		P	S		51,913	-	51,913	-
1509		P	SG		23,576,717	10,050,358	23,576,717	10,050,358
1510		P	SG		5,395,985	2,300,217	5,395,985	2,300,217
1511		P	SG		-	-	-	-
1512				B8	<u>29,024,615</u>	<u>12,350,575</u>	<u>29,024,615</u>	<u>12,350,575</u>
1513								
1514	341	Structures and Improvements						
1515		P	SG		108,393,285	46,206,233	108,393,285	46,206,233
1516		P	SG		150,934	64,341	150,934	64,341
1517		P	SG		51,432,970	21,925,010	51,432,970	21,925,010
1518		P	SG		4,257,910	1,815,075	4,257,910	1,815,075
1519				B8	<u>164,235,099</u>	<u>70,010,659</u>	<u>164,235,099</u>	<u>70,010,659</u>
1520								
1521	342	Fuel Holders, Producers & Accessories						
1522		P	SG		8,424,526	3,591,234	8,424,526	3,591,234
1523		P	SG		-	-	-	-
1524		P	SG		2,366,087	1,008,623	2,366,087	1,008,623
1525				B8	<u>10,790,613</u>	<u>4,599,857</u>	<u>10,790,613</u>	<u>4,599,857</u>
1526								
1527	343	Prime Movers						
1528		P	S		-	-	-	-
1529		P	SG		223,515	95,281	(490,847)	(209,240)
1530		P	SG		1,779,884,003	758,734,598	1,792,945,966	764,302,693
1531		P	SG		671,045,935	286,055,590	1,355,415,899	577,790,988
1532		P	SG		54,888,287	23,397,953	53,830,227	22,946,920
1533				B8	<u>2,506,041,740</u>	<u>1,068,283,421</u>	<u>3,201,701,245</u>	<u>1,364,831,361</u>
1534								
1535	344	Generators						
1536		P	S		-	-	-	-
1537		P	SG		53,708,178	22,894,893	53,708,178	22,894,893
1538		P	SG		283,264,160	120,750,745	283,264,160	120,750,745
1539		P	SG		16,261,701	6,932,090	16,261,701	6,932,090
1540				B8	<u>353,234,040</u>	<u>150,577,727</u>	<u>353,234,040</u>	<u>150,577,727</u>

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
1674	366	Underground Conduit						
1675		DPW	S		321,015,625	173,978,272	336,616,005	180,027,446
1676				B8	321,015,625	173,978,272	336,616,005	180,027,446
1677								
1678								
1679								
1680								
1681	367	Underground Conductors						
1682		DPW	S		756,059,085	478,199,973	792,801,252	492,447,044
1683				B8	756,059,085	478,199,973	792,801,252	492,447,044
1684								
1685	368	Line Transformers						
1686		DPW	S		1,161,112,305	439,479,967	1,217,538,824	461,359,805
1687				B8	1,161,112,305	439,479,967	1,217,538,824	461,359,805
1688								
1689	369	Services						
1690		DPW	S		628,710,871	235,547,528	659,264,303	247,394,868
1691				B8	628,710,871	235,547,528	659,264,303	247,394,868
1692								
1693	370	Meters						
1694		DPW	S		176,708,353	73,919,365	185,295,841	77,249,232
1695				B8	176,708,353	73,919,365	185,295,841	77,249,232
1696								
1697	371	Installations on Customers' Premises						
1698		DPW	S		8,827,139	4,406,024	9,256,111	4,572,361
1699				B8	8,827,139	4,406,024	9,256,111	4,572,361
1700								
1701	372	Leased Property						
1702		DPW	S		-	-	-	-
1703				B8	-	-	-	-
1704								
1705	373	Street Lights						
1706		DPW	S		61,193,512	23,264,675	64,167,330	24,417,797
1707				B8	61,193,512	23,264,675	64,167,330	24,417,797
1708								
1709	DP	Unclassified Dist Plant - Acct 300						
1710		DPW	S		14,218,319	5,594,079	14,218,319	5,594,079
1711				B8	14,218,319	5,594,079	14,218,319	5,594,079
1712								
1713	DS0	Unclassified Dist Sub Plant - Acct 300						
1714		DPW	S		-	-	-	-
1715				B8	-	-	-	-
1716								
1717								
1718		Total Distribution Plant		B8	5,851,821,163	2,504,141,683	6,135,503,582	2,614,144,654
1719								
1720		Summary of Distribution Plant by Factor						
1721		S			5,851,821,163	2,504,141,683	6,135,503,582	2,614,144,654
1722								
1723		Total Distribution Plant by Factor			5,851,821,163	2,504,141,683	6,135,503,582	2,614,144,654

2010 PROTOCOL 13-Month Average				JUNE 2013 ACTUAL RESULTS		JUNE 2015 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1724	389	Land and Land Rights						
1725		G-SITUS	S		12,751,065	4,068,287	12,751,065	4,068,287
1726		CUST	CN		1,128,506	520,568	1,128,506	520,568
1727		G-DGU	SG		332	142	332	142
1728		G-SG	SG		1,228	523	1,228	523
1729		PTD	SO		5,596,700	2,376,935	5,596,700	2,376,935
1730				B8	19,477,831	6,966,454	19,477,831	6,966,454
1731								
1732	390	Structures and Improvements						
1733		G-SITUS	S		115,887,580	40,969,857	115,887,580	40,969,857
1734		PT	SG		350,180	149,276	350,180	149,276
1735		PT	SG		1,633,646	696,396	1,633,646	696,396
1736		CUST	CN		11,819,261	5,452,099	11,819,261	5,452,099
1737		G-SG	SG		5,311,284	2,264,111	5,311,284	2,264,111
1738		P	SE		5,490	2,304	5,490	2,304
1739		PTD	SO		97,921,402	41,587,498	97,921,402	41,587,498
1740				B8	232,928,843	91,121,541	232,928,843	91,121,541
1741								
1742	391	Office Furniture & Equipment						
1743		G-SITUS	S		11,449,078	2,842,402	11,449,078	2,842,402
1744		PT	SG		-	-	-	-
1745		PT	SG		2,851	1,215	2,851	1,215
1746		CUST	CN		8,440,361	3,893,449	8,440,361	3,893,449
1747		G-SG	SG		4,690,935	1,999,667	4,690,935	1,999,667
1748		P	SE		41,266	17,320	41,266	17,320
1749		PTD	SO		58,972,350	25,045,725	58,972,350	25,045,725
1750		P	SG		90,667	38,650	90,667	38,650
1751		P	SG		-	-	-	-
1752				B8	83,687,508	33,838,428	83,687,508	33,838,428
1753								
1754	392	Transportation Equipment						
1755		G-SITUS	S		76,363,042	32,083,423	76,363,042	32,083,423
1756		PTD	SO		7,002,100	2,973,812	7,002,100	2,973,812
1757		G-SG	SG		18,314,639	7,807,222	18,314,639	7,807,222
1758		CUST	CN		-	-	-	-
1759		PT	SG		725,089	309,093	725,089	309,093
1760		P	SE		439,809	184,596	439,809	184,596
1761		G-DGP	SG		118,591	50,553	118,591	50,553
1762		P	SG		343,984	146,635	343,984	146,635
1763		P	SG		44,655	19,036	44,655	19,036
1764				B8	103,351,909	43,574,370	103,351,909	43,574,370
1765								
1766	393	Stores Equipment						
1767		G-SITUS	S		8,747,468	3,415,506	8,747,468	3,415,506
1768		PT	SG		61,230	26,101	61,230	26,101
1769		PT	SG		131,431	56,027	131,431	56,027
1770		PTD	SO		318,705	135,355	318,705	135,355
1771		G-SG	SG		5,025,861	2,142,440	5,025,861	2,142,440
1772		P	SG		53,971	23,007	53,971	23,007
1773				B8	14,338,667	5,798,436	14,338,667	5,798,436

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC	BUS			ACTUAL RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1904	303	Miscellaneous Intangible Plant						
1905		I-SITUS	S		12,403,098	3,012,241	13,770,773	3,018,316
1906		I-SG	SG		143,795,897	61,297,771	143,795,897	61,297,771
1907		PTD	SO		370,935,341	157,537,297	367,952,165	156,270,333
1908		P	SE		3,673,140	1,541,680	4,754,453	1,995,526
1909		CUST	CN		123,138,758	56,802,600	123,153,422	56,809,365
1910		P	SG		-	-	-	-
1911		I-DGP	SG		-	-	-	-
1912				B8	<u>653,946,235</u>	<u>280,191,590</u>	<u>653,426,711</u>	<u>279,391,312</u>
1913	303	Less Non-Utility Plant						
1914		I-SITUS	S		-	-	-	-
1915					<u>653,946,235</u>	<u>280,191,590</u>	<u>653,426,711</u>	<u>279,391,312</u>
1916	IP	Unclassified Intangible Plant - Acct 300						
1917		I-SITUS	S		-	-	-	-
1918		I-SG	SG		-	-	-	-
1919		I-DGU	SG		-	-	-	-
1920		PTD	SO		(193,865)	(82,335)	(193,865)	(82,335)
1921					<u>(193,865)</u>	<u>(82,335)</u>	<u>(193,865)</u>	<u>(82,335)</u>
1922								
1923		Total Intangible Plant		B8	<u>826,414,033</u>	<u>353,285,733</u>	<u>766,611,687</u>	<u>327,214,186</u>
1924								
1925		Summary of Intangible Plant by Factor						
1926		S			13,403,098	3,012,241	14,770,773	3,018,316
1927		DGP			-	-	-	-
1928		DGU			-	-	-	-
1929		SG			315,457,560	134,474,249	256,174,739	109,202,980
1930		SO			370,741,476	157,454,962	367,758,300	156,187,998
1931		CN			123,138,758	56,802,600	123,153,422	56,809,365
1932		SSGCT			-	-	-	-
1933		SSGCH			-	-	-	-
1934		SE			3,673,140	1,541,680	4,754,453	1,995,526
1935		Total Intangible Plant by Factor			<u>826,414,033</u>	<u>353,285,733</u>	<u>766,611,687</u>	<u>327,214,186</u>
1936		Summary of Unclassified Plant (Account 106)						
1937		DP			14,218,319	5,594,079	14,218,319	5,594,079
1938		DS0			-	-	-	-
1939		GP			5,839,850	2,480,201	5,839,850	2,480,201
1940		HP			-	-	-	-
1941		NP			-	-	-	-
1942		OP			38,154	16,264	38,154	16,264
1943		TP			68,298,685	29,114,580	68,298,685	29,114,580
1944		TS0			-	-	-	-
1945		IP			(193,865)	(82,335)	(193,865)	(82,335)
1946		MP			-	-	-	-
1947		SP			(1,129,373)	(481,433)	(1,129,373)	(481,433)
1948		Total Unclassified Plant by Factor			<u>87,071,770</u>	<u>36,641,356</u>	<u>87,071,770</u>	<u>36,641,356</u>
1949								
1950		Total Electric Plant In Service		B8	<u>23,605,170,060</u>	<u>10,033,832,359</u>	<u>25,693,450,383</u>	<u>10,912,081,614</u>

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC	BUS			ACTUAL RESULTS		NORMALIZED RESULTS		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1951	Summary of Electric Plant by Factor							
1952	S				6,427,088,980	2,712,838,513	6,739,036,215	2,835,280,156
1953	SE				301,138,489	126,393,011	503,661,150	211,395,261
1954	DGU				-	-	-	-
1955	DGP				-	-	-	-
1956	SG				16,153,313,800	6,885,885,838	17,733,713,966	7,559,583,834
1957	SO				629,065,336	267,165,841	625,043,560	265,457,782
1958	CN				147,598,150	68,085,458	145,030,188	66,900,885
1959	DEU				-	-	-	-
1960	SSGCH				-	-	-	-
1961	SSGCT				-	-	-	-
1962	Less Capital Leases				(53,034,696)	(26,536,304)	(53,034,696)	(26,536,304)
1963					<u>23,605,170,060</u>	<u>10,033,832,359</u>	<u>25,693,450,383</u>	<u>10,912,081,614</u>
1964	105	Plant Held For Future Use						
1965		DPW	S		9,339,786	4,140,116	9,339,786	4,140,116
1966		P	SG		-	-	-	-
1967		T	SG		3,235,926	1,379,421	1,002,616	427,398
1968		P	SG		8,923,302	3,803,853	-	-
1969		P	SE		27,599,042	11,583,793	33,556,296	14,084,156
1970		G	SG		-	-	-	-
1971								
1972								
1973		Total Plant Held For Future Use		B10	<u>49,098,056</u>	<u>20,907,184</u>	<u>43,898,698</u>	<u>18,651,670</u>
1974								
1975	114	Electric Plant Acquisition Adjustments						
1976		P	S		-	-	-	-
1977		P	SG		144,614,797	61,646,854	129,052,437	55,012,882
1978		P	SG		14,560,711	6,206,986	14,560,711	6,206,986
1979		Total Electric Plant Acquisition Adjustment		B15	<u>159,175,508</u>	<u>67,853,840</u>	<u>143,613,148</u>	<u>61,219,868</u>
1980								
1981	115	Accum Provision for Asset Acquisition Adjustments						
1982		P	S		-	-	-	-
1983		P	SG		(98,681,487)	(42,066,257)	(93,160,254)	(39,712,649)
1984		P	SG		(14,211,718)	(6,058,216)	(14,211,718)	(6,058,216)
1985				B15	<u>(112,893,205)</u>	<u>(48,124,473)</u>	<u>(107,371,972)</u>	<u>(45,770,865)</u>
1986								
1987	120	Nuclear Fuel						
1988		P	SE		-	-	-	-
1989		Total Nuclear Fuel		B15	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1990								
1991	124	Weatherization						
1992		DMSC	S		1,607,385	4,639,786	1,607,385	4,639,786
1993		DMSC	SO		(4,454)	(1,891)	(4,454)	(1,891)
1994				B16	<u>1,602,931</u>	<u>4,637,895</u>	<u>1,602,931</u>	<u>4,637,895</u>
1995								
1996	182W	Weatherization						
1997		DMSC	S		(8,417,271)	2,835	(8,420,106)	0
1998		DMSC	SG		-	-	-	-
1999		DMSC	SGCT		-	-	-	-
2000		DMSC	SO		-	-	-	-
2001				B16	<u>(8,417,271)</u>	<u>2,835</u>	<u>(8,420,106)</u>	<u>0</u>
2002								
2003	186W	Weatherization						
2004		DMSC	S		-	-	-	-
2005		DMSC	CN		-	-	-	-
2006		DMSC	CNP		-	-	-	-
2007		DMSC	SG		-	-	-	-
2008		DMSC	SO		-	-	-	-
2009				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2010								
2011		Total Weatherization		B16	<u>(6,814,340)</u>	<u>4,640,730</u>	<u>(6,817,175)</u>	<u>4,637,895</u>

2010 PROTOCOL 13-Month Average					JUNE 2013 ACTUAL RESULTS		JUNE 2015 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2133								
2134	1869	Misc Deferred Debits-Trojan						
2135		P	S		-	-	-	-
2136		P	SG		-	-	-	-
2137				B15	-	-	-	-
2138								
2139		Total Miscellaneous Rate Base		B15	-	-	-	-
2140								
2141		Total Rate Base Additions		B15	960,813,397	322,540,450	1,224,039,405	433,342,343
2142	235	Customer Service Deposits						
2143		CUST	S		-	-	(15,625,768)	(15,625,768)
2144		CUST	CN		-	-	-	-
2145		Total Customer Service Deposits		B15	-	-	(15,625,768)	(15,625,768)
2146								
2147	2281	Prop Ins	PTD	SO	-	-	-	-
2148	2282	Inj & Dam	PTD	SO	(33,266,423)	(14,128,345)	(33,266,423)	(14,128,345)
2149	2283	Pen & Ben	PTD	SO	(3,313,000)	(1,407,040)	(3,313,000)	(1,407,040)
2150	254	Reg Liab.	P	SG	-	-	-	-
2151	254	Reg Liab.	PTD	SE	-	-	-	-
2152				B15	(36,579,423)	(15,535,385)	(36,579,423)	(15,535,385)
2153								
2154	22841	Accum Misc. Operating Provisions						
2155		P	S		-	-	-	-
2156		P	SG		(1,471,922)	(627,456)	(1,471,922)	(627,456)
2157				B15	(1,471,922)	(627,456)	(1,471,922)	(627,456)
2158								
2159	22842	Prv-Trojan	P	TROJD	-	-	-	-
2160	230	ARO	P	TROJD	(1,803,525)	(766,696)	(1,803,525)	(766,696)
2161	254105	ARO	P	TROJD	(3,134,268)	(1,332,407)	(3,134,268)	(1,332,407)
2162	254		P	S	(33,989,287)	(1,013,657)	(33,761,032)	(785,402)
2163				B15	(38,927,080)	(3,112,760)	(38,698,825)	(2,884,505)
2164								
2165	252	Customer Advances for Construction						
2166		DPW	S		(5,427,330)	(1,640,487)	(6,076,610)	(3,604,784)
2167		DPW	SE		-	-	-	-
2168		T	SG		(15,475,513)	(6,596,951)	(14,826,232)	(6,320,173)
2169		DPW	SO		-	-	-	-
2170		CUST	CN		-	-	-	-
2171		Total Customer Advances for Construction		B20	(20,902,843)	(8,237,438)	(20,902,843)	(9,924,958)
2172								
2173	25398	SO2 Emissions						
2174		P	SE		-	-	(56,868)	(23,868)
2175				B19	-	-	(56,868)	(23,868)
2176								
2177	25399	Other Deferred Credits						
2178		P	S		(3,202,136)	(656,830)	(3,202,136)	(656,830)
2179		LABOR	SO		(19,348,002)	(8,217,152)	(19,348,002)	(8,217,152)
2180		P	SG		(5,554,645)	(2,367,852)	(5,554,645)	(2,367,852)
2181		P	SE		-	-	-	-
2182				B15	(28,104,783)	(11,241,833)	(28,104,783)	(11,241,833)

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
2252								
2253								
2254	108SP	Steam Prod Plant Accumulated Depr						
2255		P	S		-	-	-	-
2256		P	SG		(745,329,708)	(317,721,512)	(748,677,952)	(319,148,812)
2257		P	SG		(817,492,846)	(348,483,443)	(794,547,228)	(338,702,112)
2258		P	SG		(725,776,625)	(309,386,362)	(891,213,641)	(379,909,377)
2259		P	SG		-	-	-	-
2260		P	SG		(175,855,372)	(74,964,186)	(173,316,717)	(73,882,000)
2261				B17	<u>(2,464,454,551)</u>	<u>(1,050,555,502)</u>	<u>(2,607,755,537)</u>	<u>(1,111,642,301)</u>
2262								
2263	108NP	Nuclear Prod Plant Accumulated Depr						
2264		P	SG		-	-	-	-
2265		P	SG		-	-	-	-
2266		P	SG		-	-	-	-
2267				B17	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2268								
2269								
2270	108HP	Hydraulic Prod Plant Accum Depr						
2271		P	S		-	-	-	-
2272		P	SG		(157,240,831)	(67,029,120)	(131,848,666)	(56,204,868)
2273		P	SG		(29,434,362)	(12,547,373)	(30,410,513)	(12,963,490)
2274		P	SG		(59,179,432)	(25,227,196)	(108,888,475)	(46,417,324)
2275		P	SG		(20,671,581)	(8,811,947)	(26,313,525)	(11,217,013)
2276				B17	<u>(266,526,206)</u>	<u>(113,615,636)</u>	<u>(297,461,179)</u>	<u>(126,802,695)</u>
2277								
2278	108OP	Other Production Plant - Accum Depr						
2279		P	S		-	-	-	-
2280		P	SG		(889,781)	(379,299)	198,235	84,504
2281		P	SG		(340,445,892)	(145,126,355)	(484,107,169)	(206,366,739)
2282		P	SG		(221,397,694)	(94,378,111)	(276,098,064)	(117,695,959)
2283		P	SG		(23,661,995)	(10,086,710)	(27,010,525)	(11,514,132)
2284				B17	<u>(586,395,362)</u>	<u>(249,970,475)</u>	<u>(787,017,524)</u>	<u>(335,492,326)</u>
2285								
2286	108EP	Experimental Plant - Accum Depr						
2287		P	SG		-	-	-	-
2288		P	SG		-	-	-	-
2289					-	-	-	-
2290					-	-	-	-
2291				B17	<u>(3,317,376,120)</u>	<u>(1,414,141,614)</u>	<u>(3,692,234,239)</u>	<u>(1,573,937,322)</u>
2292								
2293		Summary of Prod Plant Depreciation by Factor						
2294		S			-	-	-	-
2295		DGP			-	-	-	-
2296		DGU			-	-	-	-
2297		SG			(3,317,376,120)	(1,414,141,614)	(3,692,234,239)	(1,573,937,322)
2298		SSGCH			-	-	-	-
2299		SSGCT			-	-	-	-
2300					<u>(3,317,376,120)</u>	<u>(1,414,141,614)</u>	<u>(3,692,234,239)</u>	<u>(1,573,937,322)</u>
2301								
2302								
2303	108TP	Transmission Plant Accumulated Depr						
2304		T	SG		(374,422,111)	(159,609,845)	(384,486,161)	(163,899,980)
2305		T	SG		(403,777,356)	(172,123,492)	(415,338,612)	(177,051,861)
2306		T	SG		(510,244,766)	(217,508,757)	(630,835,492)	(268,914,554)
2307				B17	<u>(1,288,444,233)</u>	<u>(549,242,094)</u>	<u>(1,430,660,265)</u>	<u>(609,866,395)</u>

2010 PROTOCOL 13-Month Average				JUNE 2013		JUNE 2015		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	ACTUAL RESULTS		NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
2308	108360	Land and Land Rights						
2309		DPW	S		(7,868,896)	(2,640,269)	(9,911,399)	(3,360,196)
2310				B17	(7,868,896)	(2,640,269)	(9,911,399)	(3,360,196)
2311								
2312	108361	Structures and Improvements						
2313		DPW	S		(16,233,213)	(7,835,420)	(19,296,496)	(8,915,904)
2314				B17	(16,233,213)	(7,835,420)	(19,296,496)	(8,915,904)
2315								
2316	108362	Station Equipment						
2317		DPW	S		(222,818,310)	(87,429,928)	(253,099,424)	(98,103,209)
2318				B17	(222,818,310)	(87,429,928)	(253,099,424)	(98,103,209)
2319								
2320	108363	Storage Battery Equipment						
2321		DPW	S		-	-	-	-
2322				B17	-	-	-	-
2323								
2324	108364	Poles, Towers & Fixtures						
2325		DPW	S		(583,518,262)	(184,868,634)	(590,578,072)	(174,009,382)
2326				B17	(583,518,262)	(184,868,634)	(590,578,072)	(174,009,382)
2327								
2328	108365	Overhead Conductors						
2329		DPW	S		(314,468,546)	(78,275,052)	(337,722,223)	(86,471,350)
2330				B17	(314,468,546)	(78,275,052)	(337,722,223)	(86,471,350)
2331								
2332	108366	Underground Conduit						
2333		DPW	S		(132,444,046)	(60,294,268)	(143,450,830)	(64,173,864)
2334				B17	(132,444,046)	(60,294,268)	(143,450,830)	(64,173,864)
2335								
2336	108367	Underground Conductors						
2337		DPW	S		(302,971,980)	(172,023,990)	(328,895,263)	(181,161,253)
2338				B17	(302,971,980)	(172,023,990)	(328,895,263)	(181,161,253)
2339								
2340	108368	Line Transformers						
2341		DPW	S		(397,693,891)	(92,892,223)	(437,505,387)	(106,924,708)
2342				B17	(397,693,891)	(92,892,223)	(437,505,387)	(106,924,708)
2343								
2344	108369	Services						
2345		DPW	S		(192,315,459)	(60,640,438)	(213,872,306)	(68,238,649)
2346				B17	(192,315,459)	(60,640,438)	(213,872,306)	(68,238,649)
2347								
2348	108370	Meters						
2349		DPW	S		(71,782,759)	(24,981,269)	(77,841,625)	(27,116,857)
2350				B17	(71,782,759)	(24,981,269)	(77,841,625)	(27,116,857)
2351								
2352								
2353								
2354	108371	Installations on Customers' Premises						
2355		DPW	S		(7,655,226)	(3,384,648)	(7,957,886)	(3,491,328)
2356				B17	(7,655,226)	(3,384,648)	(7,957,886)	(3,491,328)
2357								
2358	108372	Leased Property						
2359		DPW	S		-	-	-	-
2360				B17	-	-	-	-
2361								
2362	108373	Street Lights						
2363		DPW	S		(27,579,403)	(11,508,244)	(29,677,568)	(12,247,791)
2364				B17	(27,579,403)	(11,508,244)	(29,677,568)	(12,247,791)
2365								
2366	108D00	Unclassified Dist Plant - Acct 300						
2367		DPW	S		-	-	-	-
2368				B17	-	-	-	-
2369								
2370	108DS	Unclassified Dist Sub Plant - Acct 300						
2371		DPW	S		-	-	-	-
2372				B17	-	-	-	-
2373								
2374	108DP	Unclassified Dist Sub Plant - Acct 300						
2375		DPW	S		4,410,064	3,030,554	4,410,064	3,030,554
2376				B17	4,410,064	3,030,554	4,410,064	3,030,554
2377								
2378								
2379		Total Distribution Plant Accum Depreciation		B17	(2,272,939,927)	(783,743,829)	(2,445,398,413)	(831,183,935)
2380								
2381		Summary of Distribution Plant Depr by Factor						
2382		S			(2,272,939,927)	(783,743,829)	(2,445,398,413)	(831,183,935)
2383								
2384		Total Distribution Depreciation by Factor			(2,272,939,927)	(783,743,829)	(2,445,398,413)	(831,183,935)

2010 PROTOCOL 13-Month Average					JUNE 2013 ACTUAL RESULTS		JUNE 2015 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2456								
2457	111HP	Accum Prov for Amort-Hydro						
2458		P	SG		-	-	-	-
2459		P	SG		-	-	-	-
2460		P	SG		(610,751)	(260,353)	(1,159,268)	(494,176)
2461		P	SG		(117,818)	(50,224)	-	-
2462				B18	<u>(728,569)</u>	<u>(310,577)</u>	<u>(1,159,268)</u>	<u>(494,176)</u>
2463								
2464								
2465	111IP	Accum Prov for Amort-Intangible Plant						
2466		I-SITUS	S		(1,358,963)	(47,975)	(1,757,086)	(86,720)
2467		I-DGP	SG		-	-	103,373	44,066
2468		I-DGU	SG		(382,707)	(163,141)	(415,714)	(177,212)
2469		P	SE		(1,960,814)	(822,987)	(2,596,754)	(1,089,902)
2470		I-SG	SG		(55,649,344)	(23,722,379)	(57,012,571)	(24,303,499)
2471		I-SG	SG		(30,556,715)	(13,025,813)	(23,319,536)	(9,940,726)
2472		I-SG	SG		(3,985,298)	(1,698,865)	(4,583,497)	(1,953,867)
2473		CUST	CN		(106,453,336)	(49,105,793)	(115,283,890)	(53,179,233)
2474		P	SG		-	-	-	-
2475		P	SG		(425,227)	(181,267)	(538,785)	(229,675)
2476		PTD	SO		(275,518,064)	(117,013,307)	(286,777,969)	(121,795,421)
2477				B18	<u>(476,290,468)</u>	<u>(205,781,529)</u>	<u>(492,182,427)</u>	<u>(212,712,190)</u>
2478	111IP	Less Non-Utility Plant						
2479		NUTIL	OTH		-	-	-	-
2480					<u>(476,290,468)</u>	<u>(205,781,529)</u>	<u>(492,182,427)</u>	<u>(212,712,190)</u>
2481								
2482	111390	Accum Amtr - Capital Lease						
2483		G-SITUS	S		(2,549,035)	(908,297)	(2,549,035)	(908,297)
2484		P	SG		(2,267,348)	(966,532)	(2,267,348)	(966,532)
2485		PTD	SO		6,395,561	2,716,213	6,395,561	2,716,213
2486				B9	<u>1,579,177</u>	<u>841,384</u>	<u>1,579,177</u>	<u>841,384</u>
2487								
2488		Remove Capital Lease Amtr			<u>(1,579,177)</u>	<u>(841,384)</u>	<u>(1,579,177)</u>	<u>(841,384)</u>
2489								
2490		Total Accum Provision for Amortization		B18	<u>(502,655,381)</u>	<u>(212,964,427)</u>	<u>(523,484,727)</u>	<u>(221,249,967)</u>
2491								
2492								
2493								
2494								
2495		Summary of Amortization by Factor						
2496		S			(13,673,735)	(969,516)	(15,839,338)	(1,009,685)
2497		DGP			-	-	-	-
2498		DGU			-	-	-	-
2499		SE			(1,960,814)	(822,987)	(2,596,754)	(1,089,902)
2500		SO			(281,741,178)	(119,656,281)	(295,546,462)	(125,519,425)
2501		CN			(109,699,814)	(50,603,358)	(118,707,468)	(54,758,494)
2502		SSGCT			-	-	-	-
2503		SSGCH			-	-	-	-
2504		SG			(94,000,663)	(40,070,901)	(89,215,527)	(38,031,078)
2505		Less Capital Lease			<u>(1,579,177)</u>	<u>(841,384)</u>	<u>(1,579,177)</u>	<u>(841,384)</u>
2506		Total Provision For Amortization by Factor			<u>(502,655,381)</u>	<u>(212,964,427)</u>	<u>(523,484,727)</u>	<u>(221,249,967)</u>

**Rocky Mountain Power
Utah General Rate Case – June 2015
Allocations**

Page 11.0 – 11.18: Reference – Attachment R746-700-22.B.4, Folder, 'Allocations', File, 'Tab 11 – Allocation Factors – June 2015'

Utah General Rate Case
Pro Forma Factors June 2015
2010 Protocol Average Factors

UTAH GENERAL RATE CASE
Pro Forma Factors June 2015
AVERAGE FACTORS

2010 PROTOCOL
FACTOR

DESCRIPTION	S	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.	Situs
System Generation	SG	1.5705%	26.0220%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%			Pg 11.17
System Generation (Pac. Power Costs on SG)	SG-P	1.5705%	26.0220%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%			Pg 11.17
System Generation (R.M.P. Costs on SG)	SG-U	1.5705%	26.0220%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%			Pg 11.17
Divisional Generation - Pac. Power	DGP	3.2692%	54.1699%	16.3564%	0.0000%	0.0000%	26.2044%	0.0000%			Pg 11.17
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	82.0370%	10.7291%	0.5021%	0.7318%			Pg 11.17
System Capacity	SC	1.5958%	26.4367%	7.9862%	42.8472%	5.3415%	15.4158%	0.3768%			Pg 11.17
System Energy	SE	1.4945%	24.7778%	7.4704%	41.9717%	6.2758%	17.6191%	0.3906%			Pg 11.17
System Energy (Pac. Power Costs on SE)	SE-P	1.4945%	24.7778%	7.4704%	41.9717%	6.2758%	17.6191%	0.3906%			Pg 11.17
System Energy (R.M.P. Costs on SE)	SE-U	1.4945%	24.7778%	7.4704%	41.9717%	6.2758%	17.6191%	0.3906%			Pg 11.17
Divisional Energy - Pac. Power	DEP	3.1473%	52.1807%	15.7323%	0.0000%	0.0000%	28.9377%	0.0000%			Pg 11.17
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	79.9228%	11.9505%	7.3830%	0.7438%			Pg 11.17
System Overhead	SO	2.1912%	27.2584%	7.6708%	42.4703%	5.5035%	14.6295%	0.2763%			Pg 11.8
System Overhead (Pac. Power Costs on SO)	SO-P	2.1912%	27.2584%	7.6708%	42.4703%	5.5035%	14.6295%	0.2763%			Pg 11.8
System Overhead (R.M.P. Costs on SO)	SO-U	2.1912%	27.2584%	7.6708%	42.4703%	5.5035%	14.6295%	0.2763%			Pg 11.8
Divisional Overhead - Pac. Power	DOP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Divisional Overhead - R.M.P.	DOU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Gross Plant-System	GPS	2.1912%	27.2582%	7.6708%	42.4704%	5.5036%	14.6295%	0.2763%			Pg 11.7
System Gross Plant - Pac. Power	GPP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
System Gross Plant - R.M.P.	SGPU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
System Net Plant	SNP	2.0110%	26.2371%	7.4736%	43.7076%	5.4879%	14.7951%	0.2877%			Pg 11.7
Seasonal System Capacity Combustion Turbine	SSCCT	1.6183%	27.2904%	8.2684%	41.7614%	5.2682%	15.4409%	0.3514%			Pg 11.19
Seasonal System Energy Combustion Turbine	SSECT	1.4813%	25.2701%	7.7210%	41.6928%	5.9731%	17.4880%	0.3737%			Pg 11.18
Seasonal System Capacity Cholla	SSOCH	1.5958%	26.4367%	7.9862%	42.8472%	5.3415%	15.4158%	0.3768%			Pg 11.20
Seasonal System Energy Cholla	SSECH	1.4945%	24.7778%	7.4704%	41.9717%	6.2758%	17.6191%	0.3906%			Pg 11.19
Seasonal System Generation Cholla	SSGCH	1.5705%	26.0220%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%			Pg 11.20
Seasonal System Capacity Purchases	SSCP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 11.21
Seasonal System Energy Purchases	SSEP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 11.20
Seasonal System Generation Contracts	SSGC	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 11.19
Seasonal System Energy Contracts	SSGCT	1.5840%	26.7853%	8.1323%	41.7442%	5.4445%	15.9527%	0.3569%			Pg 11.18
Mid-Columbia	MC	1.0106%	47.5441%	9.9051%	27.4326%	3.5878%	10.2750%	0.2447%			Pg 11.17
Division Net Plant Distribution	DNPDP	3.3571%	26.4023%	6.2515%	48.3173%	4.9108%	10.7609%	0.0000%			Pg 11.6
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	82.0370%	10.7291%	6.5021%	0.7318%			Pg 11.17
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	79.9228%	11.9505%	7.3830%	0.7438%			Pg 11.17
Division Net Plant General-Mine - Pac. Power	DNPMP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant General-Mine - R.M.P.	DNPGMU	1.4945%	24.7778%	7.4704%	41.9717%	6.2758%	17.6191%	0.3906%			Pg 11.6
Division Net Plant Intangible - Pac. Power	DNPPI	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Intangible - R.M.P.	DNPPIU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Steam - Pac. Power	DNPSP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Steam - R.M.P.	DNPSSU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Hydro - Pac. Power	DNPHP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Hydro - R.M.P.	DNPPIU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
System Net Hydro Plant-Pac. Power	SNPPH-P	1.5705%	26.0220%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%			Pg 11.4
System Net Hydro Plant-R.M.P.	SNPPHU	2.5792%	31.9167%	7.2264%	46.1289%	4.1960%	7.9528%	0.0000%			Pg 11.11
Customer - System	CN	5.2885%	65.4440%	14.8174%	0.0000%	0.0000%	14.4500%	0.0000%			Pg 11.11
Customer - Pac. Power	CNU	0.0000%	0.0000%	0.0000%	90.0418%	8.1905%	1.7677%	0.0000%			Pg 11.11
Washington Business Tax	WBTAX	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 11.11
Operating Revenue - Idaho	OPR-ID	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Status
Operating Revenue - Wyoming	OPR-WY	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Excise Tax - superfund	EXGTAX	3.5776%	31.6056%	2.9421%	35.4072%	3.9860%	10.9689%	-0.0079%	11.5522%		Pg 11.12
Interest	INT	2.0110%	26.2371%	7.4736%	43.7076%	5.4879%	14.7951%	0.2877%			Pg 11.8
CIAC	CIAC	3.3571%	26.4023%	6.2515%	48.3173%	4.9108%	10.7609%	0.0000%			Pg 11.11

UTAH GENERAL RATE CASE
Pro Forma Factors June 2015
AVERAGE FACTORS

2010 PROTOCOL
FACTOR

DESCRIPTION	Idaho State Income Tax	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	Pg 11.11
DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Bad Debt Expense	4.5921%	43.8660%	13.6023%	29.7063%	3.4908%	0.0000%	4.7226%	0.0000%	0.0000%	Pg 11.10
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	0.0000%	10.9460%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1984	5.4200%	67.6900%	13.3600%	0.0000%	0.0000%	0.0000%	11.6100%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1985	4.7890%	64.6080%	13.1260%	0.0000%	0.0000%	0.0000%	15.5000%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1986	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	0.0000%	16.7100%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1988	4.8806%	56.3559%	15.2688%	0.0000%	0.0000%	0.0000%	20.6776%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1990	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	0.0000%	17.3435%	0.0000%	0.0000%	Fixed
Other Electric	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Non-Utility	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
System Net Steam Plant	1.5705%	26.0220%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%	0.3803%	0.0000%	Pg 11.4
System Net Transmission Plant	1.5705%	26.0220%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%	0.3803%	0.0000%	Pg 11.5
System Net Production Plant	1.5705%	26.0220%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%	0.3803%	0.0000%	Pg 11.5
System Net Nuclear Plant	1.5705%	26.0220%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%	0.3803%	0.0000%	Pg 11.4
System Net Hydro Plant	1.5705%	26.0220%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%	0.3803%	0.0000%	Pg 11.4
System Net Other Production Plant	1.5705%	26.0220%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%	0.3803%	0.0000%	Pg 11.5
System Net General Plant	2.7942%	29.4243%	7.1175%	39.6354%	6.2903%	14.5869%	0.1514%	0.1514%	0.0000%	Pg 11.6
System Net Intangible Plant	1.8389%	26.8394%	7.9574%	41.7237%	6.4464%	14.8735%	0.3207%	0.3207%	0.0000%	Pg 11.7
Trojan Plant Allocator	1.5589%	25.8330%	7.7985%	42.5286%	5.6816%	16.2176%	0.3818%	0.3818%	0.0000%	Pg 11.13
Trojan Decommissioning Allocator	1.5589%	25.7996%	7.7881%	42.5110%	5.7004%	16.2620%	0.3821%	0.3821%	0.0000%	Pg 11.13
Income Before Taxes	3.5890%	31.7060%	2.9515%	35.5197%	4.0006%	11.0017%	-0.0079%	-0.0079%	11.2712%	-0.0318%
DIT Expense	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.3225%	0.0000%	5.6810%
DIT Balance	2.1509%	27.0245%	6.1806%	43.2394%	5.5916%	14.1377%	0.2900%	0.2900%	0.0000%	1.3854%
Tax Depreciation	1.9672%	26.3008%	7.5534%	43.9029%	5.3903%	14.8587%	0.0000%	0.0000%	0.0000%	0.0267%
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
DONOTUSE	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
DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
SCHMAT Depreciation Expense	2.8633%	28.0655%	8.1290%	40.5196%	5.3410%	15.2917%	0.2899%	0.2899%	0.0000%	Pg 11.14
SCHMDT Amortization Expense	1.8625%	23.3772%	6.5833%	45.1604%	4.7446%	13.9943%	0.2446%	0.2446%	4.0332%	Pg 11.13
System Generation Cholla Transaction	1.5765%	26.1213%	7.8872%	42.7910%	5.5964%	16.0275%	0.0000%	0.0000%	0.0000%	Pg 11.17

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
Pro Forma Factors June 2015

DESCRIPTION OF FACTOR

STEAM:
STEAM 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	6,766,025,242	1,06,304,725	1,761,434,535	531,856,528	2,885,521,549	377,380,767	1,060,783,057	25,741,081
SSGCH	0	0	0	0	0	0	0	0
	6,766,025,242	1,06,304,725	1,761,434,535	531,856,528	2,885,521,549	377,380,767	1,060,783,057	25,741,081

UTAH GENERAL RATE CASE
Pro Forma Factors June 2015
AVERAGE FACTORS

2010 PROTOCOL
FACTOR

OTHER NON-UTILITY Page Ref.

LESS ACCUMULATED DEPRECIATION

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER
DGP	(748,677,952)	(194,826,842)	(58,825,531)	(319,148,812)	(41,739,638)	(119,538,400)	(2,847,054)	
DGU	(794,547,228)	(208,756,937)	(62,429,596)	(338,702,112)	(44,296,901)	(126,862,163)	(3,021,484)	
SG	(891,219,641)	(231,911,454)	(70,024,922)	(375,909,377)	(49,686,162)	(142,296,500)	(3,389,085)	
SSGCH	(173,316,717)	(45,100,445)	(13,617,935)	(73,882,000)	(9,652,602)	(27,672,784)	(659,084)	
	(2,607,756,537)	(678,589,678)	(204,897,985)	(1,111,642,301)	(145,385,303)	(416,365,846)	(9,916,708)	

TOTAL NET STEAM PLANT

SNPPS
SYSTEM NET PLANT PRODUCTION STEAM

	4,161,266,705	1,082,844,856	328,961,544	1,773,879,248	231,995,464	664,413,210	15,824,373	
	100.0000%	26.0220%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%	

NUCLEAR:
NUCLEAR PRODUCTION PLANT

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

LESS ACCUMULATED DEPRECIATION

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

TOTAL NUCLEAR PLANT

SNPPN
SYSTEM NET PLANT PRODUCTION NUCLEAR

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

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SG	985,096,970	256,341,757	77,401,574	419,930,261	54,920,264	157,286,474	3,746,102
	985,096,970	256,341,757	77,401,574	419,930,261	54,920,264	157,286,474	3,746,102

LESS ACCUMULATED DEPRECIATION (incl hydro amortization)

DGP	(131,848,666)	(34,309,636)	(10,359,885)	(56,204,868)	(7,350,711)	(21,051,747)	(501,391)
DGU	(30,410,513)	(7,913,418)	(2,389,431)	(12,963,490)	(1,895,420)	(4,855,524)	(115,644)
SG	(136,361,268)	(2,141,497)	(35,483,905)	(68,128,514)	(7,602,294)	(21,772,256)	(518,551)
	(298,620,447)	(44,864,551)	(48,233,221)	(137,296,871)	(16,848,425)	(47,679,527)	(1,135,586)

TOTAL NET HYDRO PRODUCTION PLANT

SNPPH
SYSTEM NET PLANT PRODUCTION HYDRO

	686,476,524	178,634,768	53,958,206	282,633,390	38,271,838	109,606,948	2,610,516
	100.0000%	26.0220%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%

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	4,020,634,881	63,142,398	1,046,248,888	315,911,508	1,713,928,989	224,154,915	15,289,570
SSGCT	0	0	0	0	0	0	0
	4,020,634,881	63,142,398	1,046,248,888	1,713,928,989	224,154,915	641,955,613	15,289,570

UTAH GENERAL RATE CASE
 Pro Forma Factors June 2015
 AVERAGE FACTORS
 DESCRIPTION
 LESS ACCUMULATED DEPRECIATION

2010 PROTOCOL
 FACTOR

OTHER NON-UTILITY Page Ref.

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL
DGP	(484,107,189)	(125,974,281)	(38,037,531)	(206,366,739)	(26,989,519)	(77,295,446)	(1,840,851)
DGU	198,235	3,113	15,576	84,504	11,052	31,651	754
SG	(276,098,064)	(71,846,189)	(21,693,727)	(117,695,959)	(15,302,777)	(44,083,468)	(1,049,639)
SSGCT	(27,010,525)	(424,189)	(7,028,674)	(2,122,286)	(11,514,132)	(4,505,867)	(102,715)
	(787,017,524)	(204,787,559)	(61,837,968)	(335,482,326)	(43,877,112)	(125,659,925)	(2,992,851)
TOTAL NET OTHER PRODUCTION PLANT	3,233,617,357	841,451,320	254,073,539	1,378,436,663	180,277,803	516,298,688	12,296,720
SNPT	100.0000%	1.5705%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%
SYSTEM NET PLANT PRODUCTION OTHER							

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	184,917,661	3,064,025,179	925,172,610	5,019,380,798	658,455,946	1,880,028,145	44,776,753
SSGCH	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0
TOTAL	184,917,661	3,064,025,179	925,172,610	5,019,380,798	658,455,946	1,880,028,145	44,776,753
DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SG-P	(58,003,208)	(961,094,196)	(290,199,321)	(1,574,431,498)	(205,910,840)	(589,709,298)	(14,045,145)
SSGCH	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0
TOTAL	(58,003,208)	(961,094,196)	(290,199,321)	(1,574,431,498)	(205,910,840)	(589,709,298)	(14,045,145)
TOTAL NET PRODUCTION PLANT	8,081,363,586	2,102,930,983	634,973,289	3,444,949,300	450,545,105	1,290,318,846	30,731,608
SNPT	100.0000%	1.5705%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%
SYSTEM NET PRODUCTION PLANT							

LESS ACCUMULATED DEPRECIATION

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	5,423,294,053	1,411,248,606	426,122,006	2,311,858,989	302,354,741	865,915,566	20,623,568
	(85,170,577)	(1,411,248,606)	(426,122,006)	(2,311,858,989)	(302,354,741)	(865,915,566)	(20,623,568)
TOTAL	5,338,123,476	0	0	0	0	0	0
DGP	(384,486,161)	(100,050,920)	(30,210,056)	(163,899,980)	(21,435,536)	(61,386,360)	(1,482,114)
DGU	(415,338,612)	(108,076,339)	(32,634,211)	(177,051,661)	(23,155,595)	(66,315,447)	(1,579,439)
SG	(630,835,492)	(1,644,155,899)	(49,566,349)	(2,689,914,554)	(35,169,788)	(100,722,968)	(2,398,926)
	(1,430,660,265)	(372,286,158)	(112,410,615)	(609,866,995)	(79,760,918)	(226,427,775)	(5,440,479)
TOTAL NET TRANSMISSION PLANT	3,897,633,788	1,038,962,448	313,711,391	1,701,992,594	222,593,822	637,487,791	15,183,088
SNPT	100.0000%	1.5705%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%
SYSTEM NET PLANT TRANSMISSION							

LESS ACCUMULATED DEPRECIATION

DISTRIBUTION:
 DISTRIBUTION PLANT - PACIFIC POWER

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
S	3,107,035,421	241,048,780	1,875,541,142	436,410,125	0	554,034,394	0
	(1,441,162,251)	(117,169,215)	(901,268,130)	(205,721,475)	0	(217,023,431)	0
TOTAL	1,665,873,170	123,880,545	974,273,012	230,688,651	0	337,010,963	0

LESS ACCUMULATED DEPRECIATION

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DESCRIPTION	DNDP	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER	100.0000%	7.4365%	58.4849%	13.8481%	0.0000%	0.0000%	20.2305%	0.0000%
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER								
LESS ACCUMULATED DEPRECIATION	3,028,468,180	0	0	0	2,614,144,654	312,630,884	101,692,522	0
	(1,004,216,162)	0	0	0	(831,183,935)	(131,416,358)	(41,615,869)	0
	2,024,251,998	0	0	0	1,782,960,719	181,214,626	60,076,653	0
DNDP	100.0000%	0.0000%	0.0000%	0.0000%	88.0800%	8.9522%	2.9678%	0.0000%
DIVISION NET PLANT DISTRIBUTION R.M.P.	3,690,105,169	123,890,545	974,273,012	230,686,651	1,782,960,719	181,214,626	397,087,616	0
TOTAL NET DISTRIBUTION PLANT								
DNDP & SNPD	100.0000%	3.3571%	26.4023%	6.2515%	48.3173%	4.9108%	10.7609%	0.0000%
DIVISION NET PLANT DISTRIBUTION								
GENERAL								
GENERAL PLANT								
	588,709,846	18,752,903	181,847,708	46,441,543	218,117,186	38,614,139	84,936,488	0
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SE	1,716,410	25,651	425,289	128,223	728,407	107,719	302,416	6,704
SG	279,488,081	4,369,244	72,728,338	21,980,089	119,141,066	15,581,775	44,624,739	1,062,830
SO	257,285,280	5,637,698	70,131,821	18,735,720	108,269,783	14,159,809	37,639,486	710,943
CN	21,816,786	564,243	6,982,337	1,580,897	10,091,520	917,959	1,739,810	0
DEU	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0
Remove Capital Lease	(53,034,696)	(626,427)	(14,234,599)	(2,910,301)	(26,536,304)	(2,069,134)	(6,523,530)	(134,400)
	1,086,041,788	28,743,313	317,860,894	86,936,171	430,809,658	67,312,266	162,719,389	1,646,077
LESS ACCUMULATED DEPRECIATION								
	(197,044,454)	(5,208,891)	(57,852,024)	(21,820,029)	(68,628,733)	(12,326,727)	(31,206,049)	0
DGP	(613,498)	(9,635)	(159,644)	(48,204)	(261,524)	(34,203)	(97,955)	(2,333)
DGU	(732,110)	(11,497)	(190,510)	(57,524)	(312,086)	(40,816)	(116,883)	(2,784)
SE	(297,022)	(4,439)	(73,595)	(22,189)	(124,665)	(18,641)	(52,333)	(1,160)
SG	(77,970,260)	(1,224,460)	(20,289,407)	(6,126,322)	(33,237,410)	(4,346,930)	(12,448,196)	(296,503)
SO	(82,884,451)	(2,035,307)	(25,318,807)	(7,124,938)	(39,446,291)	(5,111,837)	(13,586,509)	(256,663)
CN	(11,961,371)	(309,280)	(3,827,247)	(866,541)	(5,631,492)	(503,163)	(953,647)	0
SSGCT	(56,859)	(893)	(14,766)	(4,468)	(24,238)	(3,170)	(9,078)	(216)
SSGCH	(1,869,720)	(31,248)	(517,764)	(156,337)	(648,184)	(110,929)	(317,691)	(7,566)
	(383,579,745)	(8,835,661)	(106,243,795)	(38,226,551)	(148,416,623)	(22,496,516)	(58,753,353)	(567,226)
TOTAL NET GENERAL PLANT	712,462,024	19,907,632	209,637,099	50,709,620	282,387,035	44,815,750	103,926,037	1,078,851
SNPG								
SYSTEM NET GENERAL PLANT	100.0000%	2.7942%	29.4243%	7.1175%	39.6354%	6.2803%	14.5809%	0.1514%
MINING								
GENERAL MINING PLANT								
	487,190,287	7,430,391	123,192,928	37,142,269	208,678,328	31,202,908	87,600,473	1,941,891
LESS ACCUMULATED DEPRECIATION	(189,530,811)	(2,832,493)	(46,961,608)	(14,158,773)	(79,548,346)	(11,894,866)	(33,393,630)	(740,294)
	307,659,476	4,597,898	76,231,318	22,983,496	129,129,982	19,308,242	54,206,842	1,201,597
SNPM								
SYSTEM NET PLANT MINING	100.0000%	1.4945%	24.7768%	7.4704%	41.9717%	6.2758%	17.6191%	0.3906%

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DESCRIPTION	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	FERC
INTANGIBLE PLANT									
S	14,770,773	360,599	4,289,165	1,505,377	3,018,316	4,105,867	1,491,429	0	0
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SE	4,754,463	71,054	1,178,050	355,178	1,995,526	298,382	837,692	18,571	0
CN	123,153,422	3,176,360	38,306,480	8,898,527	56,809,965	5,167,573	9,794,117	0	0
SG	256,174,739	4,023,118	66,661,745	20,128,301	109,202,960	14,282,030	40,902,391	974,175	0
SO	367,758,300	8,058,411	100,244,994	28,209,835	156,187,998	20,239,741	53,801,113	1,016,207	0
SSGCT	0	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0	0
	766,611,687	15,689,542	211,680,434	59,098,218	327,214,186	44,093,614	106,826,742	2,008,952	0

LESS ACCUMULATED AMORTIZATION

S	(1,757,086)	0	(97,932)	857	(86,729)	(837,798)	(735,492)	0	0
DGP	103,373	1,623	26,800	8,122	44,066	5,763	16,505	383	0
DGU	(415,714)	(6,529)	(108,177)	(32,664)	(177,212)	(23,177)	(66,375)	(1,581)	0
SE	(2,586,754)	(38,808)	(643,419)	(183,989)	(1,059,902)	(182,968)	(657,525)	(10,143)	0
CN	(115,283,860)	(2,973,360)	(36,794,787)	(8,330,846)	(53,179,233)	(4,837,364)	(9,166,270)	0	0
SG	(64,915,603)	(1,333,564)	(22,096,723)	(6,672,035)	(36,198,093)	(4,734,140)	(13,558,133)	(322,915)	0
SO	(286,777,969)	(6,283,960)	(78,171,059)	(21,988,033)	(121,795,421)	(15,782,953)	(41,854,115)	(792,438)	0
SSGCT	0	0	0	0	0	0	0	0	0
SSGCH	(538,765)	(6,461)	(140,202)	(42,304)	(229,675)	(30,038)	(86,026)	(2,049)	0
	(492,182,427)	(10,643,079)	(138,025,400)	(37,260,921)	(212,712,190)	(28,402,675)	(66,009,431)	(1,128,733)	0

TOTAL NET INTANGIBLE PLANT

	274,429,260	5,046,463	73,655,034	21,837,298	114,501,996	17,690,939	40,817,311	880,220	0
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SNPI

	100.00000%	1.8386%	26.6394%	7.9574%	41.7237%	6.4464%	14.8735%	0.3207%	0.0000%
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SYSTEM NET INTANGIBLE PLANT

GROSS PLANT:

DESCRIPTION	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
PRODUCTION PLANT	11,774,797,093	184,917,681	3,064,025,179	925,172,610	5,019,380,798	656,455,946	1,880,028,145	44,776,753
TRANSMISSION PLANT	5,423,294,053	85,170,577	1,411,248,606	426,122,008	2,311,856,989	302,354,741	865,915,566	20,623,568
DISTRIBUTION PLANT	6,135,503,582	241,049,760	1,875,541,142	438,410,125	2,614,144,854	319,630,984	655,728,917	0
GENERAL PLANT	1,593,232,055	36,173,704	441,073,920	124,075,440	639,482,986	96,515,175	250,319,662	3,588,068
INTANGIBLE PLANT	766,611,687	15,689,542	211,680,434	59,098,218	327,214,186	44,093,614	106,826,742	2,008,952
	25,693,398,470	563,001,244	7,093,568,181	1,970,881,400	10,912,061,614	1,414,060,459	3,758,817,232	70,997,341

TOTAL GROSS PLANT

	100.00000%	2.1912%	27.2582%	7.6708%	42.4704%	5.5036%	14.6295%	0.2783%
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GPS

	100.00000%	2.1912%	27.2582%	7.6708%	42.4704%	5.5036%	14.6295%	0.2783%
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GROSS PLANT-SYSTEM FACTOR

	100.00000%	2.1912%	27.2582%	7.6708%	42.4704%	5.5036%	14.6295%	0.2783%
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ACCUMULATED DEPRECIATION AND AMORTIZATION

PRODUCTION PLANT	(3,893,383,507)	(58,003,206)	(961,094,198)	(280,199,321)	(1,574,431,498)	(205,910,840)	(589,709,299)	(14,046,145)
TRANSMISSION PLANT	(1,430,660,265)	(22,467,924)	(372,286,156)	(112,410,615)	(609,866,395)	(79,760,918)	(228,427,775)	(6,440,479)
DISTRIBUTION PLANT	(2,445,398,413)	(117,169,215)	(901,268,130)	(205,721,475)	(831,183,935)	(131,416,358)	(258,639,301)	0
GENERAL PLANT	(573,110,556)	(11,668,174)	(155,205,402)	(50,365,324)	(277,965,869)	(34,391,183)	(82,186,983)	(1,307,520)
INTANGIBLE PLANT	(492,182,427)	(10,643,079)	(138,025,400)	(37,260,921)	(212,712,190)	(28,402,675)	(66,009,431)	(1,128,733)
	(8,634,745,166)	(119,851,600)	(2,527,876,286)	(695,977,655)	(3,456,159,987)	(477,881,974)	(1,234,872,788)	(21,921,877)

NET PLANT

	17,058,653,302	343,049,643	4,475,691,895	1,274,903,745	7,455,921,628	936,168,485	2,523,844,444	48,075,464
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SNP

	100.00000%	2.0110%	26.2371%	7.4736%	43.7076%	5.4879%	14.7951%	0.2817%
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SYSTEM NET PLANT FACTOR (SNP)

	100.00000%	2.0110%	26.2371%	7.4736%	43.7076%	5.4879%	14.7951%	0.2817%
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NON-UTILITY RELATED INTEREST PERCENTAGE
INT INTEREST FACTOR SNP - NON-UTILITY

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
0.0000%									
100.0000%	2,0110%	26.2371%	7.4736%	43.7076%	5.4879%	14.7951%	0.2877%		
25,088,408,823	549,305,135	6,853,244,278	1,922,935,846	10,646,823,832	1,379,650,908	3,667,376,632	69,270,192		
100.0000%	2.1912%	27.2584%	7.6708%	42.4703%	5.5035%	14.6295%	0.2783%		
TOTAL GROSS PLANT (LESS SO FACTOR)									
SO									
SYSTEM OVERHEAD FACTOR (SO)									

IBT

INCOME BEFORE TAXES	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
668,816,504	23,927,907	211,384,170	18,677,544	236,810,422	26,672,241	73,348,572	(52,649)	77,263,461	(212,263)
(2,118,550)								(2,118,406)	366
666,701,454	23,927,907	211,384,170	18,677,544	236,810,422	26,672,241	73,348,572	(52,649)	75,145,055	(211,907)

INCOME BEFORE TAXES (FACTOR)

100.0000%	3.5890%	31.7000%	2.9515%	35.5197%	4.0006%	11.0017%	-0.0079%	11.2712%	-0.0319%
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See Calculation of EXCTAX

DIEXP.

Pacific Power	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Production	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0
Total Pacific Power	0	0	0	0	0	0	0	0	0
Rocky Mountain Power	0	0	0	0	0	0	0	0	0
Production	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power	0	0	0	0	0	0	0	0	0
PC (Post Merger)	0	0	0	0	0	0	0	0	0
Prod / Other Prod	0	0	0	0	0	0	0	0	0
Cholla Unit 4	0	0	0	0	0	0	0	0	0
Gadsby Unit 4, 5 & 6	0	0	0	0	0	0	0	0	0
Hydro-PPL	0	0	0	0	0	0	0	0	0
Hydro-UPL	0	0	0	0	0	0	0	0	0

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DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Transmission	0	0	0	0	0	0	0	0	0	
Distribution	0	0	0	0	0	0	0	0	0	
General/ Intangibles	0	0	0	0	0	0	0	0	0	
Mining	0	0	0	0	0	0	0	0	0	
WCA - CAEE 2007+	0	0	0	0	0	0	0	0	0	
WCA - CAGE 2007+	0	0	0	0	0	0	0	0	0	
WCA - CAGW 2007+	0	0	0	0	0	0	0	0	0	
WCA - CAGW 2007+ -Mereng	0	0	0	0	0	0	0	0	0	
WCA - CAGW 2007+ -Goodhue	0	0	0	0	0	0	0	0	0	
WCA - General 2007+	0	0	0	0	0	0	0	0	0	
WCA - JRG 2007+	0	0	0	0	0	0	0	0	0	
Non-Utility	0	0	0	0	0	0	0	0	0	
NUTIL	0	0	0	0	0	0	0	0	0	
Total PC (Post Merger)	0	0	0	0	0	0	0	0	0	
Total Deferred Taxes	14,791,952	211,718,410	24,805,331	322,777,412	38,136,098	114,126,241	2,491,912	0	43,898,950	

Total PC (Post Merger)

Total Deferred Taxes

Percentage of Total (DITEP)

	100.0000%	1.9142%	27.3868%	3.2100%	41.7689%	4.0355%	14.7688%	0.3225%	0.0000%	5.6810%
TOTAL	4,865,684	48,564,095	13,184,656	2,458,824	227	18,774,586	(109)	0	247,658	
DITBAL	46,430,179	1,571,833	6,319,895	1,707,501	0	10,578,002	0	0	0	
Pacific Power	18,326,788	700,227	2,736,243	790,538	0	4,123,311	0	0	0	
Production	24,446,844	2,693,262	13,570,711	4,124,836	0	4,158,035	0	0	0	
Transmission	(359,117)	319	(233,873)	(40,573)	31	(85,330)	(120)	0	0	
Distribution	3,270	53	829	1,358	186	569	12	0	0	
General	247,658	0	0	0	0	0	0	0	247,658	
Mining Plant										
Non-Utility Plant										
Total Pacific Power	88,095,630	4,865,684	13,184,656	2,458,824	227	18,774,586	(109)	0	247,658	
Rocky Mountain Power	71,296,993	0	0	55,838,456	11,109,442	3,833,303	515,762	0	0	
Production	42,613,155	0	0	35,882,541	4,892,368	1,619,272	218,975	0	0	
Transmission	32,947,868	0	0	26,664,146	4,576,095	1,707,628	0	0	0	
Distribution	(692,437)	388	(77,954)	(240,721)	(239,868)	(131,863)	(3,811)	0	0	
General	8,089	141	2,202	3,610	520	1,511	30	0	0	
Mining Plant										
Non-Utility Plant										
Total Rocky Mountain Power	146,174,238	539	(75,752)	118,148,932	20,338,959	7,029,831	730,956	0	0	
Pacificorp	492,506,007	8,880,724	142,001,014	199,850,976	26,628,843	73,768,715	1,765,858	0	0	
Prod / Other Prod	24,747,955	319,216	5,421,637	9,820,536	974,527	3,890,927	74,979	0	3,693,840	
Cholla Unit 4	4,315,415	70,455	1,104,154	1,860,990	244,901	650,792	17,218	0	334,221	
Gadsby Unit 4, 5 & 6	38,734,481	763,290	11,847,477	15,755,307	2,043,708	5,814,363	128,171	0	0	
Hydro-PPL	12,321,080	251,677	3,689,942	4,886,529	632,413	1,773,886	36,912	0	0	
Hydro-UPL	269,691,295	5,121,434	79,114,750	109,050,779	14,414,537	39,411,382	884,877	0	0	
Transmission										

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FACTOR

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
Distribution	782,075,670	29,053,818	49,505,326	386,000,125	38,064,442	72,870,257	0	0	6,676
General/Intangibles	85,472,520	2,011,228	6,563,121	32,469,615	4,775,366	12,323,138	153,599	0	7
Mining	6,336,615	105,474	477,126	2,433,450	360,733	1,083,012	23,000	0	0
WCA - CAEE 2007*	23,639,374	360,716	5,559	9,810,406	1,387,058	4,231,510	86,076	0	1,688,863
WCA - CAGE 2007*	1,563,863,190	25,800,728	15,597,654	695,434,110	86,087,742	247,004,276	5,918,509	0	113,058,301
WCA - CAGW 2007*	370,999,919	6,200,463	77,108,863	156,590,491	20,724,142	58,751,573	1,433,084	0	(51,419,118)
WCA CAGW 2007* -Goodfroe	0	0	0	0	0	0	0	0	0
WCA - General 2007*	115,640,099	2,603,561	7,654,381	47,439,340	6,301,039	17,011,117	282,700	0	935,363
WCA - JBG 2007*	80,529,052	1,353,010	16,295,097	34,078,073	4,425,460	12,856,395	307,797	0	(10,530,848)
Oregon Extra Book Depreciation	0	(20,304,463)	0	0	0	0	0	0	0
Non-Utility	(1,400,877)	0	0	0	0	0	0	0	(1,400,877)
Total FC (Post Merge)	3,850,168,238	82,985,789	239,258,068	1,646,480,124	208,044,808	551,641,281	11,112,779	0	56,336,428
Total Deferred Taxes	4,084,438,106	87,852,022	252,444,797	1,786,086,979	228,383,693	577,445,707	11,843,626	0	56,584,086
Percentage of Total (DITBAL)	100.0000%	2.1508%	6.1806%	43.2304%	5.5916%	14.1377%	0.2900%	0.0000%	1.3854%

OPRV-WY

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

OPRV-ID

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

BADDEBT

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
Account 9004 Balance	567,481	5,423,162	1,680,892	3,670,920	431,376	583,586	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	4.5921%	43.8660%	13.6023%	29.7063%	3.4908%	4.7225%	0.0000%	0.0000%	0.0000%

UTAH GENERAL RATE CASE
 Pro Forma Factors June 2015
 AVERAGE FACTORS

2010 PROTOCOL
 FACTOR

California Oregon Washington Utah Idaho Wyoming FERC-UPL OTHER NON-UTILITY Page Ref.

Customer Factors	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
TOTAL									
Total Electric Customers	47,543	588,330	133,206	850,309	77,347	146,596	0	0	0
Customer System factor - CN	2.5762%	31.9167%	7.2264%	46.1289%	4.1960%	7.9529%	0.0000%	0.0000%	0.0000%
Pacific Power Customers									
CNP	47,543	588,330	133,206	0	0	129903	0	0	0
Customer Service Pacific Power factor - CNP	5.29%	65.44%	14.82%	0.00%	0.00%	14.45%	0.00%	0.00%	0.00%
Rocky Mountain Power Customers									
CNU	0	0	0	850,309	77,347	16,693	0	0	0
Customer Service R.M.P. factor - CNU	0.00%	0.00%	0.00%	90.04%	8.19%	1.77%	0.00%	0.00%	0.00%
CIAC									
TOTAL NET DISTRIBUTION PLANT	123,880,545	974,273,912	230,688,851	1,742,960,719	181,214,626	397,087,616	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	3.36%	26.40%	6.25%	48.32%	4.91%	10.76%	0.00%	0.00%	0.00%

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

UTAH GENERAL RATE CASE
 Pro Forma Factors June 2015
 AVERAGE FACTORS

2010 PROTOCOL
 FACTOR

California Oregon Washington Utah Idaho Wyoming FERC-UPL OTHER NON-UTILITY Page Ref.

EXCTAX	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
Excise Tax (Superfund)									
Total Taxable Income	22,841,560	201,787,328	18,784,183	226,059,229	25,461,321	70,018,547	(50,163)	73,755,700	(202,626)
Less Other Electric Items	0	0	0	0	0	0	0	0	0
418 OTH	0	0	0	0	0	0	0	0	0
432 OTH	0	0	0	0	0	0	0	0	0
40910 OTH	0	0	0	0	0	0	0	0	0
SCHMDT OTH	0	0	0	0	0	0	0	0	0
SCHMDT (Steam) OTH	0	0	0	0	0	0	0	0	0
TOTAL	22,841,560	201,787,328	18,784,183	226,059,229	25,461,321	70,018,547	(50,163)	73,755,700	(202,626)
100.0000%	3.5775%	31.6056%	2.9421%	35.4072%	3.9880%	10.9665%	-0.0079%	11.5522%	-0.0317%

Total Taxable Income Excluding Other

Excise Tax (Superfund) Factor - EXCTAX

Trojan Allocators	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Premier									
Dec 1991 Plant	16,918,976								
Dec 1992 Plant	17,094,202								
Average	17,006,588	4,425,462	1,336,251	7,249,623	948,136	2,715,374	64,672	0	0
Dec 1991 Reserve	(7,851,432)								
Dec 1992 Reserve	(8,434,030)								
Average	(8,142,731)	(2,118,900)	(639,795)	(3,471,109)	(453,966)	(1,300,117)	(30,965)	0	0
Postmerger									
Dec 1991 Plant	4,284,860								
Dec 1992 Plant	3,485,613								
Average	3,885,287	1,011,028	305,277	1,659,232	216,609	620,348	14,775	0	0
Dec 1991 Reserve	(128,394)								
Dec 1992 Reserve	(240,609)								
Average	(185,002)	(48,141)	(14,536)	(78,863)	(10,314)	(29,539)	(704)	0	0
Net Plant	12,564,143	3,269,439	987,197	5,355,883	700,465	2,005,066	47,779	0	0
Division Net Plant Nuclear Pacific Power	100.0000%	26.0220%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%	0.0000%	0.0000%
Division Net Plant Nuclear Rocky Mountain Power	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant	100.0000%	26.0220%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%	0.0000%	0.0000%

Account 192.22	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Pre-merger									
(101) SG	17,094,202	4,448,250	1,343,135	7,296,071	953,021	2,729,363	65,005	0	0
(108) SG	(8,434,030)	(2,104,702)	(682,683)	(3,585,285)	(470,207)	(1,346,628)	(32,073)	0	0
Post-merger	3,485,613	607,026	273,873	1,485,358	194,327	556,534	13,255	0	0
(108) SG	(2,400,609)	(3,779)	(18,905)	(102,568)	(38,414)	(38,414)	(915)	0	0
(107) SG	1,778,549	27,931	139,745	758,166	99,156	283,974	6,763	0	0
(120) SE	1,975,759	29,527	147,598	829,260	123,996	348,111	7,717	0	0

UTAH GENERAL RATE CASE
Pro Forma Factors June 2015
AVERAGE FACTORS

2010 PROTOCOL
FACTOR

OTHER NON-UTILITY Page Ref.

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
(228) SG	1,134,400	1,879,008	567,360	3,076,126	402,570	1,152,924	27,459	0	0
(228) SG	1,472,376	23,123	383,141	115,688	627,949	235,088	5,599	0	0
(228) SNNP	3,531,000	55,453	918,839	1,506,206	196,857	563,781	13,428	0	0
(228) SE	1,743,025	26,049	431,884	731,578	109,390	307,105	6,808	0	0
Total Acct 182.22	29,626,734	462,450	7,663,196	12,604,961	1,677,783	4,761,835	113,047	0	0

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
(228) SNNP	112,680	20,322	8,854	48,034	6,282	17,991	428	0	0
(228) SE	941,850	253,395	70,368	395,353	59,115	165,963	3,679	0	0
December 1993 Adj.	1,054,630	262,716	76,221	443,386	65,397	183,954	4,108	0	0
Adjusted Acct 182.22	30,681,364	7,925,912	2,392,684	13,048,347	1,743,180	4,875,789	117,155	0	0

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
TROJ	100.0000%	25.8300%	7.7985%	42.5286%	5.6616%	16.2176%	0.3818%	0.0000%	0.0000%
Trojan Plant Allocator									

Account 228.42	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Plant - Premerger	113,400	1,879,008	567,360	3,076,126	402,570	1,152,924	27,459	0	0
- Postmerger	23,123	383,141	115,688	627,949	82,087	235,088	5,599	0	0
Storage Facility	26,049	431,884	130,212	731,578	109,390	307,105	6,808	0	0
Transition Costs	55,453	918,839	277,440	1,506,206	196,857	563,781	13,428	0	0
Total Acct 228.42	13,967,250	3,612,869	1,090,700	5,942,559	790,904	2,256,898	83,294	0	0
Transition Costs	112,680	20,322	8,854	48,034	6,282	17,991	428	0	0
Storage Facility	941,850	253,395	70,368	395,353	59,115	165,963	3,679	0	0
December 1993 Adj.	1,054,630	262,716	76,221	443,386	65,397	183,954	4,108	0	0
Adjusted Acct 228.42	15,021,880	3,875,566	1,168,921	6,385,945	856,301	2,442,853	57,402	0	0

Account 228.42	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
TROJ	100.0000%	25.7696%	7.7881%	42.5110%	5.7004%	16.2626%	0.3821%	0.0000%	0.0000%
Trojan Decommissioning Allocator									

SCHMA	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Amortization Expense :	868,826	10,603,371	2,960,752	20,670,745	2,137,992	5,943,597	185,764	2,355,942	0
Amortization of Limited Term Plant	0	0	0	0	0	0	0	0	0
Amortization of Other Electric Plant	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	75,047	1,243,409	375,471	2,037,957	266,415	762,988	18,172	0	0
Amort of Prop. Losses, Unrecovered Plant, etc	0	0	0	178,159	0	385,332	0	(312,026)	0
Total Amortization Expense :	943,873	11,846,870	3,336,222	22,885,961	2,404,407	7,091,916	123,937	2,043,916	0

Schedule M Amortization Factor	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
100.0000%	1.8625%	23.3772%	6.5833%	45.1604%	4.7446%	13.9943%	0.2446%	4.0332%	0.0000%

SCHMD	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Depreciation Expense :	3,484,411	57,735,556	17,433,067	84,580,405	12,389,627	35,425,450	843,730	0	0
Steam	0	0	0	0	0	0	0	0	0
Nuclear	515,234	8,537,264	2,577,799	13,965,452	1,629,077	5,238,304	124,761	0	0
Hydro	1,980,160	32,810,606	9,907,058	53,749,208	7,039,550	20,131,970	479,484	0	0
Other	1,477,251	24,477,558	7,930,920	40,098,295	5,244,225	15,018,989	367,708	0	0
Transmission	6,957,805	47,278,437	12,208,851	45,017,533	5,911,579	17,200,852	0	0	0
Distribution	889,014	10,902,665	3,123,017	14,959,775	2,202,471	6,009,204	71,834	0	0
General	0	0	0	0	0	0	0	0	0
Acct 403 7&8	0	0	0	0	0	0	0	0	0
Acct 403 9	0	0	0	0	0	0	0	0	0
Experimental	0	0	0	0	0	0	0	0	0

Schedule M Amortization Factor	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
100.0000%	1.8625%	23.3772%	6.5833%	45.1604%	4.7446%	13.9943%	0.2446%	4.0332%	0.0000%

UTAH GENERAL RATE CASE
 Pro Forma Factors June 2015
 AVERAGE FACTORS

2010 PROTOCOL
 FACTOR

Postmerger-Hydris Step 1 Adjustment

Total Depreciation Expense :

Schedule M Depreciation Factor

Tax Depreciation by Function

Current Total M Difference

Tax Depr factor

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY Page Ref.
647,565,136	15,303,875	181,742,086	52,640,712	262,390,668	34,586,529	99,023,749	1,877,518	0	0
100.00000%	2.3633%	28.0655%	8.1200%	40.5196%	5.3410%	15.2917%	0.2899%	0.0000%	0.0000%
TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Utility
795,344,019	15,645,792	205,182,048	60,075,692	349,179,417	42,871,305	118,177,504	-	-	212,283
100.00000%	1.9672%	26.3008%	7.5534%	43.9029%	5.3903%	14.8587%	0.0000%	0.0000%	0.0267%

Pro Forma Factors June 2015
 Utah General Rate Case - June 2015
 COINCIDENTAL PEAKS

			FORECAST LOADS (CP)							
			Non-FERC					FERC		
Month	Day	Time	CA	OR	WA	UT	ID	WY	Total	
Jul-14	21	16	144	2,231	722	4,363	663	1,303	41	9,466
Aug-14	28	15	139	2,311	704	4,370	546	1,293	47	9,410
Sep-14	11	15	115	2,062	612	4,047	411	1,229	37	8,513
Oct-14	6	19	112	1,976	592	3,333	395	1,206	24	7,639
Nov-14	26	18	129	2,214	695	3,513	453	1,340	30	8,375
Dec-14	17	18	144	2,376	723	3,646	470	1,375	32	8,766
Jan-15	15	8	152	2,605	831	3,260	445	1,329	21	8,644
Feb-15	10	8	142	2,447	678	3,236	431	1,294	27	8,256
Mar-15	12	8	138	2,277	661	3,096	415	1,282	27	7,897
Apr-15	9	8	130	2,145	584	2,971	413	1,248	28	7,518
May-15	19	14	118	1,826	542	3,843	486	1,221	24	8,059
Jun-15	25	15	134	1,979	646	4,180	633	1,302	50	8,924
			1,596	26,448	7,990	43,858	5,763	15,423	388	101,466

- (less)

Adjustments for Buy-Through Curtailments, Load No Longer Served and DSM Programs (Reductions to Load)

			Non-FERC					FERC	Total	
Month	Day	Time	CA	OR	WA	UT	ID	WY		
Jul-14	21	16				(268)	(171)	-	-	(439)
Aug-14	28	15				(217)	(94)	-	-	(311)
Sep-14	11	15				(101)	-	-	-	(101)
Oct-14	6	19				-	-	-	-	-
Nov-14	26	18				-	-	-	-	-
Dec-14	17	18				(113)	-	-	-	(113)
Jan-15	15	8				(86)	-	-	(1)	(87)
Feb-15	10	8				-	-	-	(2)	(2)
Mar-15	12	8				-	-	-	(2)	(2)
Apr-15	9	8				-	-	-	(2)	(2)
May-15	19	14				-	-	-	(1)	(1)
Jun-15	25	15				(218)	(154)	-	(3)	(375)
			-	-	-	(1,003)	(419)	-	(11)	(1,432)

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

			Non-FERC					FERC	Total	
Month	Day	Time	CA	OR	WA	UT	ID	WY		
Jul-14	21	16	144	2,231	722	4,095	492	1,303	41	9,027
Aug-14	28	15	139	2,311	704	4,153	452	1,293	47	9,099
Sep-14	11	15	115	2,062	612	3,945	411	1,229	37	8,412
Oct-14	6	19	112	1,976	592	3,333	395	1,206	24	7,639
Nov-14	26	18	129	2,214	695	3,513	453	1,340	30	8,375
Dec-14	17	18	144	2,376	723	3,533	470	1,375	32	8,653
Jan-15	15	8	152	2,605	831	3,174	445	1,329	20	8,557
Feb-15	10	8	142	2,447	678	3,236	431	1,294	25	8,254
Mar-15	12	8	138	2,277	661	3,096	415	1,282	25	7,895
Apr-15	9	8	130	2,145	584	2,971	413	1,248	26	7,516
May-15	19	14	118	1,826	542	3,843	486	1,221	23	8,058
Jun-15	25	15	134	1,979	646	3,962	480	1,302	47	8,549
			1,596	26,448	7,990	42,855	5,344	15,423	377	100,033

+ plus

Adjustments for Ancillary Services Contracts including Reserves and Contract re-negotiations NTUA & Resolute (Additions)

			Non-FERC					FERC	Total	
Month	Day	Time	CA	OR	WA	UT	ID	WY		
Jul-14	21	16				-	-	-	-	-
Aug-14	28	15				-	-	-	-	-
Sep-14	11	15				-	-	-	-	-
Oct-14	6	19				-	-	-	-	-
Nov-14	26	18				-	-	-	-	-
Dec-14	17	18				-	-	-	-	-
Jan-15	15	8				1	-	-	-	1
Feb-15	10	8				2	-	-	-	2
Mar-15	12	8				2	-	-	-	2
Apr-15	9	8				2	-	-	-	2
May-15	19	14				1	-	-	-	1
Jun-15	25	15				3	-	-	-	3
			-	-	-	11	-	-	-	11

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP)

			Non-FERC					FERC	Total	
Month	Day	Time	CA	OR	WA	UT	ID	WY		
Jul-14	21	16	144	2,231	722	4,095	492	1,303	41	9,027
Aug-14	28	15	139	2,311	704	4,153	452	1,293	47	9,099
Sep-14	11	15	115	2,062	612	3,945	411	1,229	37	8,412
Oct-14	6	19	112	1,976	592	3,333	395	1,206	24	7,639
Nov-14	26	18	129	2,214	695	3,513	453	1,340	30	8,375
Dec-14	17	18	144	2,376	723	3,533	470	1,375	32	8,653
Jan-15	15	8	152	2,605	831	3,176	445	1,329	20	8,558
Feb-15	10	8	142	2,447	678	3,238	431	1,294	25	8,256
Mar-15	12	8	138	2,277	661	3,098	415	1,282	25	7,897
Apr-15	9	8	130	2,145	584	2,972	413	1,248	26	7,518
May-15	19	14	118	1,826	542	3,844	486	1,221	23	8,059
Jun-15	25	15	134	1,979	646	3,965	480	1,302	47	8,552
			1,596.5	26,448.3	7,989.7	42,866.0	5,343.9	15,422.5	377.0	100,043.9

		FORECAST LOADS (MWh)							
		Non-FERC					FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total
2014	Jul	84,950	1,241,160	378,480	2,344,240	430,810	880,150	24,574	5,384,364
2014	Aug	79,990	1,229,670	376,350	2,310,610	387,650	886,060	24,989	5,295,319
2014	Sep	69,060	1,121,300	345,610	1,997,100	269,960	840,530	19,218	4,662,778
2014	Oct	65,000	1,146,880	360,620	1,949,660	253,620	864,220	17,703	4,657,703
2014	Nov	67,200	1,228,410	379,610	2,000,890	267,510	862,620	17,204	4,823,444
2014	Dec	77,350	1,381,700	431,170	2,156,750	295,410	893,200	18,856	5,254,436
2015	Jan	78,410	1,390,380	432,550	2,164,580	298,100	907,960	18,301	5,290,281
2015	Feb	67,850	1,209,130	361,710	1,950,010	264,260	814,620	17,558	4,685,138
2015	Mar	70,990	1,257,270	360,250	2,027,400	279,060	882,720	18,652	4,896,342
2015	Apr	68,730	1,156,120	326,290	1,952,290	251,010	858,500	18,049	4,630,989
2015	May	74,560	1,139,750	327,360	1,940,880	325,220	865,980	19,650	4,693,400
2015	June	78,170	1,125,750	330,150	2,036,260	382,320	844,830	22,819	4,820,299
		882,260	14,627,520	4,410,150	24,830,670	3,704,930	10,401,390	237,573	59,094,493

- (less)

		Adjustments for Buy-Through Curtailments, and Load No Longer Served (Reductions to Load)							
		Non-FERC					FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total
2014	Jul				(9,336)		-	-	(9,336)
2014	Aug				(11,389)		-	-	(11,389)
2014	Sep				(8,647)		-	-	(8,647)
2014	Oct				-		-	-	-
2014	Nov				-		-	-	-
2014	Dec				(10,974)		-	-	(10,974)
2015	Jan				(11,513)		-	(1,228)	(12,741)
2015	Feb				-		-	(1,095)	(1,095)
2015	Mar				-		-	(1,140)	(1,140)
2015	Apr				-		-	(1,056)	(1,056)
2015	May				-		-	(1,131)	(1,131)
2015	June				(7,906)		-	(1,338)	(9,244)
		-	-	-	(59,765)	-	-	(6,988)	(66,753)

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)							
		Non-FERC					FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total
2014	Jul	84,950	1,241,160	378,480	2,334,904	430,810	880,150	24,574	5,375,028
2014	Aug	79,990	1,229,670	376,350	2,299,221	387,650	886,060	24,989	5,283,930
2014	Sep	69,060	1,121,300	345,610	1,988,453	269,960	840,530	19,218	4,654,131
2014	Oct	65,000	1,146,880	360,620	1,949,660	253,620	864,220	17,703	4,657,703
2014	Nov	67,200	1,228,410	379,610	2,000,890	267,510	862,620	17,204	4,823,444
2014	Dec	77,350	1,381,700	431,170	2,145,776	295,410	893,200	18,856	5,243,462
2015	Jan	78,410	1,390,380	432,550	2,153,067	298,100	907,960	17,073	5,277,539
2015	Feb	67,850	1,209,130	361,710	1,950,010	264,260	814,620	16,464	4,684,044
2015	Mar	70,990	1,257,270	360,250	2,027,400	279,060	882,720	17,512	4,895,202
2015	Apr	68,730	1,156,120	326,290	1,952,290	251,010	858,500	16,993	4,629,933
2015	May	74,560	1,139,750	327,360	1,940,880	325,220	865,980	18,520	4,692,270
2015	June	78,170	1,125,750	330,150	2,028,354	382,320	844,830	21,480	4,811,055
		882,260	14,627,520	4,410,150	24,770,905	3,704,930	10,401,390	230,586	59,027,740

+ plus

		Adjustments for Ancillary Services Contracts including Reserves and Contract re-negotiations NTUA & Resolute (Additions to Load)							
		Non-FERC					FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total
2014	Jul				-		-	-	-
2014	Aug				-		-	-	-
2014	Sep				-		-	-	-
2014	Oct				-		-	-	-
2014	Nov				-		-	-	-
2014	Dec				-		-	-	-
2015	Jan				1,228		-	-	1,228
2015	Feb				1,095		-	-	1,095
2015	Mar				1,140		-	-	1,140
2015	Apr				1,056		-	-	1,056
2015	May				1,131		-	-	1,131
2015	June				1,338		-	-	1,338
		-	-	-	6,988	-	-	-	6,988

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)							
		Non-FERC					FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total
2014	Jul	84,950	1,241,160	378,480	2,334,904	430,810	880,150	24,574	5,375,028
2014	Aug	79,990	1,229,670	376,350	2,299,221	387,650	886,060	24,989	5,283,930
2014	Sep	69,060	1,121,300	345,610	1,988,453	269,960	840,530	19,218	4,654,131
2014	Oct	65,000	1,146,880	360,620	1,949,660	253,620	864,220	17,703	4,657,703
2014	Nov	67,200	1,228,410	379,610	2,000,890	267,510	862,620	17,204	4,823,444
2014	Dec	77,350	1,381,700	431,170	2,145,776	295,410	893,200	18,856	5,243,462
2015	Jan	78,410	1,390,380	432,550	2,154,294	298,100	907,960	17,073	5,278,767
2015	Feb	67,850	1,209,130	361,710	1,951,105	264,260	814,620	16,464	4,685,138
2015	Mar	70,990	1,257,270	360,250	2,028,540	279,060	882,720	17,512	4,896,342
2015	Apr	68,730	1,156,120	326,290	1,953,346	251,010	858,500	16,993	4,630,989
2015	May	74,560	1,139,750	327,360	1,942,011	325,220	865,980	18,520	4,693,400
2015	June	78,170	1,125,750	330,150	2,029,692	382,320	844,830	21,480	4,812,393
		882,260.0	14,627,520.0	4,410,150.0	24,777,892.3	3,704,930.0	10,401,390.0	230,585.6	59,034,727.9

Pro Forma Factors June 2015
Utah General Rate Case - June 2015

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Subtotal	882,260.0	14,627,520.0	4,410,150.0	24,777,892.3	3,704,930.0	10,401,390.0	230,585.6
System Energy Factor	1.4945%	24.7778%	7.4704%	41.9717%	6.2758%	17.6191%	0.3906%
Divisional Energy - Pacific	3.1473%	52.1807%	15.7323%	0.0000%	0.0000%	28.5397%	0.0000%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	79.9228%	11.9505%	7.3830%	0.7438%
System Generation Factor	1.5705%	26.0220%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%
Divisional Generation - Pacific	3.2692%	54.1699%	16.3564%	0.0000%	0.0000%	26.2044%	0.0000%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	82.0370%	10.7291%	6.5021%	0.7318%
System Capacity (kw)							
Accord	1,596.5	26,448.3	7,989.7	42,866.0	5,343.9	15,422.5	377.0
Modified Accord	1,596.5	26,448.3	7,989.7	42,866.0	5,343.9	15,422.5	377.0
Rolled-In	1,596.5	26,448.3	7,989.7	42,866.0	5,343.9	15,422.5	377.0
Rolled-In with Hydre Adj.	1,596.5	26,448.3	7,989.7	42,866.0	5,343.9	15,422.5	377.0
Rolled-In with Off-Sys Adj.	1,596.5	26,448.3	7,989.7	42,866.0	5,343.9	15,422.5	377.0
System Capacity Factor							
Accord	1.5958%	26.4367%	7.9862%	42.8472%	5.3415%	15.4158%	0.3768%
Modified Accord	1.5958%	26.4367%	7.9862%	42.8472%	5.3415%	15.4158%	0.3768%
Rolled-In	1.5958%	26.4367%	7.9862%	42.8472%	5.3415%	15.4158%	0.3768%
Rolled-In with Hydre Adj.	1.5958%	26.4367%	7.9862%	42.8472%	5.3415%	15.4158%	0.3768%
Rolled-In with Off-Sys Adj.	1.5958%	26.4367%	7.9862%	42.8472%	5.3415%	15.4158%	0.3768%
System Energy (kwh)							
Accord	882,260	14,627,520	4,410,150	24,777,892	3,704,930	10,401,390	230,586
Modified Accord	882,260	14,627,520	4,410,150	24,777,892	3,704,930	10,401,390	230,586
Rolled-In	882,260	14,627,520	4,410,150	24,777,892	3,704,930	10,401,390	230,586
Rolled-In with Hydre Adj.	882,260	14,627,520	4,410,150	24,777,892	3,704,930	10,401,390	230,586
Rolled-In with Off-Sys Adj.	882,260	14,627,520	4,410,150	24,777,892	3,704,930	10,401,390	230,586
System Energy Factor	1.4945%	24.7778%	7.4704%	41.9717%	6.2758%	17.6191%	0.3906%
Modified Accord	1.4945%	24.7778%	7.4704%	41.9717%	6.2758%	17.6191%	0.3906%
Rolled-In	1.4945%	24.7778%	7.4704%	41.9717%	6.2758%	17.6191%	0.3906%
Rolled-In with Hydre Adj.	1.4945%	24.7778%	7.4704%	41.9717%	6.2758%	17.6191%	0.3906%
Rolled-In with Off-Sys Adj.	1.4945%	24.7778%	7.4704%	41.9717%	6.2758%	17.6191%	0.3906%
System Generation Factor							
Accord	1.5705%	26.0220%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%
Modified Accord	1.5705%	26.0220%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%
Rolled-In	1.5705%	26.0220%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%
Rolled-In with Hydre Adj.	1.5705%	26.0220%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%
Rolled-In with Off-Sys Adj.	1.5705%	26.0220%	7.8573%	42.6283%	5.5751%	15.9666%	0.3803%

59,034,727.9 Ref Page 11.16

100,043.9 Ref Page 11.15
100,043.9 Ref Page 11.15
100,043.9 Ref Page 11.15
100,043.9 Ref Page 11.15

2010 Protocol ECD

Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential Reference
535 - 545	Hydro Operation & Maintenance Expense	33,520,653			Page 2.7, West only
403HP	Hydro Depreciation Expense	26,275,380			Page 2.15, West only
404IP / 404HP	Hydro Relicensing Amortization	13,360,178			Page 2.16, West only
	Total West Hydro Operating Expense	73,156,210			
330 - 336	Hydro Electric Plant in Service	825,706,971			Page 2.23, West only
302 & 182M	Hydro Relicensing	98,268,340			Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(240,737,141)			Page 2.36, West only
1111P / 1111HP	Hydro Relicensing Accumulated Reserve	(23,216,163)			Page 2.39, West only
154	Materials and Supplies	3,791			Page 2.32, West only
	West Hydro Net Rate Base	660,025,799			
	Pre-tax Return	10.87%			
	Rate Base Revenue Requirement	71,765,433			
	Annual Embedded Cost				
	West Hydro-Electric Resources	144,921,643	3,593,296	40.33	(26,357,569) MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential Reference
555	Annual Mid-C Contracts Costs	5,470,692	340,764	16.05	(10,772,264) GRID
	Grant Reasonable Portion	(6,047,193)			(6,047,193) GRID
		(576,502)			(16,819,457)

Qualified Facilities

Account	Description	Amount	Mwh	\$/Mwh	Differential Reference
555	Utah Annual Qualified Facilities Costs				
555	Oregon Annual Qualified Facilities Costs				
555	Idaho Annual Qualified Facilities Costs				
555	WYU Annual Qualified Facilities Costs				
555	WYP Annual Qualified Facilities Costs				
555	California Annual Qualified Facilities Costs				
555	Washington Annual Qualified Facilities Costs				
	Total Qualified Facilities Costs	-	-	-	- GRID

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

Account	Description	Amount	Mwh	\$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	1,179,610,995			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	7,681,840			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	61,824,820			Page 2.8
555	Other Purchased Power Contracts	90,147,531			GRID less QF and Mid-C
40910	Renewable Energy Credit	0			Page 2.20
4118	SO2 Emission Allowances	(56,361)			Page 2.4
	James River / Little Mountain Offset	(4,114,876)			James River Adj (Tab 5)
	REC Revenue	0			REC Revenue Adj (Tab 3)
403SP	Steam Depreciation Expense	221,255,627			Page 2.15
403HP	East Hydro Depreciation Expense	6,532,512			Page 2.15, East only
403OP	Other Generation Depreciation Expense	7,751,327			Page 2.15
403MP	Mining Depreciation Expense	0			Page 2.15
404IP / 404 HP	East Hydro Relicensing Amortization	322,754			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	4,778,648			Page 2.17
	Total All Other Operating Expenses	1,575,734,816			
310 - 316	Steam Electric Plant in Service	6,742,426,794			Page 2.21
330 - 336	East Hydro Electric Plant in Service	159,389,999			Page 2.23, East only
302 & 186M	East Hydro Relicensing	9,774,942			Page 2.29, East only
340 - 346	Other Electric Plant in Service	289,567,966			Page 2.24
399	Mining	497,190,287			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,604,004,753)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(100,800,400)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(189,530,811)			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(56,724,038)			Page 2.36, East only
1111P / 1111HP	East Hydro Relicensing Accumulated Reserve	(4,999,211)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	143,613,148			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(107,371,972)			Page 2.31
151	Fuel Stock	236,455,744			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(6,927,502)			Page 2.32
253.98	SO2 Emission Allowances	(56,868)			Page 2.34
154	Materials & Supplies	97,133,209			Page 2.32
154	East Hydro Materials & Supplies	0			
	Total Net Rate Base	5,105,136,536			
	Pre-tax Return	10.87%			
	Rate Base Revenue Requirement	555,087,897			
	Annual Embedded Cost				
	All Other Generation Resources	2,130,822,713	44,702,901	47.67	MWh from GRID
Total Annual Embedded Costs		2,275,167,855	48,636,961	46.78	

**Rocky Mountain Power
Utah General Rate Case – June 2015
B.1 Revenue**

Page 1 – Page 7: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.1 – Revenue'*



Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4118000	GAINS-DISP OF ALLOW										
4118000 Total											
4211000	GAIN DISPOS PROP	SE	-\$59	-\$1	-\$15	-\$4	-\$4	-\$10	-\$25	-\$4	\$0
4211000	GAIN DISPOS PROP	OR									\$0
4211000	GAIN DISPOS PROP	SG-P	\$34	\$0	\$34	\$0	\$0	\$0	\$0	\$0	\$0
4211000	GAIN DISPOS PROP	UT	-\$370	-\$8	-\$101	-\$28	-\$54	-\$157	-\$17	-\$20	-\$1
4211000	GAIN DISPOS PROP	WA									\$0
4211000 Total			-\$449	-\$8	-\$167	-\$28	-\$54	-\$271	-\$27	-\$20	-\$1
4211900	ASST SLS PROCS-CLEAR	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4211900 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	OR	-\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	SG	\$14	\$4	\$18	\$1	\$6	\$6	\$1	\$1	\$0
4212000	LOSS DISPOS PROP	UT	\$39	\$1	\$40	\$3	\$17	\$2	\$2	\$0	\$0
4212000	LOSS DISPOS PROP	WA	\$6	\$0	\$6	\$0	\$6	\$0	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	WYP	\$24	\$0	\$24	\$0	\$24	\$0	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4212000 Total			\$73	\$1	\$74	\$28	\$8	\$28	\$3	\$3	\$0
4401000	RESIDENTIAL SALES	CA	\$50,733	\$50,733	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	IDU	\$73,090	\$0	\$0	\$0	\$0	\$0	\$73,090	\$0	\$0
4401000	RESIDENTIAL SALES	OR	\$570,341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	UT	\$709,691	\$0	\$0	\$0	\$0	\$709,691	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WA	\$136,761	\$0	\$0	\$1,367,611	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WYP	\$96,827	\$0	\$0	\$0	\$96,827	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	OTHER	\$12,985	\$0	\$0	\$0	\$12,985	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	CA	-\$205	-\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	IDU	\$61	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	OR	-\$6,019	-\$6,019	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	UT	-\$6,057	-\$6,057	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WA	\$76	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WYP	\$6,477	\$6,477	\$0	\$0	\$0	\$6,477	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	OTHER	-\$1,526	-\$1,526	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	CA	-\$1,520	-\$1,520	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	IDU	-\$100	-\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	OR	-\$77	-\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	UT	\$884	\$884	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WA	\$1,648	\$1,648	\$0	\$0	\$0	\$1,648	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WYP	\$248	\$248	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	OTHER	-\$331	-\$331	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	CA	-\$1	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	IDU	-\$8	-\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	OR	-\$39	-\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	UT	-\$8	-\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WA	-\$4	-\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WYP	\$973	\$973	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	OTHER	\$774	\$774	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	CA	\$1,482	\$1,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	IDU	\$14,175	\$14,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	OR	\$19,702	\$19,702	\$0	\$0	\$0	\$19,702	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	UT	\$4,885	\$4,885	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WA	\$1,195	\$1,195	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WYP	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	OTHER	\$1,893	\$1,893	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	CA	-\$1,142	-\$1,142	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	IDU	\$1,102	\$1,102	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	OR	\$1,087,781	\$1,087,781	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	UT	\$51,201	\$51,201	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WA	-\$1,009	-\$1,009	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WYP	-\$9,516	-\$9,516	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	OTHER	-\$2,755	-\$2,755	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4403000	BPA REG BILL BALANCING ACCT-RESIDENTIAL	WA	-\$13,280	-\$13,280	\$0	\$0	\$0	\$0	\$0	-\$1,009	\$0
4403000	BPA REG BILL BALANCING ACCT-RESIDENTIAL	CA	\$33,008	\$33,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4403000	BPA REG BILL BALANCING ACCT-RESIDENTIAL	IDU	\$38,159	\$38,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4403000	BPA REG BILL BALANCING ACCT-RESIDENTIAL	OR	\$429,529	\$429,529	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4403000	BPA REG BILL BALANCING ACCT-RESIDENTIAL	UT	\$655,719	\$655,719	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4403000	BPA REG BILL BALANCING ACCT-RESIDENTIAL	WA	\$114,275	\$114,275	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4403000 Total			\$1,142,755	\$1,142,755	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000	COMMERCIAL SALES	WYP	\$113,465	\$0	\$0	\$0	\$113,465	\$0	\$0	\$0
4421000	COMMERCIAL SALES	WYU	\$11,319	\$0	\$0	\$11,319	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	CA	-\$168	-\$168	\$0	\$0	\$0	\$0	\$0	\$0
4421000	Commercial Revenue Acctg Adjustments	OR	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	Commercial Revenue Acctg Adjustments	UT	-\$5,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	Commercial Revenue Acctg Adjustments	WA	\$636	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	Commercial Revenue Acctg Adjustments	WY	-\$4,999	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	Commercial Revenue Acctg Adjustments	WYU	\$115	\$0	\$0	\$115	\$0	\$0	\$0	\$0
4421000	Commercial Revenue Acctg Adjustments	UT	\$6,727	\$0	\$0	\$0	\$6,727	\$0	\$0	\$0
4421000	Commercial Revenue Adj - Deferred NPC Me	WA	-\$1,179	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	Commercial Revenue Adj - Deferred NPC Me	CA	-\$2,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	UNBILLED REVENUE - COMMERCIAL	OR	-\$80	-\$80	\$0	\$0	\$0	\$0	\$0	\$0
4421000	UNBILLED REVENUE - COMMERCIAL	UT	\$1,340	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	UNBILLED REVENUE - COMMERCIAL	WA	\$1,917	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	UNBILLED REVENUE - COMMERCIAL	WY	\$3,827	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	UNBILLED REVENUE - COMMERCIAL	WYU	-\$1,422	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	UNBILLED REVENUE - COMMERCIAL	UT	-\$1,771	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	Solar Feed-In Revenue - Commercial	OTHER	\$698	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	DSM Revenue - Commercial	CA	\$507	\$507	\$0	\$0	\$0	\$0	\$0	\$0
4421000	DSM Revenue - Commercial	OR	\$766	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	DSM Revenue - Commercial	UT	\$9,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	DSM Revenue - Commercial	WA	\$17,396	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	DSM Revenue - Commercial	WY	\$4,108	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	DSM Revenue - Commercial	WYU	\$979	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	DSM Revenue - Large Commercial	UT	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	Blue Sky Revenue - Commercial	OTHER	\$841	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	Other Rev Adj - Commercial - Deferral	OTHER	-\$955	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	Other Rev Adj - Commercial - Realized	OTHER	\$1,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000 Total			\$1,424,806	\$33,266	\$435,462	\$113,283	\$120,530	\$683,033	\$37,622	\$1,609
4421200	BPA REG BAL-INDUST	IDU	-\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421200	BPA REG BAL-INDUST	OR	-\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421200	BPA REG BAL-INDUST	WA	-\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421200 Total			-\$26	\$0	-\$2	-\$14	\$0	\$0	-\$10	\$0
4421400	BPA REG BAL-IRRIG	IDU	-\$855	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421400	BPA REG BAL-IRRIG	OR	-\$524	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421400	BPA REG BAL-IRRIG	WA	-\$378	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421400 Total			-\$1,757	\$0	-\$324	-\$378	\$0	\$0	-\$855	\$0
4421500	BPA REG BAL-COMMRC	IDU	-\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421500	BPA REG BAL-COMMRC	OR	-\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421500	BPA REG BAL-COMMRC	WA	-\$252	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421500 Total			-\$773	\$0	-\$450	-\$252	\$0	\$0	-\$72	\$0
4422000	IND SLS EXCL IRRIG	CA	\$3,057	\$3,057	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS EXCL IRRIG	IDU	\$19,005	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS EXCL IRRIG	OR	\$143,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS EXCL IRRIG	UT	\$345,522	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS EXCL IRRIG	WA	\$50,209	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS EXCL IRRIG	WY	\$302,772	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS EXCL IRRIG	WYU	\$103,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS EXCL IRRIG	IDU	\$80,639	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	SPECIAL CONTRACTS-SITUS	UT	\$114,822	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	Industrial Revenue Acctg Adjustments	CA	-\$15	-\$15	\$0	\$0	\$0	\$0	\$0	\$0
4422000	Industrial Revenue Acctg Adjustments	IDU	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	Industrial Revenue Acctg Adjustments	OR	-\$2,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	Industrial Revenue Acctg Adjustments	UT	-\$877	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	Industrial Revenue Acctg Adjustments	WA	-\$2,261	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	Industrial Revenue Acctg Adjustments	WY	\$523	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	Industrial Revenue Acctg Adjustments	WYU	\$4,156	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	Industrial Revenue Adj - Deferred NPC Me	UT	-\$589	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	Industrial Revenue Adj - Deferred NPC Me	WA	-\$10,196	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	UNBILLED REVENUE - INDUSTRIAL	CA	\$64	\$64	\$0	\$0	\$0	\$0	\$0	\$0
4422000	UNBILLED REVENUE - INDUSTRIAL	IDU	\$540	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	UNBILLED REVENUE - INDUSTRIAL	OR	-\$1,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	UNBILLED REVENUE - INDUSTRIAL	UT	\$3,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	UNBILLED REVENUE - INDUSTRIAL	WA	\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	UNBILLED REVENUE - INDUSTRIAL	WY	\$2,669	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	UNBILLED REVENUE - INDUSTRIAL	WYU	\$1,114	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)
 Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4422000	IND SLSEXCL IRRIG	301365	\$266	\$0	\$0	\$0	\$0	\$0	\$0	\$266
4422000	IND SLSEXCL IRRIG	301370	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$74
4422000	IND SLSEXCL IRRIG	301370	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$62
4422000	IND SLSEXCL IRRIG	301370	\$811	\$0	\$0	\$0	\$0	\$0	\$0	\$811
4422000	IND SLSEXCL IRRIG	301370	\$7,671	\$0	\$0	\$0	\$0	\$0	\$0	\$7,671
4422000	IND SLSEXCL IRRIG	301370	\$1,823	\$0	\$0	\$1,823	\$0	\$0	\$0	\$1,823
4422000	IND SLSEXCL IRRIG	301371	\$230	\$0	\$0	\$230	\$0	\$0	\$0	\$230
4422000	IND SLSEXCL IRRIG	301371	\$501	\$0	\$0	\$501	\$0	\$0	\$0	\$501
4422000	IND SLSEXCL IRRIG	301380	\$314	\$0	\$0	\$0	\$0	\$0	\$0	\$314
4422000	IND SLSEXCL IRRIG	367553	\$534	\$0	\$0	\$0	\$0	\$0	\$0	\$534
4422000	IND SLSEXCL IRRIG	367754	\$427	\$0	\$0	\$0	\$0	\$0	\$0	\$427
4422000 Total			\$1,109,822	\$3,180	\$140,991	\$400,714	\$474,432	\$100,592	\$0	\$486
4423000	INDUST SALES-IRRIG	301450	\$12,948	\$0	\$0	\$0	\$0	\$0	\$0	\$12,948
4423000	INDUST SALES-IRRIG	301450	\$59,985	\$0	\$0	\$0	\$0	\$0	\$0	\$59,985
4423000	INDUST SALES-IRRIG	301450	\$23,019	\$0	\$0	\$0	\$0	\$0	\$0	\$23,019
4423000	INDUST SALES-IRRIG	301450	\$16,867	\$0	\$0	\$0	\$0	\$0	\$0	\$16,867
4423000	INDUST SALES-IRRIG	301450	\$13,679	\$0	\$0	\$13,679	\$0	\$0	\$0	\$13,679
4423000	INDUST SALES-IRRIG	301450	\$1,779	\$0	\$0	\$0	\$0	\$0	\$0	\$1,779
4423000	INDUST SALES-IRRIG	301450	\$361	\$0	\$0	\$361	\$0	\$0	\$0	\$361
4423000	INDUST SALES-IRRIG	301457	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5
4423000	INDUST SALES-IRRIG	301457	\$251	\$0	\$0	\$0	\$0	\$0	\$0	\$251
4423000	INDUST SALES-IRRIG	301457	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$20
4423000	INDUST SALES-IRRIG	301457	\$626	\$0	\$0	\$0	\$0	\$0	\$0	\$626
4423000	INDUST SALES-IRRIG	301459	\$310	\$0	\$0	\$0	\$0	\$0	\$0	\$310
4423000	INDUST SALES-IRRIG	301459	\$2,842	\$0	\$0	\$0	\$0	\$0	\$0	\$2,842
4423000	INDUST SALES-IRRIG	301459	\$859	\$0	\$0	\$0	\$0	\$0	\$0	\$859
4423000	INDUST SALES-IRRIG	301459	\$1,579	\$0	\$0	\$0	\$0	\$0	\$0	\$1,579
4423000	INDUST SALES-IRRIG	301459	\$509	\$0	\$0	\$0	\$0	\$0	\$0	\$509
4423000	INDUST SALES-IRRIG	301459	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$9
4423000	INDUST SALES-IRRIG	301459	\$79	\$0	\$0	\$0	\$0	\$0	\$0	\$79
4423000	INDUST SALES-IRRIG	301461	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$75
4423000	INDUST SALES-IRRIG	301461	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$50
4423000	INDUST SALES-IRRIG	301465	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$18
4423000	INDUST SALES-IRRIG	301470	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$134
4423000	INDUST SALES-IRRIG	301470	\$1,215	\$0	\$0	\$0	\$0	\$0	\$0	\$1,215
4423000	INDUST SALES-IRRIG	301470	\$533	\$0	\$0	\$0	\$0	\$0	\$0	\$533
4423000	INDUST SALES-IRRIG	301470	\$452	\$0	\$0	\$0	\$0	\$0	\$0	\$452
4423000	INDUST SALES-IRRIG	301470	\$506	\$0	\$0	\$0	\$0	\$0	\$0	\$506
4423000	INDUST SALES-IRRIG	301470	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$21
4423000	INDUST SALES-IRRIG	301480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	367853	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$153
4423000	INDUST SALES-IRRIG	367854	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$117
4423000 Total			\$137,350	\$13,461	\$24,637	\$14,118	\$2,231	\$16,878	\$64,042	\$-18
4441000	PUB STHWY LIGHT	301600	\$446	\$0	\$0	\$0	\$0	\$0	\$0	\$446
4441000	PUB STHWY LIGHT	301600	\$489	\$0	\$0	\$0	\$0	\$0	\$0	\$489
4441000	PUB STHWY LIGHT	301600	\$9,965	\$0	\$0	\$0	\$0	\$0	\$0	\$9,965
4441000	PUB STHWY LIGHT	301600	\$1,316	\$0	\$0	\$1,316	\$0	\$0	\$0	\$1,316
4441000	PUB STHWY LIGHT	301600	\$1,740	\$0	\$0	\$0	\$0	\$0	\$0	\$1,740
4441000	PUB STHWY LIGHT	301600	\$414	\$0	\$0	\$0	\$0	\$0	\$0	\$414
4441000	PUB STHWY LIGHT	301601	\$-3	\$0	\$0	\$0	\$0	\$0	\$0	\$-3
4441000	PUB STHWY LIGHT	301607	\$-23	\$0	\$0	\$0	\$0	\$0	\$0	\$-23
4441000	PUB STHWY LIGHT	301607	\$-21	\$0	\$0	\$0	\$0	\$0	\$0	\$-21
4441000	PUB STHWY LIGHT	301607	\$-60	\$0	\$0	\$0	\$0	\$0	\$0	\$-60
4441000	PUB STHWY LIGHT	301609	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5
4441000	PUB STHWY LIGHT	301609	\$-3	\$0	\$0	\$0	\$0	\$0	\$0	\$-3
4441000	PUB STHWY LIGHT	301609	\$-108	\$0	\$0	\$0	\$0	\$0	\$0	\$-108
4441000	PUB STHWY LIGHT	301609	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$100
4441000	PUB STHWY LIGHT	301609	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$123
4441000	PUB STHWY LIGHT	301609	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$10
4441000	PUB STHWY LIGHT	301609	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
4441000	PUB STHWY LIGHT	301665	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$8
4441000	PUB STHWY LIGHT	301670	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5
4441000	PUB STHWY LIGHT	301670	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$10



Electric Operations Revenue (Actuals)
 Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4441000	PUB STRHWY LIGHT	OR	\$151	\$0	\$151	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB STRHWY LIGHT	UT	\$272	\$0	\$0	\$0	\$0	\$272	\$0	\$0	\$0
4441000	PUB STRHWY LIGHT	WA	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB STRHWY LIGHT	WYP	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB STRHWY LIGHT	OTHER	-\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB STRHWY LIGHT	OTHER	-\$755	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000 Total			\$19,606	\$453	\$5,995	\$0	\$1,409	\$2,185	\$0,841	\$485	\$0
4451000	OTHER SALES PUBLIC	UT	\$16,651	\$0	\$0	\$0	\$0	\$16,651	\$0	\$0	\$0
4451000	OTHER SALES PUBLIC	UT	-\$28	\$0	\$0	\$0	\$0	-\$28	\$0	\$0	\$0
4451000	OTHER SALES PUBLIC	UT	-\$78	\$0	\$0	\$0	\$0	-\$78	\$0	\$0	\$0
4451000	OTHER SALES PUBLIC	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4451000	OTHER SALES PUBLIC	OTHER	\$494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4451000	OTHER SALES PUBLIC	OTHER	-\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4451000	OTHER SALES PUBLIC	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4451000 Total			\$17,022	\$0	\$0	\$0	\$0	\$17,029	\$0	\$0	\$0
4471000	ON-SYS WHOLE-FIRM	OR	\$1,076	\$0	\$1,076	\$0	\$0	\$0	\$0	\$0	\$0
4471000	ON-SYS WHOLE-FIRM	FERC	\$5,978	\$0	\$0	\$0	\$0	\$0	\$0	\$5,978	\$0
4471000	ON-SYS WHOLE-FIRM	FERC	\$4,198	\$0	\$0	\$0	\$0	\$0	\$0	\$4,198	\$0
4471000	ON-SYS WHOLE-FIRM	WYP	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4471000 Total			\$11,273	\$0	\$1,076	\$0	\$0	\$0	\$0	\$10,176	\$0
4471300	POST MERGER FIRM	SG	\$110,394	\$1,734	\$28,727	\$8,674	\$8,674	\$17,626	\$47,059	\$6,155	\$0
4471300 Total			\$110,394	\$1,734	\$28,727	\$8,674	\$8,674	\$17,626	\$47,059	\$6,155	\$0
4471400	ST FIRM WHOLESAL	SG	\$361,814	\$5,682	\$94,151	\$28,429	\$57,769	\$154,235	\$20,172	\$1,376	\$0
4471400	ST FIRM WHOLESAL	SG	\$150	\$2	\$39	\$12	\$24	\$84	\$8	\$1	\$0
4471400	ST FIRM WHOLESAL	SG	-\$2,046	-\$32	-\$532	-\$161	-\$327	-\$872	-\$114	-\$8	\$0
4471400	ST FIRM WHOLESAL	SG	-\$163,625	-\$9,570	-\$42,578	-\$12,856	-\$26,125	-\$69,750	-\$9,122	-\$622	\$0
4471400	ST FIRM WHOLESAL	SG	\$1,279	\$20	\$333	\$204	\$204	\$545	\$71	\$5	\$0
4471400	ST FIRM WHOLESAL	SG	\$4,684	\$74	\$1,219	\$368	\$748	\$1,987	\$261	\$18	\$0
4471400	ST FIRM WHOLESAL	SG	-\$529	-\$8	-\$138	-\$42	-\$84	-\$225	-\$29	-\$2	\$0
4471400 Total			\$201,727	\$3,168	\$52,493	\$15,850	\$32,209	\$85,983	\$11,247	\$767	\$0
4472000	SLS FOR RESL-SURP	SG	-\$3,071	-\$48	-\$799	-\$241	-\$490	-\$1,309	-\$171	-\$12	\$0
4472000 Total			-\$3,071	-\$48	-\$799	-\$241	-\$490	-\$1,309	-\$171	-\$12	\$0
4476100	BOOKOUTS NETTED-GAIN	SG	\$110	\$1,829	\$352	\$1,122	\$2,997	\$392	\$27	\$27	\$0
4476100	BOOKOUTS NETTED-GAIN	SG	\$127	\$18	\$194	\$96	\$194	\$68	\$5	\$5	\$0
4476100 Total			\$237	\$1,847	\$546	\$1,218	\$3,191	\$460	\$32	\$32	\$0
4476200	TRADING NETTED-GAINS	SG	\$159	\$3	\$41	\$13	\$25	\$68	\$9	\$1	\$0
4476200 Total			\$159	\$3	\$41	\$13	\$25	\$68	\$9	\$1	\$0
4479000	TRANS SRVC	FERC	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4479000	TRANS SRVC	WYP	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4479000 Total			\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISCNT-RES	CA	\$215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISCNT-RES	IDU	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISCNT-RES	OR	\$2,864	\$0	\$2,864	\$0	\$0	\$0	\$225	\$0	\$0
4501000	FORF DISCNT-RES	UT	\$2,455	\$0	\$0	\$0	\$0	\$0	\$2,455	\$0	\$0
4501000	FORF DISCNT-RES	WA	\$503	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISCNT-RES	WYP	\$393	\$0	\$0	\$0	\$393	\$0	\$0	\$0	\$0
4501000	FORF DISCNT-RES	WYU	\$50	\$0	\$0	\$0	\$0	\$50	\$0	\$0	\$0
4501000 Total			\$6,703	\$215	\$2,864	\$0	\$393	\$442	\$2,455	\$225	\$0
4502000	FORF DISCNT-COMM	CA	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISCNT-COMM	IDU	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISCNT-COMM	OR	\$712	\$0	\$712	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISCNT-COMM	UT	\$847	\$0	\$0	\$0	\$0	\$0	\$847	\$0	\$0
4502000	FORF DISCNT-COMM	WA	\$144	\$0	\$0	\$0	\$144	\$0	\$0	\$0	\$0
4502000	FORF DISCNT-COMM	WYP	\$130	\$0	\$0	\$0	\$0	\$130	\$0	\$0	\$0
4502000	FORF DISCNT-COMM	WYU	\$18	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0
4502000 Total			\$1,992	\$0	\$712	\$0	\$144	\$148	\$847	\$46	\$0
4503000	FORF DISCNT-IND	CA	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISCNT-IND	IDU	\$226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISCNT-IND	OR	\$210	\$0	\$210	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISCNT-IND	UT	\$281	\$0	\$0	\$0	\$0	\$0	\$281	\$0	\$0
4503000	FORF DISCNT-IND	WA	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISCNT-IND	WYP	\$89	\$0	\$0	\$0	\$89	\$0	\$0	\$0	\$0
4503000	FORF DISCNT-IND	WYU	\$81	\$0	\$0	\$0	\$0	\$81	\$0	\$0	\$0
4503000 Total			\$851	\$22	\$210	\$0	\$89	\$171	\$281	\$226	\$0
4504000	GOVT MAINWALL OTH	CA	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
4504000	GOVT MAINWALL OTH	IDU	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
4504000	GOVT MAINWALL OTH	OR	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
4504000 Total			\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3



Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4504000	GOVT MUNI/ALL OTH	UT	\$44	\$44	\$0	\$0	\$0	\$0	\$44	\$0	\$0
4504000	GOVT MUNI/ALL OTH	WA	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	WY	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	WYU	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000 Total			\$53	\$53	\$0	\$0	\$0	\$0	\$44	\$0	\$0
4511000	ACCOUNT SERV CHG	CA	\$36	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	IDU	\$71	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	OR	\$538	\$538	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	UT	\$2,711	\$2,711	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	WA	\$115	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	WYP	\$116	\$116	\$0	\$0	\$116	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	WYU	\$19	\$19	\$0	\$0	\$19	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	CA	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	IDU	\$32	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	OR	\$291	\$291	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	WA	\$475	\$475	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	UT	\$571	\$571	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	WY	\$70	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	WYU	\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000 Total			\$4,552	\$4,552	\$0	\$0	\$215	\$3,186	\$103	\$0	\$0
4512000	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	\$12	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000 Total			\$39	\$39	\$0	\$0	\$0	\$12	\$1	\$0	\$0
4513000	OTHER	CA	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	IDU	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	OR	\$635	\$635	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	SO	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	UT	\$711	\$711	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	WA	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	WYP	\$300	\$300	\$0	\$0	\$300	\$0	\$0	\$0	\$0
4513000	OTHER	WYU	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000 Total			\$1,838	\$1,838	\$0	\$0	\$427	\$716	\$30	\$0	\$0
4514100	ENERGY FINAN - NEW COMM	UT	\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514100	ENERGY FINAN - NEW COMM	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514100 Total			\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514400	ENERGY FINAN SWER LGHT	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514400	ENERGY FINAN SWER LGHT	WA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514400 Total			\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514900	ENERGY FINAN SWER - 12,000'	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514900 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4530000	SLS WATER & W PWR	SG	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4530000 Total			\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	IDU	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	OR	\$705	\$705	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	SO	\$493	\$493	\$38	\$72	\$209	\$27	\$1	\$0	\$0
4541000	RENTS - COMMON	UT	\$758	\$758	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	WA	\$16	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	WYP	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	WYU	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	CA	\$457	\$457	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	IDU	\$145	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	OR	\$2,534	\$2,534	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	UT	\$2,024	\$2,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	WA	\$821	\$821	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	WYP	\$310	\$310	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	OR	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	UT	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	IDU	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	OR	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	UT	\$88	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)
 Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc.	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	WA	\$37	\$0	\$0	\$0	\$37	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	WYP	\$18	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	CA	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	OR	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	UT	\$13	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0
4541000	RENTS - COMMON	WA	\$6	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	WYP	\$8	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	SG	\$14	\$0	\$0	\$0	\$14	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	SG	\$75	\$0	\$0	\$0	\$75	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	SG	\$624	\$10	\$0	\$0	\$49	\$100	\$266	\$36	\$2
4541000	RENTS - COMMON	SG	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	SG	\$1,259	\$20	\$0	\$0	\$99	\$201	\$537	\$70	\$5
4541000	RENTS - COMMON	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	OR	\$88	\$2	\$0	\$0	\$7	\$13	\$27	\$5	\$0
4541000	RENTS - COMMON	UT	\$491	\$0	\$0	\$0	\$0	\$491	\$0	\$0	\$0
4541000	RENTS - COMMON	UT	\$13	\$3	\$0	\$0	\$2	\$6	\$1	\$1	\$0
4541000	RENTS - COMMON	SG	\$119	\$3	\$0	\$0	\$8	\$21	\$50	\$7	\$0
4541000	RENTS - COMMON	UT	\$1	\$0	\$0	\$0	\$1	\$0	\$1	\$0	\$0
4541000	RENTS - COMMON	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	WA	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	CA	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
4541000	RENTS - COMMON	OR	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	UT	\$55	\$0	\$0	\$0	\$0	\$55	\$0	\$0	\$0
4541000	RENTS - COMMON	WA	\$80	\$0	\$0	\$0	\$0	\$80	\$0	\$0	\$0
4541000	RENTS - COMMON	WYP	\$6	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	SG	\$2,990	\$65	\$612	\$229	\$436	\$1,266	\$164	\$8	\$0
4541000 Total			\$14,658	\$897	\$5,044	\$1,407	\$1,243	\$5,880	\$468	\$18	\$0
4520000	RENTS - NON COMMON	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4520000	RENTS - NON COMMON	UT	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
4543000	RENTS - NON COMMON	SG	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4543000 Total			\$3,349	\$53	\$971	\$263	\$535	\$1,427	\$187	\$13	\$0
4561000	Other Wheeling Rev	SG	\$27	\$0	\$71	\$0	\$2	\$4	\$11	\$1	\$0
4561100	Other Wheeling Rev	SG	\$952	\$15	\$248	\$75	\$152	\$406	\$53	\$4	\$0
4561200	Other Wheeling Rev	SG	\$641	\$10	\$167	\$102	\$102	\$273	\$36	\$2	\$0
4561300	Other Wheeling Rev	SG	\$387	\$6	\$101	\$30	\$62	\$165	\$22	\$1	\$0
4561400	Other Wheeling Rev	SG	\$47	\$0	\$12	\$4	\$8	\$20	\$3	\$0	\$0
4561500	Other Wheeling Rev	SG	\$461	\$7	\$120	\$36	\$74	\$196	\$26	\$2	\$0
4561600	Other Wheeling Rev	SG	\$1,182	\$19	\$308	\$189	\$504	\$66	\$66	\$4	\$0
4561700	Other Wheeling Rev	SG	\$2,386	\$37	\$621	\$381	\$927	\$1,017	\$12	\$1	\$0
4561800	Other Wheeling Rev	SG	\$21	\$0	\$7	\$0	\$2	\$4	\$2	\$0	\$0
4561900	Other Wheeling Rev	SG	\$1,306	\$21	\$340	\$103	\$208	\$557	\$73	\$5	\$0
4562000	Other Wheeling Rev	SG	\$642	\$10	\$167	\$102	\$102	\$273	\$36	\$2	\$0
4562100	Other Wheeling Rev	SG	\$17,793	\$279	\$4,630	\$1,398	\$2,841	\$7,985	\$992	\$68	\$0
4562200	Other Wheeling Rev	SG	\$113	\$2	\$29	\$9	\$18	\$48	\$6	\$0	\$0
4562300	Other Wheeling Rev	SG	\$484	\$8	\$126	\$38	\$77	\$206	\$27	\$2	\$0
4562400	Other Wheeling Rev	SG	\$319	\$5	\$83	\$25	\$51	\$136	\$18	\$1	\$0
4562500	Other Wheeling Rev	SG	\$748	\$12	\$195	\$59	\$119	\$319	\$42	\$3	\$0
4561000 Total			\$27,245	\$428	\$7,090	\$2,141	\$4,350	\$11,614	\$1,519	\$104	\$0
4561910	SHORT TERM FIRM WHEELING	SG	\$1,892	\$31	\$518	\$156	\$318	\$649	\$111	\$8	\$0
4561910 Total			\$1,892	\$31	\$518	\$156	\$318	\$649	\$111	\$8	\$0
4561920	POST-MERGER FIRM WHEELING	SG	\$2,309	\$36	\$599	\$181	\$368	\$728	\$128	\$8	\$0
4561920	PRE-MERGER FIRM WHEELING	SG	\$4,420	\$69	\$1,150	\$347	\$706	\$1,884	\$246	\$17	\$0
4561920	Transmission Point-to-Point Revenue	SG	\$17,875	\$282	\$4,678	\$1,412	\$2,870	\$7,683	\$1,002	\$68	\$0
4561920	Transmission Point-to-Point Revenue	SG	\$13,922	\$19	\$5,935	\$1,094	\$2,223	\$5,935	\$776	\$53	\$0
4561920 Total			\$38,621	\$607	\$10,080	\$3,035	\$6,166	\$16,463	\$2,153	\$147	\$0
4561930	NON-FIRM WHEELING REVENUE	SE	\$13,697	\$203	\$3,369	\$5,707	\$653	\$5,707	\$653	\$53	\$0
4561930 Total			\$13,697	\$203	\$3,369	\$5,707	\$653	\$5,707	\$653	\$53	\$0
4561930	TRANSMISSION Tariff Take-up	SG	\$3,148	\$48	\$618	\$247	\$503	\$1,142	\$176	\$12	\$0
4561930	L-1 Transmission Revenue - Subject to Refund	SG	\$1,292	\$20	\$336	\$102	\$206	\$551	\$72	\$5	\$0
4561930	Transmission Rev Refund	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4561930	Transmission Rev Refund	SG	\$4	\$0	\$1	\$0	\$0	\$1	\$2	\$0	\$0
4561930	Transmission Rev Refund	SG	\$641	\$10	\$167	\$50	\$102	\$273	\$36	\$2	\$0
4561930	Transmission Rev Refund	SG	\$30530	\$216	\$34	\$17	\$34	\$92	\$12	\$1	\$0
4561930	Transmission Rev Refund	SG	\$47	\$1	\$56	\$4	\$8	\$20	\$3	\$0	\$0
4561930 Total			\$2,332	\$37	\$607	\$183	\$372	\$894	\$130	\$9	\$0



Electric Operations Revenue (Actuals)
 Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562100	USE OF FACIL REV		\$17	\$17	\$0	\$5	\$1	\$3	\$7	\$1	\$0
4562100 Total		SG	\$17	\$17	\$0	\$5	\$1	\$3	\$7	\$1	\$0
4562200	DSM REVENUES	OTHER	\$668	\$668	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562200 Total		OTHER	\$668	\$668	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	SG	\$57	\$57	\$1	\$15	\$4	\$9	\$24	\$3	\$0
4562300	MISC OTHER REV	UT	\$22	\$22	\$0	\$0	\$0	\$0	\$22	\$0	\$0
4562300	MISC OTHER REV	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	WA	\$52	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	SG	\$1,311	\$1,311	\$21	\$341	\$103	\$209	\$599	\$73	\$5
4562300	MISC OTHER REV	SG	\$124	\$124	\$2	\$32	\$10	\$7	\$53	\$7	\$0
4562300	MISC OTHER REV	SG	\$3,040	\$3,040	\$48	\$791	\$239	\$485	\$1,296	\$169	\$12
4562300	MISC OTHER REV	SG	\$743	\$743	\$12	\$193	\$58	\$119	\$317	\$41	\$3
4562300	MISC OTHER REV	SG	\$8,874	\$8,874	\$139	\$2,309	\$697	\$1,417	\$3,783	\$495	\$34
4562300	MISC OTHER REV	WYP	\$264	\$264	\$0	\$0	\$0	\$264	\$0	\$0	\$0
4562300	MISC OTHER REV	SG	\$276	\$276	\$0	\$0	\$0	\$276	\$0	\$0	\$0
4562300	MISC OTHER REV	SG	\$12,391	\$12,391	\$195	\$3,224	\$974	\$1,978	\$5,282	\$691	\$47
4562300	MISC OTHER REV	SG	\$3,000	\$3,000	\$47	\$791	\$236	\$479	\$1,279	\$167	\$11
4562300 Total		SG	\$29,497	\$29,497	\$460	\$7,615	\$2,247	\$4,936	\$12,497	\$1,691	\$111
4562400	M&S INVENTORY SALES	SO	\$304	\$304	\$7	\$93	\$23	\$44	\$129	\$17	\$1
4562400	M&S INVENTORY SALES	UT	\$264	\$264	\$0	\$0	\$0	\$264	\$0	\$0	\$0
4562400 Total		UT	\$668	\$668	\$7	\$93	\$23	\$44	\$129	\$17	\$1
4562500	M&S INV COST OF SALE	SO	\$5	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0
4562500	M&S INV COST OF SALE	UT	\$646	\$646	\$0	\$0	\$0	\$646	\$0	\$0	\$0
4562500 Total		UT	\$641	\$641	\$0	\$0	\$0	\$641	\$0	\$0	\$0
4562700	RNW ENERGY CRDT SALES	SG	\$15,469	\$243	\$4,025	\$1,215	\$2,470	\$6,584	\$692	\$59	\$0
4562700	RNW ENERGY CRDT SALES	SG	\$6,877	\$1,086	\$1,790	\$540	\$1,098	\$2,632	\$393	\$26	\$0
4562700	RNW ENERGY CRDT SALES	SG	\$39,224	\$616	\$10,207	\$3,092	\$6,263	\$16,721	\$2,197	\$149	\$0
4562700	RNW ENERGY CRDT SALES	OTHER	\$13,472	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,472
4562700 Total		OTHER	\$81,289	\$751	\$12,443	\$3,757	\$7,835	\$20,983	\$2,666	\$182	\$13,472
4562800	CA GHG Emission Allo	OTHER	\$9,097	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,097
4562800	CA GHG Emission Allo	OTHER	\$9,097	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,097
4562800 Total		OTHER	\$18,194	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,194
Grand Total			\$4,972,979	\$110,013	\$1,311,326	\$348,801	\$714,164	\$2,155,814	\$303,142	\$12,093	\$17,627

**Rocky Mountain Power
Utah General Rate Case – June 2015
B.2 O&M Expense**

Page 1 – Page 12: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.2 - O&M Expense'*



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	SG	\$17,875	\$281	\$4,652	\$1,405	\$2,854	\$7,620	\$997	\$68	\$0
5000000 Total			\$17,875	\$281	\$4,652	\$1,405	\$2,854	\$7,620	\$997	\$68	\$0
5010000	OPER SUPV & ENG	SG	\$684	\$11	\$178	\$54	\$109	\$292	\$38	\$3	\$0
5010000 Total			\$684	\$11	\$178	\$54	\$109	\$292	\$38	\$3	\$0
5010000	FUEL CONSUMED	SE	\$377	\$6	\$93	\$28	\$66	\$158	\$24	\$1	\$0
5010000 Total			\$377	\$6	\$93	\$28	\$66	\$158	\$24	\$1	\$0
5011000	FUEL CONSUMED-COAL	SE	\$751,105	\$11,225	\$186,107	\$56,111	\$132,338	\$315,252	\$47,138	\$2,934	\$0
5011000 Total			\$751,105	\$11,225	\$186,107	\$56,111	\$132,338	\$315,252	\$47,138	\$2,934	\$0
5011200	FUEL - OVRBDN AMORT	IDU	\$45	\$0	\$0	\$0	\$139	\$0	\$0	\$0	\$0
5011200 Total			\$45	\$0	\$0	\$0	\$139	\$0	\$0	\$0	\$0
5012000	FUEL - OVRBDN AMORT	WYP	\$184	\$0	\$0	\$0	\$139	\$0	\$45	\$0	\$0
5012000 Total			\$184	\$0	\$0	\$0	\$139	\$0	\$45	\$0	\$0
5012000	FUEL HAND-COAL	SE	\$8,819	\$132	\$2,185	\$659	\$1,554	\$3,701	\$953	\$34	\$0
5012000 Total			\$8,819	\$132	\$2,185	\$659	\$1,554	\$3,701	\$953	\$34	\$0
5013000	START UP FUEL - GAS	SE	\$385	\$6	\$95	\$29	\$68	\$162	\$24	\$2	\$0
5013000 Total			\$385	\$6	\$95	\$29	\$68	\$162	\$24	\$2	\$0
5013500	FUEL CONSUMED-GAS	SE	\$14,974	\$224	\$3,710	\$1,119	\$2,638	\$6,285	\$940	\$58	\$0
5013500 Total			\$14,974	\$224	\$3,710	\$1,119	\$2,638	\$6,285	\$940	\$58	\$0
5014000	FUEL CONSUMED-DIESEL	SE	\$12	\$0	\$3	\$1	\$2	\$5	\$1	\$0	\$0
5014000 Total			\$12	\$0	\$3	\$1	\$2	\$5	\$1	\$0	\$0
5014500	START UP FUEL-DIESEL	SE	\$7,764	\$116	\$1,924	\$580	\$1,368	\$3,259	\$487	\$30	\$0
5014500 Total			\$7,764	\$116	\$1,924	\$580	\$1,368	\$3,259	\$487	\$30	\$0
5015000	FUEL CONS-RES DISP	SE	\$258	\$4	\$64	\$19	\$45	\$108	\$16	\$1	\$0
5015000 Total			\$258	\$4	\$64	\$19	\$45	\$108	\$16	\$1	\$0
5015100	ASH & ASH BYPRD SALE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015100 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020000	STEAM EXPENSES	SG	\$27,088	\$424	\$7,028	\$2,122	\$4,312	\$11,513	\$1,506	\$103	\$0
5020000 Total			\$27,088	\$424	\$7,028	\$2,122	\$4,312	\$11,513	\$1,506	\$103	\$0
5022000	STM EXP - FLYASH	SG	\$1,277	\$20	\$332	\$100	\$204	\$545	\$71	\$5	\$0
5022000 Total			\$1,277	\$20	\$332	\$100	\$204	\$545	\$71	\$5	\$0
5023000	STM EXP BOTTOM ASH	SG	\$6	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0
5023000 Total			\$6	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0
5024000	STM EXP SCRUBBER	SG	\$124	\$2	\$32	\$10	\$20	\$53	\$7	\$0	\$0
5024000 Total			\$124	\$2	\$32	\$10	\$20	\$53	\$7	\$0	\$0
5029000	STM EXP - OTHER	SG	\$14,310	\$225	\$3,724	\$1,124	\$2,285	\$6,100	\$798	\$54	\$0
5029000 Total			\$14,310	\$225	\$3,724	\$1,124	\$2,285	\$6,100	\$798	\$54	\$0
5030000	STEAM FRM OTH SRCS	SE	\$3,995	\$60	\$990	\$298	\$704	\$1,677	\$251	\$16	\$0
5030000 Total			\$3,995	\$60	\$990	\$298	\$704	\$1,677	\$251	\$16	\$0
5050000	ELECTRIC EXPENSES	SG	\$3,536	\$62	\$1,024	\$309	\$629	\$1,678	\$219	\$15	\$0
5050000 Total			\$3,536	\$62	\$1,024	\$309	\$629	\$1,678	\$219	\$15	\$0
5051000	ELEC EXP GENERAL	SG	\$22	\$0	\$6	\$2	\$4	\$9	\$1	\$0	\$0
5051000 Total			\$22	\$0	\$6	\$2	\$4	\$9	\$1	\$0	\$0
5060000	MISC STEAM PWR EXP	SG	\$73,178	\$1,148	\$19,043	\$5,750	\$11,684	\$31,195	\$4,080	\$278	\$0
5060000 Total			\$73,178	\$1,148	\$19,043	\$5,750	\$11,684	\$31,195	\$4,080	\$278	\$0
5061000	MISC STM EXP - CON	SG	\$1,184	\$19	\$308	\$93	\$189	\$505	\$66	\$5	\$0
5061000 Total			\$1,184	\$19	\$308	\$93	\$189	\$505	\$66	\$5	\$0
5061100	MISC STM EXP PLCLU	SG	\$730	\$11	\$190	\$57	\$117	\$311	\$41	\$3	\$0
5061100 Total			\$730	\$11	\$190	\$57	\$117	\$311	\$41	\$3	\$0
5061200	MISC STM EXP UNMTG	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5061200 Total			\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5061300	MISC STM EXP COMPT	SG	\$570	\$8	\$148	\$45	\$91	\$243	\$32	\$2	\$0
5061300 Total			\$570	\$8	\$148	\$45	\$91	\$243	\$32	\$2	\$0
5061400	MISC STM EXP OFFIC	SG	\$2,859	\$45	\$744	\$225	\$456	\$1,219	\$159	\$11	\$0
5061400 Total			\$2,859	\$45	\$744	\$225	\$456	\$1,219	\$159	\$11	\$0
5061500	MISC STM EXP COMM	SG	\$242	\$4	\$63	\$19	\$39	\$103	\$14	\$1	\$0
5061500 Total			\$242	\$4	\$63	\$19	\$39	\$103	\$14	\$1	\$0
5061600	MISC STM EXP FIRE	SG	\$28	\$0	\$7	\$2	\$4	\$12	\$2	\$0	\$0
5061600 Total			\$28	\$0	\$7	\$2	\$4	\$12	\$2	\$0	\$0
5062000	MISC STM - ENVRMINT	SG	\$1,536	\$24	\$400	\$121	\$245	\$655	\$86	\$6	\$0
5062000 Total			\$1,536	\$24	\$400	\$121	\$245	\$655	\$86	\$6	\$0
5063000	MISC STEAM JVA CR	SG	\$34,633	-\$544	-\$9,012	-\$2,721	-\$5,630	-\$14,764	-\$1,931	-\$132	\$0
5063000 Total			\$34,633	-\$544	-\$9,012	-\$2,721	-\$5,630	-\$14,764	-\$1,931	-\$132	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5063000 Total			\$-34,633	\$-9,012	\$-2,721	\$-5,530	\$-14,764	\$-1,931		\$-132
5064000	MISC STM EXP RCRT	SG	\$0	\$5	\$2	\$3	\$9	\$1		\$0
5064000 Total			\$0	\$5	\$2	\$3	\$9	\$1		\$0
5065000	MISC STM EXP - SEC	SG	\$471	\$123	\$37	\$75	\$201	\$26		\$2
5065000 Total			\$471	\$123	\$37	\$75	\$201	\$26		\$2
5066000	MISC STM EXP - SFTY	SG	\$1,575	\$25	\$124	\$251	\$671	\$88		\$6
5066000 Total			\$1,575	\$25	\$124	\$251	\$671	\$88		\$6
5067000	MISC STM EXP TRNG	SG	\$3,977	\$62	\$1,035	\$635	\$1,695	\$222		\$15
5067000 Total			\$3,977	\$62	\$1,035	\$635	\$1,695	\$222		\$15
5069000	MISC STM EXP WTSFY	SG	\$140	\$2	\$36	\$11	\$22	\$8		\$1
5069000 Total			\$140	\$2	\$36	\$11	\$22	\$8		\$1
5069500	MISC STM EXP MISC	SG	\$2,202	\$35	\$573	\$173	\$352	\$939		\$8
5069500 Total			\$2,202	\$35	\$573	\$173	\$352	\$939		\$8
5070000	RENTS (STEAM GEN)	SG	\$427	\$7	\$111	\$34	\$68	\$182		\$2
5070000 Total			\$427	\$7	\$111	\$34	\$68	\$182		\$2
5100000	MNT SUPERV & ENG	SG	\$4,666	\$73	\$1,214	\$367	\$745	\$1,989		\$18
5100000 Total			\$4,666	\$73	\$1,214	\$367	\$745	\$1,989		\$18
5101000	MNTNG SUPVSN & ENG	SG	\$2,307	\$36	\$600	\$181	\$368	\$984		\$9
5101000 Total			\$2,307	\$36	\$600	\$181	\$368	\$984		\$9
5110000	MNT OF STRUCTURES	SG	\$3,243	\$51	\$844	\$255	\$518	\$1,383		\$12
5110000 Total			\$3,243	\$51	\$844	\$255	\$518	\$1,383		\$12
5111000	MNT OF STRUCTURES	SG	\$6,758	\$106	\$1,759	\$531	\$1,079	\$2,881		\$26
5111000 Total			\$6,758	\$106	\$1,759	\$531	\$1,079	\$2,881		\$26
5111100	MNT STRCT PMP PLNT	SG	\$1,255	\$20	\$327	\$99	\$200	\$535		\$5
5111100 Total			\$1,255	\$20	\$327	\$99	\$200	\$535		\$5
5111200	MNT STRCT WASTE WT	SG	\$958	\$15	\$249	\$75	\$153	\$407		\$4
5111200 Total			\$958	\$15	\$249	\$75	\$153	\$407		\$4
5120000	STRUCTURAL SYSTEMS	SG	\$10,079	\$158	\$2,623	\$792	\$1,609	\$4,296		\$38
5120000 Total			\$10,079	\$158	\$2,623	\$792	\$1,609	\$4,296		\$38
5140000	MNT OF STRCT CATH	SG	\$40	\$1	\$10	\$3	\$6	\$17		\$0
5140000 Total			\$40	\$1	\$10	\$3	\$6	\$17		\$0
5160000	MNT STRCT DAM RVR	SG	\$138	\$2	\$36	\$11	\$22	\$59		\$1
5160000 Total			\$138	\$2	\$36	\$11	\$22	\$59		\$1
5170000	MNT STRCT FIRE PRT	SG	\$1,664	\$26	\$433	\$131	\$266	\$708		\$6
5170000 Total			\$1,664	\$26	\$433	\$131	\$266	\$708		\$6
5180000	MNT STRCT-GROUNDS	SG	\$1,172	\$18	\$305	\$92	\$187	\$500		\$4
5180000 Total			\$1,172	\$18	\$305	\$92	\$187	\$500		\$4
5190000	MNT OF STRCT-HVAC	SG	\$1,954	\$31	\$508	\$154	\$312	\$833		\$7
5190000 Total			\$1,954	\$31	\$508	\$154	\$312	\$833		\$7
5195000	MNT OF STRCT-MISC	SG	\$227	\$4	\$59	\$18	\$36	\$97		\$1
5195000 Total			\$227	\$4	\$59	\$18	\$36	\$97		\$1
5200000	MANT OF BOILR PLNT	SG	\$18,994	\$298	\$4,943	\$1,492	\$3,033	\$8,097		\$72
5200000 Total			\$18,994	\$298	\$4,943	\$1,492	\$3,033	\$8,097		\$72
5210000	MNT BOILR-AIR HTR	SG	\$17,055	\$268	\$4,438	\$1,340	\$2,723	\$7,270		\$65
5210000 Total			\$17,055	\$268	\$4,438	\$1,340	\$2,723	\$7,270		\$65
5211000	MNT BOILR-CHEM FD	SG	\$175	\$3	\$46	\$14	\$28	\$75		\$1
5211000 Total			\$175	\$3	\$46	\$14	\$28	\$75		\$1
5212000	MNT BOILR-CL HANDL	SG	\$6,376	\$100	\$1,660	\$501	\$1,018	\$2,719		\$24
5212000 Total			\$6,376	\$100	\$1,660	\$501	\$1,018	\$2,719		\$24
5214000	MNT BOIL-DEMINERLZ	SG	\$21	\$3	\$135	\$41	\$83	\$222		\$2
5214000 Total			\$21	\$3	\$135	\$41	\$83	\$222		\$2
5215000	MNT BOIL-EXTRC STM	SG	\$247	\$4	\$64	\$19	\$39	\$105		\$1
5215000 Total			\$247	\$4	\$64	\$19	\$39	\$105		\$1
5216000	MNT BOILR-FLYASH	SG	\$3,464	\$54	\$901	\$272	\$553	\$1,477		\$13
5216000 Total			\$3,464	\$54	\$901	\$272	\$553	\$1,477		\$13
5217000	MNT BOIL-FUEL OIL	SG	\$395	\$6	\$103	\$31	\$63	\$168		\$2
5217000 Total			\$395	\$6	\$103	\$31	\$63	\$168		\$2
5218000	MNT BOIL-FEEDWATR	SG	\$3,766	\$59	\$980	\$296	\$601	\$1,606		\$14
5218000 Total			\$3,766	\$59	\$980	\$296	\$601	\$1,606		\$14
5219000	MNT BOIL-FRZ PRTEC	SG	\$31	\$0	\$8	\$2	\$5	\$13		\$0
5219000 Total			\$31	\$0	\$8	\$2	\$5	\$13		\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5121900 Total			\$31	\$0	\$8	\$2	\$5	\$5	\$13	\$2	\$0
5122000	MNT BOILER-AUX SVST	SG	\$1,200	\$19	\$312	\$94	\$192	\$67	\$512	\$67	\$5
5122000 Total			\$1,200	\$19	\$312	\$94	\$192	\$67	\$512	\$67	\$5
5122100	MNT BOILER-MAIN STM	SG	\$1,406	\$22	\$366	\$110	\$224	\$78	\$599	\$78	\$5
5122100 Total			\$1,406	\$22	\$366	\$110	\$224	\$78	\$599	\$78	\$5
5122200	MNT BOILER-PLVRZD CL	SG	\$9,969	\$157	\$2,594	\$783	\$1,592	\$4,250	\$5,556	\$338	\$0
5122200 Total			\$9,969	\$157	\$2,594	\$783	\$1,592	\$4,250	\$5,556	\$338	\$0
5122300	MNT BOILER-PRECIP/BAG	SG	\$2,159	\$34	\$562	\$170	\$345	\$921	\$1,200	\$8	\$0
5122300 Total			\$2,159	\$34	\$562	\$170	\$345	\$921	\$1,200	\$8	\$0
5122400	MNT BOILER-PRTRT WTR	SG	\$534	\$8	\$139	\$42	\$85	\$228	\$30	\$2	\$0
5122400 Total			\$534	\$8	\$139	\$42	\$85	\$228	\$30	\$2	\$0
5122500	MNT BOILER-RV OSMSIS	SG	\$164	\$3	\$43	\$13	\$26	\$70	\$9	\$1	\$0
5122500 Total			\$164	\$3	\$43	\$13	\$26	\$70	\$9	\$1	\$0
5122600	MNT BOILER-RHEAT ST	SG	\$289	\$5	\$75	\$23	\$46	\$123	\$16	\$1	\$0
5122600 Total			\$289	\$5	\$75	\$23	\$46	\$123	\$16	\$1	\$0
5122800	MNT BOILER-SOOTBLWG	SG	\$2,384	\$37	\$620	\$187	\$381	\$1,016	\$1,333	\$9	\$0
5122800 Total			\$2,384	\$37	\$620	\$187	\$381	\$1,016	\$1,333	\$9	\$0
5122900	MNT BOILER-SCRUBBER	SG	\$10,042	\$158	\$2,613	\$789	\$1,603	\$4,281	\$5,600	\$38	\$0
5122900 Total			\$10,042	\$158	\$2,613	\$789	\$1,603	\$4,281	\$5,600	\$38	\$0
5123000	MNT BOILER-BOTM ASH	SG	\$7,696	\$121	\$2,003	\$605	\$1,229	\$3,281	\$4,29	\$29	\$0
5123000 Total			\$7,696	\$121	\$2,003	\$605	\$1,229	\$3,281	\$4,29	\$29	\$0
5123100	MNT BOILER-WTR TRTMT	SG	\$411	\$6	\$107	\$32	\$66	\$175	\$23	\$2	\$0
5123100 Total			\$411	\$6	\$107	\$32	\$66	\$175	\$23	\$2	\$0
5123200	MNT BOILER-CNTL SUPT	SG	\$1,363	\$22	\$363	\$109	\$222	\$594	\$78	\$5	\$0
5123200 Total			\$1,363	\$22	\$363	\$109	\$222	\$594	\$78	\$5	\$0
5123300	MAINT GEO GATH SYS	SG	\$101	\$2	\$26	\$8	\$16	\$43	\$6	\$0	\$0
5123300 Total			\$101	\$2	\$26	\$8	\$16	\$43	\$6	\$0	\$0
5123400	MAINT OF BOILERS	SG	\$1,997	\$31	\$520	\$157	\$319	\$851	\$111	\$8	\$0
5123400 Total			\$1,997	\$31	\$520	\$157	\$319	\$851	\$111	\$8	\$0
5124000	MNT BOILER-CONTROLS	SG	\$1,092	\$17	\$284	\$86	\$174	\$466	\$61	\$4	\$0
5124000 Total			\$1,092	\$17	\$284	\$86	\$174	\$466	\$61	\$4	\$0
5125000	MNT BOILER-DRAFT	SG	\$2,690	\$45	\$752	\$227	\$461	\$1,232	\$1,61	\$11	\$0
5125000 Total			\$2,690	\$45	\$752	\$227	\$461	\$1,232	\$1,61	\$11	\$0
5126000	MNT BOILER-FIRESIDE	SG	\$711	\$11	\$185	\$56	\$113	\$303	\$40	\$3	\$0
5126000 Total			\$711	\$11	\$185	\$56	\$113	\$303	\$40	\$3	\$0
5127000	MNT BLR-BEARNG WTR	SG	\$237	\$4	\$62	\$19	\$38	\$101	\$13	\$1	\$0
5127000 Total			\$237	\$4	\$62	\$19	\$38	\$101	\$13	\$1	\$0
5128000	MNT BOILER-WTR/STMD	SG	\$5,834	\$92	\$1,518	\$458	\$931	\$2,487	\$3,25	\$22	\$0
5128000 Total			\$5,834	\$92	\$1,518	\$458	\$931	\$2,487	\$3,25	\$22	\$0
5129000	MNT BOILER-COMP AIR	SG	\$418	\$7	\$109	\$33	\$67	\$178	\$23	\$2	\$0
5129000 Total			\$418	\$7	\$109	\$33	\$67	\$178	\$23	\$2	\$0
5129900	MAINT BOILER-MISC	SG	\$461	\$7	\$120	\$36	\$74	\$196	\$26	\$2	\$0
5129900 Total			\$461	\$7	\$120	\$36	\$74	\$196	\$26	\$2	\$0
5130000	MAINT ELEC PLANT	SG	\$3,238	\$51	\$843	\$254	\$517	\$1,380	\$1,81	\$12	\$0
5130000 Total			\$3,238	\$51	\$843	\$254	\$517	\$1,380	\$1,81	\$12	\$0
5131000	MAINT ELEC AC	SG	\$15,994	\$251	\$4,162	\$1,257	\$2,554	\$6,818	\$892	\$61	\$0
5131000 Total			\$15,994	\$251	\$4,162	\$1,257	\$2,554	\$6,818	\$892	\$61	\$0
5131100	MAINT/LUBE-OIL SYS	SG	\$536	\$8	\$139	\$42	\$86	\$228	\$30	\$2	\$0
5131100 Total			\$536	\$8	\$139	\$42	\$86	\$228	\$30	\$2	\$0
5131300	MAINT/PREVENT ROUT	SG	\$10	\$0	\$3	\$1	\$2	\$4	\$1	\$0	\$0
5131300 Total			\$10	\$0	\$3	\$1	\$2	\$4	\$1	\$0	\$0
5131400	MAINT/MAIN TURBINE	SG	\$3,739	\$59	\$973	\$294	\$597	\$1,594	\$208	\$14	\$0
5131400 Total			\$3,739	\$59	\$973	\$294	\$597	\$1,594	\$208	\$14	\$0
5132000	MAINT ALARMS/INFO	SG	\$1,171	\$18	\$305	\$92	\$187	\$499	\$65	\$4	\$0
5132000 Total			\$1,171	\$18	\$305	\$92	\$187	\$499	\$65	\$4	\$0
5133000	MAINT/AIR-COOL-CON	SG	\$143	\$2	\$37	\$11	\$23	\$61	\$8	\$1	\$0
5133000 Total			\$143	\$2	\$37	\$11	\$23	\$61	\$8	\$1	\$0
5134000	MAINT/COMPNT COOL	SG	\$223	\$3	\$58	\$18	\$36	\$95	\$12	\$1	\$0
5134000 Total			\$223	\$3	\$58	\$18	\$36	\$95	\$12	\$1	\$0
5135000	MAINT/COMPNT AUXIL	SG	\$1,145	\$18	\$298	\$90	\$183	\$488	\$64	\$4	\$0
5135000 Total			\$1,145	\$18	\$298	\$90	\$183	\$488	\$64	\$4	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5135000 Total		\$1,145	\$118	\$298	\$90	\$183	\$488	\$64	\$0	\$0	\$0
5137000	MAINT-COOLING TOWER	\$1,605	\$28	\$418	\$126	\$256	\$684	\$89	\$0	\$0	\$0
5137000 Total		\$1,605	\$28	\$418	\$126	\$256	\$684	\$89	\$0	\$0	\$0
5138000	MAINT-CIRCUL WATER	\$1,377	\$22	\$358	\$108	\$220	\$587	\$77	\$0	\$0	\$0
5138000 Total		\$1,377	\$22	\$358	\$108	\$220	\$587	\$77	\$0	\$0	\$0
5139000	MAINT-ELECT - DC	\$355	\$6	\$92	\$28	\$57	\$151	\$20	\$0	\$0	\$0
5139000 Total		\$355	\$6	\$92	\$28	\$57	\$151	\$20	\$0	\$0	\$0
5139500	MNT ELEC PLT-MISC	\$18	\$0	\$5	\$1	\$3	\$8	\$1	\$0	\$0	\$0
5139500 Total		\$18	\$0	\$5	\$1	\$3	\$8	\$1	\$0	\$0	\$0
5140000	MAINT MISC STM PLN	\$7,258	\$114	\$1,889	\$570	\$1,159	\$3,094	\$405	\$0	\$0	\$0
5140000 Total		\$7,258	\$114	\$1,889	\$570	\$1,159	\$3,094	\$405	\$0	\$0	\$0
5141000	MISC STM-COMP AIR	\$2,612	\$41	\$680	\$205	\$417	\$1,113	\$146	\$0	\$0	\$0
5141000 Total		\$2,612	\$41	\$680	\$205	\$417	\$1,113	\$146	\$0	\$0	\$0
5142000	MISC STM PLT-CONSU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
5142000 Total		\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
5144000	MISC STM PLNT-LAB	\$343	\$5	\$89	\$27	\$55	\$146	\$19	\$0	\$0	\$0
5144000 Total		\$343	\$5	\$89	\$27	\$55	\$146	\$19	\$0	\$0	\$0
5145000	MAINT MISC-SM TOOL	\$283	\$4	\$74	\$22	\$45	\$121	\$16	\$0	\$0	\$0
5145000 Total		\$283	\$4	\$74	\$22	\$45	\$121	\$16	\$0	\$0	\$0
5146000	MAINT/PAGING SYS	\$191	\$3	\$50	\$15	\$31	\$82	\$11	\$0	\$0	\$0
5146000 Total		\$191	\$3	\$50	\$15	\$31	\$82	\$11	\$0	\$0	\$0
5147000	MAINT/PLANT EQUIP	\$2,898	\$46	\$754	\$228	\$463	\$1,235	\$162	\$0	\$0	\$0
5147000 Total		\$2,898	\$46	\$754	\$228	\$463	\$1,235	\$162	\$0	\$0	\$0
5148000	MAINT/PLT-VEHICLES	\$1,068	\$17	\$277	\$84	\$170	\$454	\$59	\$0	\$0	\$0
5148000 Total		\$1,068	\$17	\$277	\$84	\$170	\$454	\$59	\$0	\$0	\$0
5149000	MAINT MISC-OTHER	\$266	\$4	\$69	\$21	\$42	\$113	\$15	\$0	\$0	\$0
5149000 Total		\$266	\$4	\$69	\$21	\$42	\$113	\$15	\$0	\$0	\$0
5300000	OPER SUPERV & ENG	\$5,670	\$89	\$1,475	\$50	\$905	\$2,417	\$316	\$22	\$0	\$0
5300000 Total		\$5,670	\$89	\$1,475	\$50	\$905	\$2,417	\$316	\$22	\$0	\$0
5360000	WATER FOR POWER	\$145	\$2	\$38	\$11	\$23	\$62	\$8	\$0	\$0	\$0
5360000 Total		\$145	\$2	\$38	\$11	\$23	\$62	\$8	\$0	\$0	\$0
5370000	HYDRAULIC EXPENSES	\$2,608	\$41	\$678	\$205	\$416	\$1,111	\$145	\$0	\$0	\$0
5370000 Total		\$2,608	\$41	\$678	\$205	\$416	\$1,111	\$145	\$0	\$0	\$0
5370000	HYDRAULIC EXPENSES	\$42	\$1	\$11	\$3	\$7	\$18	\$2	\$0	\$0	\$0
5370000 Total		\$42	\$1	\$11	\$3	\$7	\$18	\$2	\$0	\$0	\$0
5371000	HYDRO/FISH & WILD	\$54	\$1	\$14	\$4	\$9	\$23	\$3	\$0	\$0	\$0
5371000 Total		\$54	\$1	\$14	\$4	\$9	\$23	\$3	\$0	\$0	\$0
5371000	HYDRO/FISH & WILD	\$90	\$1	\$24	\$7	\$14	\$39	\$5	\$0	\$0	\$0
5371000 Total		\$90	\$1	\$24	\$7	\$14	\$39	\$5	\$0	\$0	\$0
5374000	HYDRO/OTH REC FAC	\$144	\$2	\$38	\$11	\$23	\$62	\$8	\$0	\$0	\$0
5374000 Total		\$144	\$2	\$38	\$11	\$23	\$62	\$8	\$0	\$0	\$0
5379000	HYDRO EXPENSE-OTH	\$358	\$6	\$93	\$28	\$57	\$152	\$20	\$0	\$0	\$0
5379000 Total		\$358	\$6	\$93	\$28	\$57	\$152	\$20	\$0	\$0	\$0
5379000	HYDRO EXPENSE-OTH	\$238	\$4	\$62	\$19	\$38	\$102	\$13	\$0	\$0	\$0
5379000 Total		\$238	\$4	\$62	\$19	\$38	\$102	\$13	\$0	\$0	\$0
5390000	MSC HYD PWR GEN EX	\$1,201	\$176	\$2,915	\$880	\$1,788	\$4,775	\$624	\$43	\$0	\$0
5390000 Total		\$1,201	\$176	\$2,915	\$880	\$1,788	\$4,775	\$624	\$43	\$0	\$0
5390000	MSC HYD PWR GEN EX	\$6,491	\$102	\$1,689	\$510	\$1,036	\$2,767	\$362	\$25	\$0	\$0
5390000 Total		\$6,491	\$102	\$1,689	\$510	\$1,036	\$2,767	\$362	\$25	\$0	\$0
5400000	RENTS (HYDRO GEN)	\$716	\$11	\$186	\$56	\$114	\$305	\$40	\$0	\$0	\$0
5400000 Total		\$716	\$11	\$186	\$56	\$114	\$305	\$40	\$0	\$0	\$0
5400000	RENTS (HYDRO GEN)	\$11	\$0	\$3	\$1	\$2	\$5	\$1	\$0	\$0	\$0
5400000 Total		\$11	\$0	\$3	\$1	\$2	\$5	\$1	\$0	\$0	\$0
5410000	MNT SUPERV & ENG	\$726	\$11	\$189	\$57	\$116	\$309	\$40	\$0	\$0	\$0
5410000 Total		\$726	\$11	\$189	\$57	\$116	\$309	\$40	\$0	\$0	\$0
5420000	MAINT OF STRUCTURE	\$95	\$3	\$155	\$47	\$95	\$253	\$33	\$0	\$0	\$0
5420000 Total		\$95	\$3	\$155	\$47	\$95	\$253	\$33	\$0	\$0	\$0
5420000	MAINT OF STRUCTURE	\$160	\$3	\$42	\$13	\$26	\$68	\$9	\$0	\$0	\$0
5420000 Total		\$160	\$3	\$42	\$13	\$26	\$68	\$9	\$0	\$0	\$0
5420000 Total		\$755	\$12	\$196	\$59	\$120	\$322	\$42	\$0	\$0	\$0
5430000	MNT DAMS & WTR SYS	\$1,803	\$28	\$469	\$142	\$288	\$769	\$101	\$0	\$0	\$0
5430000 Total		\$1,803	\$28	\$469	\$142	\$288	\$769	\$101	\$0	\$0	\$0
5430000	MNT DAMS & WTR SYS	\$507	\$8	\$132	\$40	\$81	\$216	\$28	\$0	\$0	\$0
5430000 Total		\$507	\$8	\$132	\$40	\$81	\$216	\$28	\$0	\$0	\$0
5440000	MAINT OF ELEC PLNT	\$2,310	\$38	\$801	\$181	\$369	\$985	\$129	\$0	\$0	\$0
5440000 Total		\$2,310	\$38	\$801	\$181	\$369	\$985	\$129	\$0	\$0	\$0
5440000	MAINT OF ELEC PLNT	\$177	\$3	\$46	\$14	\$28	\$76	\$10	\$0	\$0	\$0
5440000 Total		\$177	\$3	\$46	\$14	\$28	\$76	\$10	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5440000 Total			\$177	\$3	\$46	\$14	\$28	\$76	\$10	\$1	\$0
5441000	PRIME MOVERS & GEN	SG-P	\$1,122	\$18	\$292	\$88	\$179	\$478	\$63	\$4	\$0
5441000	PRIME MOVERS & GEN	SG-U	\$356	\$5	\$87	\$26	\$53	\$143	\$19	\$1	\$0
5441000 Total			\$1,458	\$23	\$379	\$115	\$229	\$621	\$82	\$5	\$0
5442000	ACCESS ELEC EQUIP	SG-P	\$805	\$13	\$210	\$63	\$129	\$343	\$45	\$3	\$0
5442000	ACCESS ELEC EQUIP	SG-U	\$100	\$2	\$26	\$8	\$16	\$42	\$6	\$0	\$0
5442000 Total			\$905	\$14	\$236	\$71	\$144	\$385	\$50	\$3	\$0
5450000	MNT MISC HYDRO PLT	SG-P	\$0	\$0	\$2	\$0	\$1	\$3	\$0	\$0	\$0
5450000	MNT MISC HYDRO PLT	SG-U	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5450000 Total			\$6	\$0	\$2	\$0	\$1	\$3	\$0	\$0	\$0
5451000	MNT-FISH/WILDLIFE	SG-P	\$923	\$14	\$240	\$73	\$147	\$393	\$51	\$4	\$0
5451000 Total			\$923	\$14	\$240	\$73	\$147	\$393	\$51	\$4	\$0
5454000	MAINT-OTH REC FAC	SG-P	\$18	\$0	\$5	\$1	\$3	\$8	\$1	\$0	\$0
5454000 Total			\$18	\$0	\$5	\$1	\$3	\$8	\$1	\$0	\$0
5455000	MAINT-RD/STRAIL/BR	SG-P	\$582	\$9	\$152	\$46	\$93	\$248	\$32	\$2	\$0
5455000	MAINT-RD/STRAIL/BR	SG-U	\$432	\$7	\$112	\$34	\$69	\$184	\$24	\$2	\$0
5455000 Total			\$1,015	\$16	\$264	\$80	\$162	\$432	\$57	\$4	\$0
5458000	MAINT HYDRO-OTHER	SG-P	\$1,110	\$17	\$285	\$87	\$177	\$473	\$62	\$4	\$0
5458000	MAINT HYDRO-OTHER	SG-U	\$262	\$4	\$69	\$21	\$42	\$112	\$15	\$1	\$0
5458000 Total			\$1,372	\$22	\$357	\$108	\$219	\$585	\$76	\$5	\$0
5460000	OPER SUPERV & ENG	SG	\$436	\$7	\$113	\$34	\$70	\$186	\$24	\$2	\$0
5460000 Total			\$436	\$7	\$113	\$34	\$70	\$186	\$24	\$2	\$0
5471000	NATURAL GAS	SE	\$319,498	\$4,775	\$79,165	\$23,868	\$56,293	\$134,099	\$20,051	\$1,248	\$0
5471000 Total			\$319,498	\$4,775	\$79,165	\$23,868	\$56,293	\$134,099	\$20,051	\$1,248	\$0
5480000	GENERATION EXP	SG	\$15,410	\$242	\$4,010	\$1,211	\$2,460	\$6,569	\$859	\$59	\$0
5480000 Total			\$15,410	\$242	\$4,010	\$1,211	\$2,460	\$6,569	\$859	\$59	\$0
5490000	MIS OTH PWR GEN EX	OR	\$82	\$0	\$82	\$0	\$0	\$0	\$0	\$0	\$0
5490000	MIS OTH PWR GEN EX	SG	\$10,215	\$166	\$2,656	\$803	\$1,631	\$4,355	\$570	\$39	\$0
5490000 Total			\$10,307	\$166	\$2,750	\$803	\$1,631	\$4,355	\$570	\$39	\$0
5500000	RENTS(OTHER GEN)	OR	\$253	\$0	\$253	\$0	\$0	\$0	\$0	\$0	\$0
5500000	RENTS(OTHER GEN)	SG	\$4,070	\$64	\$1,059	\$320	\$650	\$1,735	\$227	\$15	\$0
5500000 Total			\$4,323	\$64	\$1,312	\$320	\$650	\$1,735	\$227	\$15	\$0
5520000	MAINT OF STRUCTURE	SG	\$3,846	\$60	\$1,001	\$302	\$614	\$1,640	\$214	\$15	\$0
5520000 Total			\$3,846	\$60	\$1,001	\$302	\$614	\$1,640	\$214	\$15	\$0
5530000	MNT GEN & ELEC PLT	SG	\$24,344	\$382	\$6,335	\$1,913	\$3,887	\$10,377	\$1,957	\$93	\$0
5530000 Total			\$24,344	\$382	\$6,335	\$1,913	\$3,887	\$10,377	\$1,957	\$93	\$0
5540000	MNT MISC OTH PWR GN	SG	\$2,362	\$37	\$915	\$186	\$377	\$1,007	\$132	\$9	\$0
5540000 Total			\$2,362	\$37	\$915	\$186	\$377	\$1,007	\$132	\$9	\$0
5546000	MISC PLANT EQUIP	SG	\$6	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
5546000 Total			\$6	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
5551100	REG BILL OR-(PACF)	OR	\$-10,491	\$0	\$-10,491	\$0	\$0	\$0	\$0	\$0	\$0
5551100 Total			\$-10,491	\$0	\$-10,491	\$0	\$0	\$0	\$0	\$0	\$0
5551200	REG BILL-WA-(PACF)	WA	\$-3,398	\$0	\$0	\$-3,398	\$0	\$0	\$0	\$0	\$0
5551200 Total			\$-3,398	\$0	\$0	\$-3,398	\$0	\$0	\$0	\$0	\$0
5551300	REG BILL-ID (UTAH)	IDU	\$-1,946	\$0	\$0	\$0	\$0	\$0	\$-1,946	\$0	\$0
5551300 Total			\$-1,946	\$0	\$0	\$0	\$0	\$0	\$-1,946	\$0	\$0
5552500	OTH/INT/REC/DEL	SE	\$10,144	\$152	\$2,513	\$758	\$1,787	\$4,258	\$637	\$40	\$0
5552500 Total			\$10,144	\$152	\$2,513	\$758	\$1,787	\$4,258	\$637	\$40	\$0
5552600	ELECTRICITY SWAPS	SG	\$-14,279	\$-224	\$-3,116	\$-1,122	\$-2,280	\$-6,087	\$-796	\$-54	\$0
5552600 Total			\$-14,279	\$-224	\$-3,116	\$-1,122	\$-2,280	\$-6,087	\$-796	\$-54	\$0
5555500	IPP ENERGY PURCH	SG	\$30,029	\$472	\$7,814	\$2,358	\$4,795	\$12,801	\$1,674	\$114	\$0
5555500 Total			\$30,029	\$472	\$7,814	\$2,358	\$4,795	\$12,801	\$1,674	\$114	\$0
5559900	Short-Term Firm Whils	SG	\$180,092	\$2,828	\$46,963	\$14,150	\$28,754	\$76,770	\$10,040	\$685	\$0
5559900 Total			\$180,092	\$2,828	\$46,963	\$14,150	\$28,754	\$76,770	\$10,040	\$685	\$0
5556100	BOOKOUTS NETTED-LOSS	SG	\$3,229	\$51	\$840	\$254	\$516	\$1,376	\$180	\$12	\$0
5556100 Total			\$3,229	\$51	\$840	\$254	\$516	\$1,376	\$180	\$12	\$0
5556200	TRADING NETTED-LOSS	SG	\$16	\$0	\$4	\$1	\$3	\$7	\$1	\$0	\$0
5556200 Total			\$16	\$0	\$4	\$1	\$3	\$7	\$1	\$0	\$0
5556300	FIRM ENERGY PURCH	SG	\$452,130	\$7,101	\$117,653	\$35,525	\$72,190	\$192,736	\$25,207	\$1,719	\$0
5556300 Total			\$452,130	\$7,101	\$117,653	\$35,525	\$72,190	\$192,736	\$25,207	\$1,719	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5556400	FIRM DEMAND PURCH	SG	\$75,557	\$1,187	\$19,661	\$5,937	\$12,064	\$32,209	\$4,212	\$287
5556400 Total			\$75,557	\$1,187	\$19,661	\$5,937	\$12,064	\$32,209	\$4,212	\$287
5556700	POST-MERG FIRM PUR	SG	\$118,104	\$1,855	\$307,733	\$9,280	\$12,064	\$32,209	\$4,212	\$287
5556700 Total			\$118,104	\$1,855	\$307,733	\$9,280	\$12,064	\$32,209	\$4,212	\$287
5558000	PUR PWR-UNDR CAP LEA	SG	\$2,158	\$34	\$662	\$170	\$345	\$920	\$120	\$8
5558000 Total			\$2,158	\$34	\$662	\$170	\$345	\$920	\$120	\$8
5560000	SYS CTRL & LD DISP	SG	\$1,480	\$23	\$385	\$116	\$236	\$631	\$83	\$6
5560000 Total			\$1,480	\$23	\$385	\$116	\$236	\$631	\$83	\$6
5570000	OTHER EXPENSES	SE	\$4,294	\$64	\$1,064	\$321	\$571	\$1,802	\$269	\$17
5570000 Total			\$4,294	\$64	\$1,064	\$321	\$571	\$1,802	\$269	\$17
5578000	OTH EXP-CHOLLA REG	OR	\$54	\$0	\$54	\$0	\$0	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	SGCT	\$1,122	\$18	\$293	\$89	\$180	\$480	\$63	\$0
5578000	OTH EXP-CHOLLA REG	WA	\$97	\$0	\$97	\$0	\$0	\$0	\$0	\$0
5578000 Total			\$939	\$18	\$239	\$89	\$180	\$480	\$63	\$0
5600000	OPER SUPERV & ENG	SG	\$6,104	\$96	\$1,588	\$480	\$975	\$2,602	\$340	\$23
5600000 Total			\$6,104	\$96	\$1,588	\$480	\$975	\$2,602	\$340	\$23
5612000	LD - MONITOR & OPER	SG	\$6,718	\$106	\$1,748	\$628	\$1,073	\$2,864	\$375	\$26
5612000 Total			\$6,718	\$106	\$1,748	\$628	\$1,073	\$2,864	\$375	\$26
5614000	SCHED, SYS CTR & DSP	SG	\$253	\$4	\$66	\$20	\$40	\$108	\$14	\$1
5614000 Total			\$253	\$4	\$66	\$20	\$40	\$108	\$14	\$1
5615000	REL PLAN & STDS DEV	SG	\$1,094	\$17	\$285	\$86	\$175	\$466	\$61	\$4
5615000 Total			\$1,094	\$17	\$285	\$86	\$175	\$466	\$61	\$4
5616000	TRANS SVC STUDIES	SG	\$58	\$1	\$15	\$5	\$9	\$25	\$3	\$0
5616000 Total			\$58	\$1	\$15	\$5	\$9	\$25	\$3	\$0
5617000	GEN INTERCNC'T STUD	SG	\$712	\$11	\$188	\$58	\$114	\$303	\$40	\$3
5617000 Total			\$712	\$11	\$188	\$58	\$114	\$303	\$40	\$3
5620000	STATION EXP(TRANS)	SG	\$3,095	\$49	\$905	\$243	\$494	\$1,319	\$173	\$12
5620000 Total			\$3,095	\$49	\$905	\$243	\$494	\$1,319	\$173	\$12
5630000	OVERHEAD LINE EXP	SG	\$267	\$4	\$69	\$21	\$43	\$114	\$15	\$1
5630000 Total			\$267	\$4	\$69	\$21	\$43	\$114	\$15	\$1
5650000	TRNS ELEC BY OTHERS	SG	\$520	\$8	\$135	\$41	\$83	\$222	\$29	\$2
5650000 Total			\$520	\$8	\$135	\$41	\$83	\$222	\$29	\$2
5651000	SIT FIRM WHEELING	SG	\$5,761	\$90	\$1,499	\$453	\$920	\$2,456	\$321	\$22
5651000 Total			\$5,761	\$90	\$1,499	\$453	\$920	\$2,456	\$321	\$22
5652500	NON-FIRM WHEEL EXP	SE	\$8,372	\$125	\$2,074	\$625	\$1,475	\$3,514	\$525	\$33
5652500 Total			\$8,372	\$125	\$2,074	\$625	\$1,475	\$3,514	\$525	\$33
5654600	POST-MRG WHEEL EXP	SG	\$121,766	\$1,912	\$31,686	\$9,567	\$19,442	\$51,907	\$6,789	\$463
5654600 Total			\$121,766	\$1,912	\$31,686	\$9,567	\$19,442	\$51,907	\$6,789	\$463
5660000	MISC TRANS EXPENSE	SG	\$4,430	\$70	\$1,153	\$348	\$707	\$1,888	\$247	\$17
5660000 Total			\$4,430	\$70	\$1,153	\$348	\$707	\$1,888	\$247	\$17
5670000	RENTS-TRANSMISSION	SG	\$2,043	\$32	\$532	\$161	\$326	\$871	\$114	\$8
5670000 Total			\$2,043	\$32	\$532	\$161	\$326	\$871	\$114	\$8
5680000	MINT SUPERV & ENG	SG	\$2,229	\$35	\$580	\$175	\$356	\$950	\$124	\$8
5680000 Total			\$2,229	\$35	\$580	\$175	\$356	\$950	\$124	\$8
5690000	MAINT OF STRUCTURE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5690000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5691000	MAINT-COMP HW TRANS	SG	\$190	\$3	\$50	\$15	\$30	\$81	\$11	\$1
5691000 Total			\$190	\$3	\$50	\$15	\$30	\$81	\$11	\$1
5692000	MAINT-COMP SW TRANS	SG	\$644	\$10	\$168	\$51	\$103	\$275	\$36	\$2
5692000 Total			\$644	\$10	\$168	\$51	\$103	\$275	\$36	\$2
5693000	MAINT-COM EQP TRANS	SG	\$3,501	\$55	\$911	\$275	\$559	\$1,493	\$195	\$13
5693000 Total			\$3,501	\$55	\$911	\$275	\$559	\$1,493	\$195	\$13
5700000	MAINT STATION EQIP	SG	\$11,719	\$184	\$3,049	\$921	\$1,871	\$4,995	\$653	\$45
5700000 Total			\$11,719	\$184	\$3,049	\$921	\$1,871	\$4,995	\$653	\$45
5710000	MAINT OVHD LINES	SG	\$19,264	\$303	\$5,013	\$1,514	\$3,076	\$8,212	\$1,074	\$73
5710000 Total			\$19,264	\$303	\$5,013	\$1,514	\$3,076	\$8,212	\$1,074	\$73
5720000	MINT UNDERGRD LINES	SG	\$94	\$1	\$24	\$7	\$15	\$40	\$5	\$0
5720000 Total			\$94	\$1	\$24	\$7	\$15	\$40	\$5	\$0
5720000 Total			\$94	\$1	\$24	\$7	\$15	\$40	\$5	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
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 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5730000	TNEX		\$2,874	\$45	\$748	\$226	\$459	\$1,225	\$160	\$11	\$0
5730000 Total			\$2,874	\$45	\$748	\$226	\$459	\$1,225	\$160	\$11	\$0
5800000	DNEX		\$29	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5800000	IDU		\$67	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5800000	OR		\$365	\$365	\$3,107	\$736	\$1,266	\$5,687	\$578	\$0	\$0
5800000	SNPD		\$11,769	\$995	\$3,107	\$736	\$1,266	\$5,687	\$578	\$0	\$0
5800000	UT		\$527	\$0	\$0	\$0	\$0	\$527	\$0	\$0	\$0
5800000	WA		\$132	\$0	\$0	\$132	\$0	\$0	\$0	\$0	\$0
5800000	WYP		\$163	\$0	\$0	\$0	\$163	\$0	\$0	\$0	\$0
5800000 Total			\$13,052	\$424	\$3,472	\$867	\$1,430	\$6,213	\$645	\$0	\$0
5810000	DNEX		\$12,451	\$418	\$3,287	\$778	\$1,340	\$6,016	\$611	\$0	\$0
5810000 Total			\$12,451	\$418	\$3,287	\$778	\$1,340	\$6,016	\$611	\$0	\$0
5820000	CA		\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5820000	IDU		\$396	\$0	\$1,038	\$0	\$0	\$0	\$396	\$0	\$0
5820000	OR		\$1,038	\$0	\$1,038	\$0	\$0	\$0	\$0	\$0	\$0
5820000	SNPD		\$38	\$1	\$10	\$2	\$4	\$18	\$2	\$0	\$0
5820000	UT		\$1,931	\$0	\$0	\$0	\$0	\$1,931	\$0	\$0	\$0
5820000	WA		\$283	\$0	\$0	\$283	\$0	\$0	\$0	\$0	\$0
5820000	WYP		\$584	\$0	\$0	\$0	\$584	\$0	\$0	\$0	\$0
5820000 Total			\$4,353	\$84	\$1,048	\$285	\$589	\$1,949	\$388	\$0	\$0
5830000	DNEX		\$210	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5830000	IDU		\$207	\$0	\$2,065	\$0	\$0	\$0	\$207	\$0	\$0
5830000	OR		\$2,065	\$0	\$5	\$1	\$2	\$0	\$1	\$0	\$0
5830000	SNPD		\$19	\$0	\$0	\$0	\$0	\$2,049	\$0	\$0	\$0
5830000	UT		\$2,049	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5830000	WA		\$317	\$0	\$0	\$317	\$0	\$0	\$0	\$0	\$0
5830000	WYP		\$427	\$0	\$0	\$0	\$427	\$0	\$0	\$0	\$0
5830000	WYU		\$69	\$0	\$0	\$0	\$69	\$0	\$0	\$0	\$0
5830000 Total			\$5,365	\$211	\$2,071	\$319	\$499	\$2,058	\$208	\$0	\$0
5840000	DNEX		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000	IDU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000	OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5850000	DNEX		\$216	\$7	\$57	\$13	\$23	\$104	\$11	\$0	\$0
5850000 Total			\$216	\$7	\$57	\$13	\$23	\$104	\$11	\$0	\$0
5860000	CA		\$249	\$249	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	IDU		\$329	\$0	\$2,924	\$0	\$0	\$0	\$329	\$0	\$0
5860000	OR		\$2,924	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	SNPD		\$490	\$16	\$129	\$31	\$53	\$237	\$24	\$0	\$0
5860000	UT		\$1,767	\$0	\$0	\$0	\$0	\$1,767	\$0	\$0	\$0
5860000	WA		\$632	\$0	\$0	\$632	\$0	\$0	\$0	\$0	\$0
5860000	WYP		\$578	\$0	\$0	\$0	\$578	\$0	\$0	\$0	\$0
5860000	WYU		\$89	\$0	\$0	\$0	\$89	\$0	\$0	\$0	\$0
5860000 Total			\$7,057	\$265	\$3,053	\$663	\$719	\$2,004	\$353	\$0	\$0
5870000	DNEX		\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	IDU		\$734	\$0	\$0	\$0	\$0	\$0	\$734	\$0	\$0
5870000	OR		\$4,277	\$0	\$4,277	\$0	\$0	\$0	\$0	\$0	\$0
5870000	UT		\$4,503	\$0	\$0	\$0	\$0	\$4,503	\$0	\$0	\$0
5870000	WA		\$932	\$0	\$0	\$932	\$0	\$0	\$0	\$0	\$0
5870000	WYP		\$700	\$0	\$0	\$0	\$700	\$0	\$0	\$0	\$0
5870000	WYU		\$85	\$0	\$0	\$0	\$85	\$0	\$0	\$0	\$0
5870000 Total			\$11,823	\$500	\$4,277	\$932	\$815	\$4,503	\$734	\$0	\$0
5880000	CA		\$43	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	IDU		\$64	\$0	\$0	\$0	\$0	\$0	\$64	\$0	\$0
5880000	OR		\$229	\$0	\$229	\$0	\$0	\$0	\$0	\$0	\$0
5880000	SNPD		\$3,530	\$119	\$932	\$221	\$380	\$1,706	\$173	\$0	\$0
5880000	UT		\$395	\$0	\$0	\$0	\$0	\$395	\$0	\$0	\$0
5880000	WA		\$35	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0
5880000	WYP		\$177	\$0	\$0	\$0	\$177	\$0	\$0	\$0	\$0
5880000	WYU		\$55	\$0	\$0	\$55	\$0	\$0	\$0	\$0	\$0
5880000 Total			\$4,418	\$162	\$1,161	\$255	\$502	\$2,101	\$237	\$0	\$0
5890000	CA		\$87	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000 Total			\$87	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
58900000	RENTS-DISTRIBUTION	DNEX	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$22	\$0
58900000	RENTS-DISTRIBUTION	DNEX	\$1,713	\$1,713	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58900000	RENTS-DISTRIBUTION	DNEX	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58900000	RENTS-DISTRIBUTION	DNEX	\$466	\$466	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58900000	RENTS-DISTRIBUTION	DNEX	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58900000	RENTS-DISTRIBUTION	DNEX	\$1,063	\$1,063	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58900000	RENTS-DISTRIBUTION	DNEX	\$104	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58900000 Total			\$3,615	\$3,615	\$0	\$0	\$0	\$0	\$0	\$23	\$0
59000000	MAINT SUPERV & ENG	CA	\$37	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59000000	MAINT SUPERV & ENG	CA	\$37	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59000000	MAINT SUPERV & ENG	CA	\$71	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59000000	MAINT SUPERV & ENG	CA	\$577	\$577	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59000000	MAINT SUPERV & ENG	CA	\$3,989	\$3,989	\$114	\$995	\$212	\$365	\$1,638	\$166	\$0
59000000	MAINT SUPERV & ENG	CA	\$765	\$765	\$0	\$0	\$0	\$0	\$765	\$0	\$0
59000000	MAINT SUPERV & ENG	CA	\$1,411	\$1,411	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59000000	MAINT SUPERV & ENG	CA	\$1,599	\$1,599	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59000000 Total			\$5,140	\$5,140	\$114	\$995	\$212	\$365	\$2,402	\$238	\$0
59100000	MAINT OF STRUCTURE	CA	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59100000	MAINT OF STRUCTURE	CA	\$36	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59100000	MAINT OF STRUCTURE	CA	\$463	\$463	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59100000	MAINT OF STRUCTURE	CA	\$102	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59100000	MAINT OF STRUCTURE	CA	\$402	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59100000	MAINT OF STRUCTURE	CA	\$104	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59100000	MAINT OF STRUCTURE	CA	\$150	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59100000	MAINT OF STRUCTURE	CA	\$37	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59100000 Total			\$1,305	\$1,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59200000	MAINT STAT EQUIP	CA	\$357	\$357	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59200000	MAINT STAT EQUIP	CA	\$761	\$761	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59200000	MAINT STAT EQUIP	CA	\$2,777	\$2,777	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59200000	MAINT STAT EQUIP	CA	\$1,642	\$1,642	\$55	\$433	\$103	\$177	\$793	\$91	\$0
59200000	MAINT STAT EQUIP	CA	\$3,447	\$3,447	\$0	\$0	\$0	\$0	\$3,447	\$0	\$0
59200000	MAINT STAT EQUIP	CA	\$404	\$404	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59200000	MAINT STAT EQUIP	CA	\$1,419	\$1,419	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59200000 Total			\$10,806	\$10,806	\$55	\$433	\$103	\$177	\$4,240	\$441	\$0
59300000	MAINT OVHD LINES	CA	\$8,141	\$8,141	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59300000	MAINT OVHD LINES	CA	\$4,485	\$4,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59300000	MAINT OVHD LINES	CA	\$31,391	\$31,391	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59300000	MAINT OVHD LINES	CA	\$1,419	\$1,419	\$48	\$375	\$89	\$153	\$686	\$70	\$0
59300000	MAINT OVHD LINES	CA	\$32,061	\$32,061	\$0	\$0	\$0	\$0	\$32,061	\$0	\$0
59300000	MAINT OVHD LINES	CA	\$4,551	\$4,551	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59300000	MAINT OVHD LINES	CA	\$6,194	\$6,194	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59300000	MAINT OVHD LINES	CA	\$1,089	\$1,089	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59300000 Total			\$89,331	\$89,331	\$48	\$375	\$89	\$153	\$32,747	\$4,555	\$0
59400000	MAINT OIH LINES-LB P	CA	\$34	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59400000	MAINT OIH LINES-LB P	CA	\$97	\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59400000	MAINT OIH LINES-LB P	CA	\$457	\$457	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59400000	MAINT OIH LINES-LB P	CA	\$-327	\$-327	\$0	\$0	\$0	\$0	\$-327	\$0	\$0
59400000	MAINT OIH LINES-LB P	CA	\$153	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59400000	MAINT OIH LINES-LB P	CA	\$381	\$381	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59400000 Total			\$601	\$601	\$0	\$0	\$0	\$0	\$-327	\$-97	\$0
59400000	MAINT UGRND LINES	CA	\$384	\$384	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59400000	MAINT UGRND LINES	CA	\$648	\$648	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59400000	MAINT UGRND LINES	CA	\$5,609	\$5,609	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59400000	MAINT UGRND LINES	CA	\$55	\$55	\$2	\$14	\$3	\$6	\$26	\$3	\$0
59400000	MAINT UGRND LINES	CA	\$10,891	\$10,891	\$0	\$0	\$0	\$0	\$10,891	\$0	\$0
59400000	MAINT UGRND LINES	CA	\$974	\$974	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59400000	MAINT UGRND LINES	CA	\$1,755	\$1,755	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59400000	MAINT UGRND LINES	CA	\$206	\$206	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59400000 Total			\$20,531	\$20,531	\$2	\$14	\$3	\$6	\$10,918	\$651	\$0
59500000	MAINT LINE TRANSFR	CA	\$874	\$874	\$33	\$257	\$61	\$108	\$471	\$48	\$0
59500000	MAINT LINE TRANSFR	CA	\$48	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59500000 Total			\$1,022	\$1,022	\$33	\$257	\$61	\$108	\$471	\$48	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5960000	MNT STR LGHT-SIG S	CA	\$98	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5960000	Distribution O&M Expense	IDU	\$167	\$167	\$0	\$0	\$0	\$0	\$167	\$0	\$0
5960000	MNT STR LGHT-SIG S	OR	\$1,050	\$1,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5960000	Distribution O&M Expense	UT	\$1,694	\$1,694	\$0	\$0	\$0	\$1,694	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	WA	\$341	\$341	\$0	\$190	\$0	\$0	\$0	\$0	\$0
5960000	Distribution O&M Expense	WYP	\$96	\$96	\$0	\$367	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	WYU	\$3,637	\$3,637	\$190	\$190	\$0	\$1,694	\$1,677	\$0	\$0
5960000	Distribution O&M Expense	CA	\$48	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	IDU	\$365	\$365	\$0	\$0	\$0	\$0	\$365	\$0	\$0
5970000	Distribution O&M Expense	OR	\$1,084	\$1,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	SNPD	\$467	\$467	\$111	\$190	\$855	\$87	\$0	\$0	\$0
5970000	Distribution O&M Expense	UT	\$2,677	\$2,677	\$0	\$0	\$2,677	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	WA	\$349	\$349	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	Distribution O&M Expense	WYP	\$367	\$367	\$0	\$0	\$367	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	WYU	\$110	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	Distribution O&M Expense	CA	\$1,551	\$1,551	\$460	\$460	\$0	\$3,532	\$451	\$0	\$0
5970000	Distribution O&M Expense	CA	\$152	\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	IDU	\$52	\$52	\$0	\$0	\$0	\$0	\$52	\$0	\$0
5980000	Distribution O&M Expense	OR	\$200	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	SNPD	\$33	\$33	\$262	\$62	\$107	\$478	\$49	\$0	\$0
5980000	Distribution O&M Expense	UT	\$1,080	\$1,080	\$0	\$0	\$0	\$1,080	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	WA	\$43	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	Distribution O&M Expense	WYP	\$434	\$434	\$0	\$0	\$434	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	WYU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	Distribution O&M Expense	CA	\$185	\$185	\$462	\$105	\$542	\$1,559	\$100	\$0	\$0
5980000	Customer Accounting Expense	CN	\$2,410	\$2,410	\$62	\$769	\$174	\$192	\$1,112	\$101	\$0
5980000	SUPRV (CUST ACCT)	IDU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	SUPRV (CUST ACCT)	WYP	\$62	\$62	\$174	\$174	\$193	\$1,112	\$102	\$0	\$0
5980000	Customer Accounting Expense	CA	\$863	\$863	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	Customer Accounting Expense	CN	\$2,131	\$2,131	\$95	\$980	\$154	\$169	\$983	\$69	\$0
5980000	METER READING EXP	IDU	\$1,640	\$1,640	\$0	\$0	\$0	\$0	\$1,640	\$0	\$0
5980000	METER READING EXP	OR	\$9,291	\$9,291	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	METER READING EXP	UT	\$3,950	\$3,950	\$0	\$0	\$0	\$3,950	\$0	\$0	\$0
5980000	METER READING EXP	WA	\$786	\$786	\$0	\$0	\$786	\$0	\$0	\$0	\$0
5980000	METER READING EXP	WYP	\$1,514	\$1,514	\$0	\$0	\$1,514	\$0	\$0	\$0	\$0
5980000	METER READING EXP	WYU	\$174	\$174	\$0	\$0	\$0	\$174	\$0	\$0	\$0
5980000	Customer Accounting Expense	CA	\$20,347	\$20,347	\$918	\$9,971	\$940	\$1,857	\$4,833	\$1,729	\$0
5980000	Customer Accounting Expense	CN	\$22	\$22	\$278	\$63	\$69	\$401	\$37	\$0	\$0
5980000	Customer Accounting Expense	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	Customer Accounting Expense	WA	\$70	\$70	\$22	\$22	\$63	\$401	\$37	\$0	\$0
5980000	Customer Accounting Expense	WYP	\$22	\$22	\$278	\$63	\$69	\$401	\$37	\$0	\$0
5980000	Customer Accounting Expense	WYU	\$111	\$111	\$0	\$0	\$0	\$111	\$0	\$0	\$0
9030000	CUST RCRD/COLL EXP	CN	\$3,268	\$3,268	\$84	\$1,043	\$236	\$260	\$1,508	\$137	\$0
9030000	Customer Accounting Expense	CN	\$10,595	\$10,595	\$273	\$3,382	\$766	\$843	\$4,887	\$445	\$0
9030000	CUST ACCTG/BILL	OR	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9030000	CUST ACCTG/BILL	UT	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9030000	Customer Accounting Expense	CA	\$259	\$259	\$273	\$3,385	\$766	\$843	\$4,883	\$445	\$0
9030000	Customer Accounting Expense	CN	\$10,758	\$10,758	\$277	\$3,434	\$777	\$856	\$4,962	\$451	\$0
9030000	CUST ACCTG/BILL	IDU	\$402	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9030000	Customer Accounting Expense	OR	\$2,085	\$2,085	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9030000	CUST ACCTG/BILL	UT	\$3,755	\$3,755	\$0	\$0	\$0	\$3,755	\$0	\$0	\$0
9030000	Customer Accounting Expense	WA	\$609	\$609	\$0	\$0	\$609	\$0	\$0	\$0	\$0
9030000	CUST ACCTG/BILL	WYP	\$101	\$101	\$0	\$0	\$0	\$471	\$0	\$0	\$0
9030000	Customer Accounting Expense	WYU	\$101	\$101	\$0	\$0	\$0	\$101	\$0	\$0	\$0
9030000	Customer Accounting Expense	CA	\$5	\$5	\$5,519	\$1,386	\$1,428	\$8,717	\$853	\$0	
9030000	Customer Accounting Expense	CN	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9030000	Customer Accounting Expense	OR	\$23	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9030000	Customer Accounting Expense	UT	\$11	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9035000	CUST ACCTG/REG	WA	\$4	\$4	\$0	\$0	\$4	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REG	WYP	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
9035000	CUST ACCTG/REG	WYU	\$2	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0
9035000	CUST ACCTG/REG	WYU	\$49	\$49	\$23	\$4	\$4	\$11	\$3	\$0	\$0
9035000 Total			\$19,099	\$6,096	\$1,380	\$1,519	\$8,810	\$801	\$0	\$0	\$0
9036000	CUST ACCTG/COMM/ON	CN	\$211	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9036000	CUST ACCTG/COMM/ON	OR	\$12	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9036000	CUST ACCTG/COMM/ON	UT	\$19,297	\$493	\$6,306	\$1,380	\$1,519	\$8,798	\$801	\$0	\$0
9036000 Total			\$554	\$554	\$6,306	\$1,380	\$1,519	\$8,798	\$801	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CA	\$54	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CN	\$14	\$14	\$4	\$1	\$1	\$6	\$1	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	IDU	\$416	\$0	\$0	\$0	\$0	\$0	\$416	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	OR	\$5,182	\$0	\$5,182	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	\$3,668	\$0	\$0	\$0	\$0	\$3,668	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	UT	\$1,615	\$0	\$1,615	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	WA	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	WYP	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000 Total			\$12,005	\$5,187	\$1,616	\$558	\$558	\$3,674	\$416	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CA	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	OR	\$48	\$0	\$48	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	\$104	\$0	\$0	\$0	\$0	\$104	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	WA	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	WYP	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000 Total			\$158	\$48	\$48	\$0	\$5	\$104	\$0	\$0	\$0
9050000	MISC CUST ACCT EXP	CN	\$109	\$3	\$35	\$8	\$9	\$50	\$5	\$0	\$0
9050000	MISC CUST ACCT EXP	OR	\$2	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0
9050000	MISC CUST ACCT EXP	CAEX	\$110	\$3	\$36	\$8	\$9	\$50	\$5	\$0	\$0
9050000 Total			\$311	\$8	\$99	\$22	\$25	\$143	\$13	\$0	\$0
9060000	SUPRV (CUST SERV)	CN	\$31	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9060000	SUPRV (CUST SERV)	CA	\$38	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9060000	SUPRV (CUST SERV)	CN	\$338	\$0	\$108	\$24	\$27	\$156	\$14	\$0	\$0
9060000	SUPRV (CUST SERV)	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9060000	SUPRV (CUST SERV)	OR	\$1,064	\$0	\$1,064	\$0	\$0	\$0	\$0	\$0	\$0
9060000	SUPRV (CUST SERV)	UT	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0
9060000	SUPRV (CUST SERV)	WA	\$358	\$0	\$0	\$358	\$0	\$0	\$0	\$0	\$0
9060000	SUPRV (CUST SERV)	WYP	\$472	\$0	\$0	\$0	\$472	\$0	\$0	\$0	\$0
9060000 Total			\$2,286	\$40	\$1,171	\$383	\$499	\$175	\$18	\$0	\$0
9081000	CUST ASST EXP-GENL	CN	\$34	\$34	\$11	\$2	\$3	\$16	\$1	\$0	\$0
9081000	CUST ASST EXP-GENL	UT	\$260	\$0	\$0	\$0	\$0	\$260	\$0	\$0	\$0
9081000	CUST ASST EXP-GENL	CAEX	\$294	\$1	\$11	\$2	\$3	\$276	\$1	\$0	\$0
9081000 Total			\$76	\$76	\$60	\$14	\$15	\$87	\$8	\$0	\$0
9084000	DSM DIRECT	CA	\$188	\$188	\$60	\$14	\$15	\$87	\$8	\$0	\$0
9084000	DSM DIRECT	CN	\$66	\$0	\$0	\$0	\$0	\$0	\$66	\$0	\$0
9084000	DSM DIRECT	IDU	\$38	\$0	\$0	\$0	\$0	\$0	\$38	\$0	\$0
9084000	DSM DIRECT	OTHER	\$132	\$0	\$0	\$0	\$0	\$132	\$0	\$0	\$0
9084000	DSM DIRECT	UT	\$17	\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0
9084000	DSM DIRECT	WA	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9084000	DSM DIRECT	WYP	\$81	\$60	\$60	\$3	\$76	\$218	\$74	\$0	\$0
9084000 Total			\$274	\$274	\$60	\$14	\$15	\$87	\$74	\$0	\$0
9085000	DSM AMORT	IDU	\$11	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0
9085000	DSM AMORT	UT	\$27	\$0	\$0	\$0	\$0	\$27	\$0	\$0	\$0
9085000	DSM AMORT	WYP	\$312	\$0	\$0	\$0	\$0	\$312	\$0	\$0	\$0
9085000 Total			\$1,493	\$1,493	\$0	\$0	\$0	\$1,493	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CA	\$3,735	\$3,735	\$0	\$0	\$0	\$0	\$3,735	\$0	\$0
9085100	DSM AMORT-SBC/ECC	IDU	\$25,377	\$0	\$25,377	\$0	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	OR	\$45,979	\$0	\$0	\$0	\$0	\$0	\$45,979	\$0	\$0
9085100	DSM AMORT-SBC/ECC	UT	\$11,362	\$0	\$0	\$0	\$0	\$11,362	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	WA	\$2,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	WYP	\$90,911	\$1,493	\$25,377	\$11,352	\$2,975	\$45,979	\$3,735	\$0	\$0
9085100 Total			\$185	\$185	\$18	\$52	\$57	\$329	\$30	\$0	\$0
9086000	CUST SERV	CN	\$714	\$18	\$228	\$52	\$57	\$329	\$30	\$0	\$0
9086000	CUST SERV	CAEX	\$476	\$0	\$0	\$0	\$0	\$0	\$476	\$0	\$0
9086000 Total			\$1,190	\$18	\$228	\$52	\$57	\$329	\$30	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9086000	CUST SERV	OR	\$0	\$0	\$924	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	UT	\$0	\$0	\$0	\$0	\$0	\$2,687	\$0	\$0	\$0
9086000	CUST SERV	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9089500	BLUE SKY EXPENSE	OTHER	\$3,416	-\$172	\$1,152	\$285	\$724	\$2,916	\$506	\$0	\$3,069
9089500	BLUE SKY EXPENSE	OTHER	\$3,089	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,089
9089600	SOLAR FEED-IN EXP	OTHER	\$3,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,159
9089600	SOLAR FEED-IN EXP	OTHER	\$3,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,159
9090000	INFOR/INSTRUCT ADV	CA	\$79	\$79	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRUCT ADV	CN	\$1,626	\$42	\$519	\$117	\$123	\$750	\$68	\$0	\$0
9090000	INFOR/INSTRUCT ADV	IDU	\$41	\$0	\$0	\$0	\$0	\$0	\$41	\$0	\$0
9090000	INFOR/INSTRUCT ADV	OR	\$423	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRUCT ADV	UT	\$390	\$0	\$0	\$0	\$0	\$390	\$0	\$0	\$0
9090000	INFOR/INSTRUCT ADV	WA	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRUCT ADV	WYP	\$191	\$0	\$0	\$0	\$191	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRUCT ADV	WYP	\$2,820	\$121	\$942	\$189	\$320	\$1,140	\$109	\$0	\$0
9100000	MISC CUST SERV/INF	CN	\$3	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
9100000	MISC CUST SERV/INF	CN	\$3	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
9101000	MISC CUST SERV/INF	CN	\$182	\$5	\$61	\$14	\$15	\$89	\$8	\$0	\$0
9101000	MISC CUST SERV/INF	CN	\$192	\$5	\$61	\$14	\$15	\$89	\$8	\$0	\$0
9200000	ADMIN & GEN SALARY	CA	-\$847	-\$74	-\$847	\$0	\$0	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	AGEX	\$1,652	\$1,652	\$20,551	\$5,783	\$11,030	\$32,020	\$4,149	\$208	\$0
9200000	ADMIN & GEN SALARY	AGEX	\$562	\$0	\$0	\$0	\$0	\$562	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	AGEX	-\$509	\$0	\$0	-\$509	\$0	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	WA	\$74,525	\$1,578	\$19,704	\$5,274	\$11,030	\$32,582	\$4,149	\$208	\$0
9210000	OFFICE SUPPL & EXP	CA	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	\$197	\$5	\$63	\$14	\$16	\$91	\$8	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	\$27	\$0	\$0	\$0	\$0	\$0	\$27	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	\$7,703	\$169	\$2,100	\$991	\$1,127	\$3,271	\$424	\$21	\$0
9210000	OFFICE SUPPL & EXP	AGEX	\$121	\$0	\$0	\$0	\$0	\$121	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	\$7	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	\$44	\$0	\$0	\$0	\$44	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	\$10	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	\$8,159	\$178	\$2,209	\$612	\$1,196	\$3,484	\$459	\$21	\$0
9220000	A&G EXP TRANSF-CR	SO	-\$21,707	-\$607	-\$7,552	-\$2,125	-\$4,053	-\$11,767	-\$1,525	-\$77	\$0
9220000	A&G EXP TRANSF-CR	SO	-\$21,707	-\$607	-\$7,552	-\$2,125	-\$4,053	-\$11,767	-\$1,525	-\$77	\$0
9230000	OUTSIDE SERVICES	CA	\$498	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	\$88	\$0	\$68	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	\$6,543	\$143	\$1,784	\$502	\$957	\$2,779	\$360	\$18	\$0
9230000	OUTSIDE SERVICES	AGEX	\$67	\$0	\$0	\$0	\$0	\$67	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	\$16	\$0	\$0	\$16	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	\$7,214	\$641	\$1,872	\$518	\$959	\$2,846	\$360	\$18	\$0
9239990	AFPL SERV EMPLOYED	OR	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9239990	AFPL SERV EMPLOYED	AGEX	\$6,999	\$153	\$1,908	\$537	\$1,024	\$2,973	\$385	\$19	\$0
9239990	AFPL SERV EMPLOYED	AGEX	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9239990	AFPL SERV EMPLOYED	AGEX	\$7,003	\$153	\$1,912	\$537	\$1,024	\$2,973	\$385	\$19	\$0
9240000	PROP INSURANCE - SYS	SO	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9240000	PROP INSURANCE - SYS	SO	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9241000	PROP INS-ACCR/ SITUS	IDU	\$114	\$0	\$0	\$0	\$0	\$0	\$114	\$0	\$0
9241000	PROP INS-ACCR/ SITUS	AGEX	\$5,277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9241000	PROP INS-ACCR/ SITUS	AGEX	\$2,152	\$0	\$0	\$0	\$0	\$2,152	\$0	\$0	\$0
9241000	PROP INS-ACCR/ SITUS	AGEX	\$350	\$0	\$0	\$0	\$350	\$0	\$0	\$0	\$0
9241000	PROP INS-ACCR/ SITUS	AGEX	\$7,893	\$0	\$5,277	\$0	\$350	\$2,152	\$114	\$0	\$0
9242000	PROP INS-CLAIM SITUS	OR	-\$138	\$0	-\$138	\$0	\$0	\$0	\$0	\$0	\$0
9242000	PROP INS-CLAIM SITUS	AGEX	-\$138	\$0	-\$138	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9243000	AGEX	SO	\$7,191	\$1,58	\$1,960	\$552	\$1,052	\$3,054	\$396	\$20	\$0
9243000 Total			\$7,191	\$1,58	\$1,960	\$552	\$1,052	\$3,054	\$396	\$20	\$0
9250000	AGEX	SO	\$56,309	\$12,234	\$15,948	\$4,319	\$8,238	\$23,914	\$3,099	\$156	\$0
9250000 Total			\$56,309	\$12,234	\$15,948	\$4,319	\$8,238	\$23,914	\$3,099	\$156	\$0
9251000	AGEX	OR	\$890	\$0	\$890	\$0	\$0	\$0	\$0	\$0	\$0
9251000 Total			\$890	\$0	\$890	\$0	\$0	\$0	\$0	\$0	\$0
9280000	AGEX	CA	\$259	\$259	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9280000	AGEX	IDU	\$261	\$0	\$0	\$0	\$0	\$0	\$261	\$0	\$0
9280000	AGEX	OR	\$1,489	\$0	\$1,489	\$0	\$0	\$0	\$0	\$0	\$0
9280000	AGEX	SO	\$1,483	\$32	\$0	\$114	\$217	\$630	\$82	\$4	\$0
9280000	AGEX	UT	\$1,245	\$0	\$0	\$0	\$0	\$1,245	\$0	\$0	\$0
9280000	AGEX	WA	\$1,506	\$0	\$0	\$1,506	\$0	\$0	\$0	\$0	\$0
9280000	AGEX	WYP	\$370	\$0	\$0	\$370	\$0	\$0	\$0	\$0	\$0
9280000 Total			\$6,613	\$292	\$1,893	\$1,620	\$587	\$1,875	\$342	\$4	\$0
9282000	AGEX	CA	\$16	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9282000	AGEX	IDU	\$568	\$0	\$0	\$0	\$0	\$0	\$568	\$0	\$0
9282000	AGEX	OR	\$3,230	\$0	\$3,230	\$0	\$0	\$0	\$0	\$0	\$0
9282000	AGEX	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9282000	AGEX	UT	\$4,456	\$0	\$0	\$0	\$0	\$4,456	\$0	\$0	\$0
9282000	AGEX	WA	\$600	\$0	\$0	\$600	\$0	\$0	\$0	\$0	\$0
9282000	AGEX	WYP	\$1,285	\$0	\$0	\$1,285	\$0	\$0	\$0	\$0	\$0
9282000 Total			\$10,154	\$16	\$3,230	\$600	\$1,285	\$4,456	\$668	\$0	\$0
9282990	AGEX	SO	\$5	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0
9282990	AGEX	UT	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
9282990	AGEX	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
9282990	AGEX	WY	\$7	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$0
9282990 Total			\$14	\$0	\$5	\$8	\$7	\$0	\$1	\$0	\$0
9283000	AGEX	SG	\$5,164	\$81	\$1,344	\$406	\$824	\$2,201	\$288	\$20	\$0
9283000 Total			\$5,164	\$81	\$1,344	\$406	\$824	\$2,201	\$288	\$20	\$0
9290000	AGEX	SO	\$3,643	\$80	\$893	\$279	\$533	\$1,647	\$201	\$10	\$0
9290000 Total			\$3,643	\$80	\$893	\$279	\$533	\$1,647	\$201	\$10	\$0
9301000	AGEX	SO	\$6	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0
9301000 Total			\$6	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0
9302000	AGEX	CA	\$10	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0
9302000	AGEX	IDU	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	AGEX	OR	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	AGEX	SO	\$7,359	\$161	\$2,006	\$664	\$1,077	\$3,125	\$405	\$20	\$0
9302000	AGEX	UT	\$46	\$0	\$0	\$0	\$0	\$46	\$0	\$0	\$0
9302000	AGEX	WA	\$4	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
9302000	AGEX	WYP	\$72	\$0	\$0	\$72	\$0	\$0	\$0	\$0	\$0
9302000 Total			\$7,568	\$161	\$2,083	\$668	\$1,148	\$3,171	\$415	\$20	\$0
9310000	AGEX	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9310000	AGEX	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
9310000	AGEX	OR	\$1,133	\$0	\$1,133	\$0	\$0	\$0	\$0	\$0	\$0
9310000	AGEX	SO	\$5,485	\$120	\$1,495	\$421	\$802	\$2,330	\$302	\$15	\$0
9310000	AGEX	UT	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
9310000	AGEX	WA	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
9310000	AGEX	WYP	\$30	\$0	\$0	\$30	\$0	\$0	\$0	\$0	\$0
9310000 Total			\$6,677	\$121	\$2,628	\$423	\$833	\$2,333	\$303	\$15	\$0
9350000	AGEX	CA	\$57	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9350000	AGEX	CN	\$110	\$3	\$35	\$8	\$9	\$51	\$8	\$0	\$0
9350000	AGEX	IDU	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0
9350000	AGEX	OR	\$36	\$0	\$36	\$0	\$0	\$0	\$0	\$0	\$0
9350000	AGEX	SO	\$21,470	\$470	\$5,849	\$1,646	\$3,139	\$9,114	\$1,181	\$59	\$0
9350000	AGEX	UT	\$59	\$0	\$0	\$59	\$0	\$0	\$0	\$0	\$0
9350000	AGEX	WA	\$3	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
9350000	AGEX	WYP	\$28	\$0	\$0	\$28	\$0	\$0	\$0	\$0	\$0
9350000	AGEX	WYU	\$7	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$0
9350000 Total			\$21,708	\$472	\$5,920	\$1,657	\$3,182	\$9,223	\$1,193	\$59	\$0
Grand Total			\$2,969,091	\$57,388	\$781,358	\$225,188	\$459,766	\$1,260,467	\$168,966	\$9,672	\$6,285

**Rocky Mountain Power
Utah General Rate Case – June 2015
B.3 Depreciation Expense**

Page 1 – Page 5: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.3 – Depreciation Expense'*



Depreciation Expense (Actuals)

Twelve Months Ending - June 2013

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	\$683	\$14	\$225	\$68	\$138	\$368	\$48	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3110000	\$19,253	\$302	\$5,010	\$1,513	\$3,074	\$8,207	\$1,073	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3120000	\$93,224	\$1,464	\$24,259	\$7,325	\$14,885	\$39,740	\$5,197	\$365	\$0
4030000	DEPN EXPENSE-ELECT	3140000	\$23,419	\$368	\$6,094	\$1,840	\$3,739	\$9,983	\$1,306	\$89	\$0
4030000	DEPN EXPENSE-ELECT	3150000	\$8,274	\$130	\$2,153	\$660	\$1,321	\$3,527	\$461	\$31	\$0
4030000	DEPN EXPENSE-ELECT	3160000	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3302000	\$958	\$15	\$249	\$75	\$153	\$409	\$53	\$4	\$0
4030000	DEPN EXPENSE-ELECT	3302000	\$88	\$1	\$23	\$7	\$14	\$38	\$5	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3303000	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3303000	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3304000	\$3	\$0	\$1	\$0	\$1	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3304000	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3305000	\$41	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3310000	\$33	\$1	\$11	\$3	\$7	\$18	\$2	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3310000	\$182	\$23	\$47	\$14	\$29	\$78	\$10	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3311000	\$1,481	\$23	\$380	\$115	\$233	\$623	\$81	\$6	\$0
4030000	DEPN EXPENSE-ELECT	3312000	\$1,099	\$25	\$28	\$9	\$17	\$46	\$6	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3312000	\$10	\$0	\$3	\$1	\$2	\$4	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3313000	\$310	\$5	\$81	\$34	\$49	\$132	\$17	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3313000	\$69	\$1	\$18	\$5	\$11	\$30	\$4	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3313000	\$73	\$1	\$19	\$6	\$12	\$31	\$4	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3320000	\$546	\$9	\$142	\$562	\$1,141	\$3,047	\$399	\$27	\$0
4030000	DEPN EXPENSE-ELECT	3321000	\$7,149	\$112	\$1,860	\$562	\$1,141	\$3,047	\$399	\$27	\$0
4030000	DEPN EXPENSE-ELECT	3322000	\$1,579	\$25	\$41	\$124	\$252	\$673	\$88	\$6	\$0
4030000	DEPN EXPENSE-ELECT	3322000	\$315	\$5	\$82	\$25	\$50	\$134	\$18	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3323000	\$15	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3323000	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3323000	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3330000	\$2,591	\$41	\$674	\$204	\$414	\$1,105	\$144	\$10	\$0
4030000	DEPN EXPENSE-ELECT	3330000	\$1,066	\$17	\$285	\$86	\$175	\$467	\$61	\$4	\$0
4030000	DEPN EXPENSE-ELECT	3340000	\$2,596	\$41	\$676	\$204	\$415	\$1,107	\$145	\$10	\$0
4030000	DEPN EXPENSE-ELECT	3340000	\$335	\$5	\$87	\$26	\$53	\$143	\$19	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3347000	\$143	\$2	\$37	\$11	\$23	\$61	\$8	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3347000	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3350000	\$47	\$0	\$1	\$4	\$8	\$20	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3351000	\$2,203	\$1	\$12	\$4	\$8	\$20	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3360000	\$447	\$7	\$116	\$35	\$71	\$190	\$25	\$2	\$0
4030000	DEPN EXPENSE-ELECT	3360000	\$46	\$1	\$12	\$4	\$7	\$20	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3410000	\$5,056	\$79	\$1,311	\$396	\$804	\$2,147	\$281	\$19	\$0
4030000	DEPN EXPENSE-ELECT	3420000	\$2,597	\$5	\$77	\$23	\$47	\$127	\$17	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3430000	\$91,777	\$1,441	\$23,882	\$7,211	\$14,654	\$39,123	\$5,117	\$349	\$0
4030000	DEPN EXPENSE-ELECT	3440000	\$10,056	\$158	\$2,617	\$790	\$1,606	\$4,287	\$561	\$38	\$0
4030000	DEPN EXPENSE-ELECT	3450000	\$8,067	\$127	\$2,099	\$634	\$1,288	\$3,439	\$450	\$31	\$0
4030000	DEPN EXPENSE-ELECT	3460000	\$355	\$6	\$92	\$52	\$57	\$151	\$20	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3502000	\$2,010	\$32	\$523	\$158	\$321	\$857	\$112	\$8	\$0
4030000	DEPN EXPENSE-ELECT	3530000	\$2,203	\$35	\$573	\$173	\$352	\$939	\$123	\$8	\$0
4030000	DEPN EXPENSE-ELECT	3530000	\$27,189	\$427	\$7,075	\$2,136	\$4,341	\$11,590	\$1,516	\$103	\$0
4030000	DEPN EXPENSE-ELECT	3537000	\$2,370	\$37	\$617	\$196	\$378	\$1,010	\$132	\$9	\$0
4030000	DEPN EXPENSE-ELECT	3537000	\$677	\$11	\$176	\$53	\$108	\$288	\$38	\$3	\$0
4030000	DEPN EXPENSE-ELECT	3540000	\$15,477	\$243	\$4,028	\$1,216	\$2,471	\$6,598	\$863	\$39	\$0
4030000	DEPN EXPENSE-ELECT	3550000	\$7,661	\$277	\$4,996	\$1,388	\$2,820	\$7,529	\$985	\$67	\$0
4030000	DEPN EXPENSE-ELECT	3560000	\$20,556	\$323	\$5,349	\$1,615	\$3,282	\$8,763	\$1,146	\$78	\$0
4030000	DEPN EXPENSE-ELECT	3570000	\$54	\$1	\$14	\$4	\$9	\$23	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3570000	\$123	\$2	\$32	\$10	\$20	\$53	\$7	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3590000	\$162	\$33	\$42	\$13	\$26	\$69	\$9	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3602000	\$22	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3602000	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3602000	\$74	\$0	\$74	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)

Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	UT	\$207	\$0	\$0	\$0	\$0	\$0	\$207	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WY	\$35	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$50	\$0	\$0	\$0	\$50	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$86	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$33	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$355	\$0	\$355	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$740	\$0	\$0	\$0	\$0	\$740	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$43	\$0	\$0	\$0	\$43	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WY	\$195	\$0	\$0	\$0	\$195	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$38	\$0	\$0	\$0	\$38	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$528	\$528	\$0	\$0	\$0	\$0	\$0	\$632	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$632	\$0	\$0	\$0	\$0	\$0	\$0	\$632	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$4,391	\$0	\$4,391	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$9,871	\$0	\$0	\$0	\$0	\$9,871	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$966	\$0	\$0	\$0	\$966	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WY	\$2,336	\$0	\$0	\$0	\$2,336	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$216	\$0	\$0	\$0	\$216	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$11	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$140	\$0	\$140	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$201	\$0	\$0	\$0	\$0	\$201	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$39	\$0	\$0	\$0	\$39	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WY	\$74	\$0	\$0	\$0	\$74	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$2,168	\$2,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$13,264	\$0	\$13,264	\$0	\$0	\$0	\$2,464	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$11,599	\$0	\$0	\$0	\$0	\$11,599	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$3,864	\$0	\$0	\$3,864	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$3,458	\$0	\$0	\$0	\$3,458	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WY	\$737	\$0	\$0	\$0	\$737	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$1,028	\$1,028	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$994	\$0	\$0	\$0	\$0	\$0	\$0	\$994	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$7206	\$0	\$7,206	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$6,759	\$0	\$0	\$0	\$0	\$6,759	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$1,752	\$0	\$0	\$1,752	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$2,318	\$0	\$0	\$0	\$2,318	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WY	\$334	\$0	\$0	\$0	\$334	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$481	\$481	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$180	\$0	\$0	\$0	\$0	\$0	\$180	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$2,250	\$0	\$2,250	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$4,007	\$0	\$0	\$0	\$0	\$4,007	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$727	\$0	\$0	\$727	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WY	\$614	\$0	\$0	\$0	\$614	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$155	\$0	\$0	\$0	\$155	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$424	\$424	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$506	\$0	\$0	\$0	\$0	\$0	\$0	\$506	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$3,937	\$0	\$3,937	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$11,268	\$0	\$0	\$0	\$0	\$11,268	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$678	\$0	\$0	\$0	\$678	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WY	\$1,204	\$0	\$0	\$0	\$1,204	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$587	\$0	\$0	\$0	\$587	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$1,234	\$1,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$1,567	\$0	\$0	\$0	\$0	\$0	\$1,567	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$9,293	\$0	\$0	\$0	\$0	\$9,293	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$2,912	\$0	\$0	\$0	\$2,912	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$2,632	\$0	\$0	\$0	\$2,632	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WY	\$407	\$0	\$0	\$0	\$407	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)

Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	CA	\$156	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$137	\$137	\$0	\$0	\$0	\$0	\$137	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$1,450	\$1,450	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$1,345	\$1,345	\$0	\$0	\$0	\$1,345	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$436	\$436	\$0	\$0	\$436	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$268	\$268	\$0	\$0	\$268	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$42	\$42	\$0	\$0	\$42	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$269	\$269	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$467	\$467	\$0	\$0	\$0	\$0	\$467	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$3,321	\$3,321	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$2,961	\$2,961	\$0	\$0	\$0	\$2,961	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$878	\$878	\$0	\$0	\$878	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$793	\$793	\$0	\$0	\$793	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$252	\$252	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$184	\$184	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$435	\$435	\$0	\$0	\$0	\$0	\$435	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$2,170	\$2,170	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$2,405	\$2,405	\$0	\$0	\$0	\$2,405	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$440	\$440	\$0	\$0	\$440	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$426	\$426	\$0	\$0	\$426	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$77	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$121	\$121	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$268	\$268	\$0	\$0	\$0	\$268	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$19	\$19	\$0	\$0	\$19	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$47	\$47	\$0	\$0	\$47	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$685	\$685	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$1,009	\$1,009	\$0	\$0	\$0	\$0	\$1,009	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$129	\$129	\$0	\$0	\$129	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$220	\$220	\$0	\$0	\$220	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$63	\$63	\$0	\$0	\$63	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$1	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$43	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CN	\$175	\$175	\$5	\$56	\$13	\$14	\$60	\$7	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$216	\$216	\$0	\$0	\$0	\$0	\$216	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$640	\$640	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$164	\$164	\$3	\$43	\$13	\$26	\$70	\$9	\$1
4030000	DEPN EXPENSE-ELECT	SO	\$1,681	\$1,681	\$37	\$458	\$129	\$246	\$714	\$92	\$5
4030000	DEPN EXPENSE-ELECT	UT	\$896	\$896	\$0	\$0	\$0	\$0	\$896	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$418	\$418	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$166	\$166	\$0	\$0	\$166	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$117	\$117	\$0	\$0	\$117	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CN	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$1	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$355	\$355	\$8	\$97	\$27	\$52	\$151	\$20	\$1
4030000	DEPN EXPENSE-ELECT	UT	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$6	\$6	\$0	\$0	\$6	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$6	\$6	\$0	\$0	\$6	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)
 Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CN	\$142	\$45	\$4	\$45	\$11	\$65	\$6	\$6	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$79	\$0	\$0	\$79	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$80	\$21	\$1	\$6	\$13	\$34	\$6	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$1,244	\$27	\$339	\$95	\$182	\$528	\$68	\$3	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$23	\$0	\$0	\$0	\$0	\$23	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$29	\$0	\$0	\$0	\$29	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CN	\$1,210	\$31	\$386	\$87	\$96	\$598	\$51	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$126	\$0	\$0	\$0	\$0	\$0	\$126	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SE	\$8	\$2	\$2	\$1	\$1	\$3	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$379	\$6	\$99	\$30	\$60	\$161	\$21	\$1	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$8,448	\$185	\$2,303	\$648	\$1,236	\$3,588	\$465	\$23	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$48	\$0	\$0	\$0	\$0	\$48	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$494	\$0	\$0	\$0	\$494	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$18	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CN	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$59	\$0	\$59	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$141	\$2	\$37	\$11	\$23	\$60	\$8	\$1	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$196	\$4	\$53	\$15	\$29	\$83	\$11	\$1	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$27	\$0	\$0	\$0	\$0	\$27	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$13	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$13	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$18	\$0	\$0	\$0	\$0	\$0	\$18	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$145	\$0	\$145	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$223	\$4	\$58	\$18	\$36	\$95	\$12	\$1	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$16	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$153	\$0	\$0	\$0	\$0	\$153	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$28	\$0	\$0	\$28	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$50	\$0	\$0	\$0	\$50	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$25	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$84	\$0	\$0	\$0	\$0	\$0	\$84	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$467	\$0	\$467	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$1,121	\$18	\$292	\$88	\$179	\$478	\$63	\$4	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$184	\$4	\$14	\$14	\$27	\$78	\$10	\$1	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$566	\$0	\$0	\$0	\$0	\$566	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$108	\$0	\$0	\$108	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$182	\$0	\$0	\$0	\$182	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$22	\$0	\$0	\$0	\$22	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$19	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$68	\$0	\$0	\$0	\$0	\$0	\$68	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$529	\$0	\$529	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$385	\$6	\$100	\$30	\$62	\$164	\$21	\$1	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$273	\$6	\$75	\$21	\$40	\$116	\$15	\$1	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$390	\$0	\$0	\$0	\$0	\$390	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$86	\$0	\$0	\$86	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$143	\$0	\$0	\$0	\$143	\$0	\$0	\$0	\$0



A DIVISION OF Xcel Energy

Depreciation Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	WYU	\$34	\$0	\$0	\$0	\$0	\$34	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$152	\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CN	\$116	\$37	\$37	\$8	\$8	\$54	\$54	\$54	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$296	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$1,903	\$0	\$1,903	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SE	\$0	\$2	\$2	\$1	\$1	\$3	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$5,289	\$83	\$1,376	\$416	\$644	\$2,254	\$2,295	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$2,542	\$56	\$693	\$195	\$372	\$1,080	\$1,400	\$7	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$1,820	\$0	\$0	\$0	\$0	\$1,820	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$627	\$0	\$0	\$0	\$627	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$1,220	\$0	\$0	\$0	\$1,220	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$241	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$33	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$186	\$0	\$186	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SE	\$7	\$0	\$0	\$2	\$1	\$3	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$266	\$4	\$74	\$22	\$46	\$122	\$16	\$1	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$41	\$1	\$1	\$3	\$6	\$17	\$2	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$224	\$0	\$0	\$0	\$0	\$224	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$57	\$0	\$0	\$0	\$57	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$69	\$0	\$0	\$0	\$69	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$14	\$0	\$0	\$0	\$14	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CN	\$12	\$0	\$4	\$1	\$1	\$5	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$57	\$0	\$57	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$109	\$2	\$28	\$9	\$17	\$46	\$6	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$167	\$4	\$45	\$13	\$24	\$71	\$9	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$44	\$0	\$0	\$0	\$0	\$44	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$8	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000 Total			\$567,135	\$13,251	\$188,405	\$45,441	\$83,181	\$235,039	\$30,336	\$1,482	\$0
4032000	DEPR - STEAM	SG	\$24	\$0	\$0	\$6	\$2	\$4	\$10	\$1	\$0
4032000 Total			\$24	\$0	\$0	\$6	\$2	\$4	\$10	\$1	\$0
4033000	DEPR - HYDRO	SG-P	\$2,228	\$35	\$580	\$175	\$356	\$950	\$124	\$8	\$0
4033000	DEPR - HYDRO	SG-U	\$1,351	\$21	\$352	\$106	\$216	\$576	\$75	\$5	\$0
4033000 Total			\$3,579	\$56	\$931	\$281	\$571	\$1,526	\$200	\$14	\$0
4034000	DEPR - OTHER	SG	\$9	\$0	\$2	\$1	\$1	\$4	\$0	\$0	\$0
4034000 Total			\$9	\$0	\$2	\$1	\$1	\$4	\$0	\$0	\$0
4035000	DEPR-TRANSMISSION	SG	\$1,237	\$19	\$322	\$97	\$198	\$527	\$69	\$5	\$0
4035000 Total			\$1,237	\$19	\$322	\$97	\$198	\$527	\$69	\$5	\$0
4036000	DEPR-DISTRIBUTION	CA	\$19	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	IDU	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$19	\$0
4036000	DEPR-DISTRIBUTION	OR	\$130	\$0	\$130	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	UT	\$225	\$0	\$0	\$0	\$0	\$225	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	WA	\$36	\$0	\$0	\$36	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	WYP	\$86	\$0	\$0	\$0	\$86	\$0	\$0	\$0	\$0
4036000 Total			\$516	\$19	\$130	\$36	\$225	\$225	\$19	\$0	\$0
4037000	DEPR - GENERAL	SG	\$279	\$4	\$73	\$22	\$45	\$119	\$16	\$1	\$0
4037000 Total			\$279	\$4	\$73	\$22	\$45	\$119	\$16	\$1	\$0
4039999	DEPR EXP-ELECT, OTH	SG	\$227	\$4	\$59	\$18	\$36	\$97	\$13	\$1	\$0
4039999 Total			\$227	\$4	\$59	\$18	\$36	\$97	\$13	\$1	\$0
Grand Total			\$572,553	\$13,347	\$189,811	\$45,862	\$84,050	\$237,354	\$30,629	\$1,500	\$0

**Rocky Mountain Power
Utah General Rate Case – June 2015
B.4 Amortization Expense**

Page 1 – Page 2: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.4 – Amortization Expense'*



Amortization Expense (Actuals)
 Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	IDU	\$20	\$0	\$0	\$0	\$0	\$0	\$20	\$0
4040000	AMOR LTD TRM PLNT	SG	\$578	\$9	\$150	\$45	\$92	\$246	\$32	\$2
4040000	AMOR LTD TRM PLNT	SG-P	\$8,166	\$28	\$2,125	\$642	\$1,304	\$3,481	\$455	\$31
4040000	AMOR LTD TRM PLNT	SG-U	\$323	\$5	\$84	\$25	\$52	\$138	\$18	\$1
4040000	AMOR LTD TRM PLNT	OR	\$12	\$0	\$12	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SG	\$785	\$12	\$204	\$62	\$125	\$335	\$44	\$3
4040000	AMOR LTD TRM PLNT	SO	\$43	\$1	\$12	\$3	\$6	\$18	\$2	\$0
4040000	AMOR LTD TRM PLNT	SO	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$435	\$10	\$119	\$33	\$64	\$185	\$24	\$1
4040000	AMOR LTD TRM PLNT	SO	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$4,905	\$126	\$1,565	\$354	\$390	\$2,262	\$206	\$0
4040000	AMOR LTD TRM PLNT	SO	\$6,009	\$132	\$1,638	\$461	\$879	\$2,652	\$331	\$17
4040000	AMOR LTD TRM PLNT	SO	\$315	\$7	\$86	\$24	\$46	\$134	\$17	\$1
4040000	AMOR LTD TRM PLNT	SO	\$73	\$2	\$20	\$6	\$11	\$31	\$4	\$0
4040000	AMOR LTD TRM PLNT	SO	\$90	\$2	\$24	\$7	\$13	\$38	\$5	\$0
4040000	AMOR LTD TRM PLNT	SO	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$9	\$0	\$2	\$1	\$1	\$4	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$101	\$2	\$27	\$8	\$15	\$43	\$6	\$0
4040000	AMOR LTD TRM PLNT	SO	\$313	\$7	\$85	\$24	\$46	\$133	\$17	\$1
4040000	AMOR LTD TRM PLNT	SO	\$89	\$2	\$24	\$7	\$13	\$38	\$5	\$0
4040000	AMOR LTD TRM PLNT	SG	\$6	\$0	\$2	\$0	\$1	\$3	\$0	\$0
4040000	AMOR LTD TRM PLNT	SG	\$707	\$11	\$184	\$56	\$113	\$301	\$39	\$3
4040000	AMOR LTD TRM PLNT	SG	\$431	\$7	\$12	\$4	\$69	\$184	\$24	\$2
4040000	AMOR LTD TRM PLNT	SG	\$15	\$0	\$4	\$1	\$2	\$6	\$1	\$0
4040000	AMOR LTD TRM PLNT	SG	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0
4040000	AMOR LTD TRM PLNT	SG-U	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$536	\$12	\$146	\$41	\$78	\$228	\$30	\$1
4040000	AMOR LTD TRM PLNT	SG	\$256	\$4	\$67	\$20	\$41	\$109	\$14	\$1
4040000	AMOR LTD TRM PLNT	SG	\$226	\$5	\$62	\$17	\$33	\$96	\$12	\$1
4040000	AMOR LTD TRM PLNT	SG	\$2,988	\$47	\$777	\$235	\$477	\$1,274	\$167	\$11
4040000	AMOR LTD TRM PLNT	UT	\$5	\$0	\$0	\$0	\$0	\$5	\$0	\$0
4040000	AMOR LTD TRM PLNT	SG	\$22	\$0	\$6	\$2	\$3	\$9	\$1	\$0
4040000	AMOR LTD TRM PLNT	SO	\$3,886	\$85	\$1,069	\$298	\$668	\$1,650	\$214	\$11
4040000	AMOR LTD TRM PLNT	WYP	\$72	\$0	\$0	\$0	\$72	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$447	\$12	\$143	\$32	\$36	\$206	\$19	\$0
4040000	AMOR LTD TRM PLNT	SO	\$52	\$6	\$69	\$19	\$52	\$37	\$107	\$14
4040000	AMOR LTD TRM PLNT	CN	\$494	\$13	\$158	\$36	\$39	\$228	\$21	\$0
4040000	AMOR LTD TRM PLNT	CN	\$218	\$6	\$69	\$16	\$17	\$100	\$9	\$0
4040000	AMOR LTD TRM PLNT	SO	\$1,585	\$35	\$432	\$122	\$232	\$673	\$87	\$4
4040000	AMOR LTD TRM PLNT	SO	\$1,092	\$24	\$298	\$84	\$160	\$464	\$60	\$3
4040000	AMOR LTD TRM PLNT	SO	\$45	\$5	\$67	\$19	\$36	\$104	\$13	\$1
4040000	AMOR LTD TRM PLNT	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$11	\$0	\$4	\$1	\$1	\$5	\$0	\$0
4040000	AMOR LTD TRM PLNT	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0
4040000	AMOR LTD TRM PLNT	OR	\$4	\$0	\$4	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SE	\$55	\$1	\$14	\$4	\$10	\$23	\$3	\$0
4040000	AMOR LTD TRM PLNT	SG	\$5,983	\$88	\$1,453	\$439	\$891	\$2,380	\$311	\$21
4040000	AMOR LTD TRM PLNT	SO	\$300	\$7	\$82	\$23	\$44	\$128	\$17	\$1
4040000	AMOR LTD TRM PLNT	UT	\$13	\$0	\$0	\$0	\$0	\$13	\$0	\$0
4040000	AMOR LTD TRM PLNT	WYP	\$68	\$0	\$0	\$0	\$68	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SG	\$44	\$1	\$11	\$3	\$7	\$19	\$2	\$0
4040000	AMOR LTD TRM PLNT	SO	\$164	\$4	\$45	\$13	\$24	\$70	\$9	\$0
4040000	AMOR LTD TRM PLNT	SG-P	\$74	\$4	\$71	\$22	\$44	\$117	\$15	\$1
4040000	AMOR LTD TRM PLNT	SG-U	\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0
4040000	AMOR LTD TRM PLNT	SG-U	\$6	\$0	\$2	\$0	\$1	\$2	\$0	\$0
4040000	AMOR LTD TRM PLNT	CA	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$178	\$5	\$57	\$13	\$14	\$82	\$7	\$0
4040000	AMOR LTD TRM PLNT	IDU	\$34	\$0	\$0	\$0	\$0	\$0	\$34	\$0
4040000	AMOR LTD TRM PLNT	OR	\$236	\$0	\$236	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$1,410	\$31	\$384	\$108	\$206	\$599	\$78	\$4
4040000	AMOR LTD TRM PLNT	UT	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	WA	\$84	\$0	\$0	\$84	\$0	\$0	\$0	\$0



Amortization Expense (Actuals)
 Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT		\$393	\$0	\$0	\$0	\$393	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT		-\$1	\$0	\$0	\$0	-\$1	\$0	\$0	\$0	\$0
4040000 Total			\$44,673	\$895	\$12,201	\$3,445	\$6,783	\$18,634	\$2,392	\$125	\$0
4049000	AMR LTD TRM PLNT-OTH	OTHER	\$2,356	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,356
4049000	AMR LTD TRM PLNT-OTH	SG	-\$285	-\$4	-\$74	-\$22	-\$46	-\$122	-\$16	-\$1	-\$1
4049000 Total			\$2,070	-\$4	-\$74	-\$22	-\$46	-\$122	-\$16	-\$1	\$2,356
4061000	EL PLNT ACQ ADJ-OM	SG	\$5,524	\$87	\$1,437	\$434	\$882	\$2,355	\$308	\$21	\$0
4070000	AMRT PRP LOSS/RGST	UT	\$1,306	\$0	\$0	\$0	\$0	\$1,306	\$0	\$0	\$0
4070000	AMRT PRP LOSS/RGST	WYP	\$385	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4070000 Total			\$1,691	\$0	\$0	\$0	\$0	\$1,306	\$0	\$0	\$0
4073000	REGULATORY DEBITS	OTHER	-\$420	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$420
4073000	REGULATORY DEBITS	OTHER	-\$350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$350
4073000	REGULATORY DEBITS	OTHER	-\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$106
4073000	REGULATORY DEBITS	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
4073000	REGULATORY DEBITS	OTHER	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3
4073000 Total			-\$878	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$878
4074000	REGULATORY CREDITS	OTHER	\$382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$382
4074000	REGULATORY CREDITS	OTHER	\$320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$320
4074000	REGULATORY CREDITS	OTHER	\$174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174
4074000	REGULATORY CREDITS	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
4074000	REGULATORY CREDITS	OTHER	-\$324	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$324
4074000 Total			\$866	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$866
4074100	Reg Credits-BPA Exch	IDU	\$747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$747
4074100	Reg Credits-BPA Exch	OR	\$10,986	\$0	\$10,986	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	WA	\$3,162	\$0	\$0	\$3,162	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	IDU	\$52	\$0	\$0	\$0	\$0	\$0	\$52	\$0	\$0
4074100	Reg Credits-BPA Exch	OR	\$509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	WA	\$222	\$0	\$0	\$222	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	IDU	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
4074100	Reg Credits-BPA Exch	OR	\$11	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	WA	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	IDU	\$219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$219
4074100	Reg Credits-BPA Exch	OR	\$247	\$0	\$247	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	WA	\$174	\$0	\$0	\$174	\$0	\$0	\$0	\$0	\$0
4074100 Total			\$16,331	\$0	\$11,743	\$3,563	\$0	\$0	\$1,025	\$0	\$0
4074200	Reg Credits-BPA Exch	OR	-\$11,743	\$0	-\$11,743	\$0	\$0	\$0	\$0	\$0	\$0
4074200	Reg Credits-BPA Exch	WA	\$3,563	\$0	\$0	-\$3,563	\$0	\$0	\$0	\$0	\$0
4074200	Reg Credits-BPA Exch	IDU	-\$1,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,025
4074200 Total			-\$9,205	\$0	-\$11,743	-\$3,563	\$0	\$0	\$0	\$0	\$0
Grand Total			\$53,649	\$977	\$13,564	\$3,857	\$8,004	\$22,373	\$2,684	\$144	\$2,044

**Rocky Mountain Power
Utah General Rate Case – June 2015
B.5 Taxes Other Than Income**

Page 1: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.5 – Taxes Other Than Income'*



Taxes Other Than Income (Actuals)

Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OPI	SO	\$3,277	\$72	\$893	\$251	\$479	\$1,392	\$180	\$9	\$0
4081000	TAX OTH INC-U OPI	SO	\$382	\$8	\$104	\$29	\$56	\$162	\$21	\$1	\$0
4081000	TAX OTH INC-U OPI	SO	\$8,113	\$178	\$2,211	\$622	\$1,187	\$3,445	\$446	\$22	\$0
4081000	TAX OTH INC-U OPI	SO	\$10	\$0	\$3	\$1	\$1	\$4	\$1	\$0	\$0
4081000	TAX OTH INC-U OPI	SO	\$14,250	\$312	\$3,884	\$1,093	\$2,085	\$6,052	\$784	\$39	\$0
4081000	TAX OTH INC-U OPI	SO	\$2,468	\$54	\$673	\$189	\$361	\$1,048	\$136	\$7	\$0
4081500	PROPERTY TAXES	GPS	\$117,577	\$2,576	\$32,049	\$9,019	\$17,201	\$49,935	\$6,471	\$325	\$0
4081500	PROPERTY TAXES	GPS	\$2,049	\$45	\$568	\$167	\$300	\$870	\$113	\$6	\$0
4081500	PROPERTY TAXES	GPS	\$19,825	\$2,621	\$32,608	\$9,176	\$17,501	\$50,805	\$6,584	\$331	\$0
4081800	FRANCHISE TAXES	CA	\$1,183	\$1,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES	OR	\$26,993	\$0	\$26,993	\$0	\$0	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES	WYP	\$1,881	\$0	\$0	\$0	\$1,881	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES	WYP	\$30,057	\$1,183	\$26,993	\$0	\$1,881	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	SO	\$13,171	\$289	\$3,590	\$1,010	\$1,927	\$5,594	\$725	\$36	\$0
4081990	MISC TAXES - OTHER	OR	\$827	\$0	\$827	\$0	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	SE	\$229	\$3	\$57	\$17	\$40	\$96	\$14	\$1	\$0
4081990	MISC TAXES - OTHER	WA	\$36	\$0	\$36	\$0	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	SE	\$22	\$0	\$5	\$2	\$4	\$9	\$1	\$0	\$0
4081990	MISC TAXES - OTHER	WYP	\$63	\$0	\$0	\$0	\$63	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	SE	\$163	\$2	\$40	\$12	\$29	\$69	\$10	\$1	\$0
4081990	MISC TAXES - OTHER	SG	\$1,602	\$25	\$417	\$126	\$256	\$683	\$89	\$6	\$0
4081990	MISC TAXES - OTHER	SE	\$420	\$6	\$104	\$31	\$74	\$176	\$26	\$2	\$0
4081990	MISC TAXES - OTHER	SE	\$16,531	\$326	\$5,041	\$1,234	\$2,393	\$6,624	\$867	\$46	\$0
4081990	MISC TAXES - OTHER	SE	\$163,745	\$4,077	\$63,969	\$10,221	\$21,413	\$56,381	\$7,314	\$369	\$0
4081990	MISC TAXES - OTHER	SE	\$163,745	\$4,077	\$63,969	\$10,221	\$21,413	\$56,381	\$7,314	\$369	\$0

Rocky Mountain Power
Utah General Rate Case – June 2015
B.6 Federal Income Taxes Adjustment Index

Page 1 – Page 7: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.6 – Schedule M'*

Page 1: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.6 – Interest Expense & RETC'*



Schedule M (Actuals)
 Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAP	105105	SO	\$386	\$8	\$105	\$30	\$56	\$164	\$21	\$1	\$0
SCHMAP	105127	SCHMDEXP	\$14	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0
SCHMAP	110200	SE	-\$3,015	-\$45	-\$747	-\$226	-\$331	-\$1,265	-\$189	-\$12	\$0
SCHMAP	120101	BADDEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	130100	SO	\$791	\$17	\$215	\$61	\$116	\$336	\$44	\$2	\$0
SCHMAP	130400	SE	\$9	\$0	\$2	\$1	\$2	\$4	\$1	\$0	\$0
SCHMAP	130500	SE	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	130900	SE	\$25	\$0	\$6	\$2	\$4	\$11	\$2	\$0	\$0
SCHMAP	130900	SE	-\$2,358	-\$52	-\$643	-\$181	-\$345	-\$1,002	-\$130	\$0	\$0
SCHMAP	610106	SE	\$13	\$3	\$3	\$1	\$2	\$6	\$1	\$0	\$0
SCHMAP	610107	SE	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	7201051	SE	-\$85	\$2	-\$23	-\$6	-\$12	-\$36	-\$5	\$0	\$0
SCHMAP	920106	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	920145	SE	\$6	\$2	\$2	\$0	\$1	\$3	\$0	\$0	\$0
SCHMAP Total			-\$4,211	-\$72	-\$1,075	-\$317	-\$705	-\$1,775	-\$255	-\$15	\$3
SCHMAT	105100	SO	\$8,969	\$197	\$2,445	\$688	\$1,312	\$3,809	\$494	\$25	\$0
SCHMAT	105120	SCHMDEXP	\$693,101	\$16,380	\$194,522	\$56,342	\$105,987	\$280,842	\$37,019	\$2,019	\$0
SCHMAT	105121	SE	\$290	\$4,813	\$4,813	\$1,451	\$3,422	\$8,153	\$1,219	\$76	\$0
SCHMAT	105122	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105130	SE	\$41,421	\$1,391	\$10,936	\$2,989	\$4,457	\$20,014	\$2,034	\$0	\$0
SCHMAT	105137	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105140	SE	\$1,070	\$36	\$263	\$67	\$115	\$517	\$53	\$0	\$0
SCHMAT	105142	SE	\$51,503	\$1,036	\$13,513	\$3,849	\$7,620	\$22,511	\$2,826	\$168	\$0
SCHMAT	105145	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105147	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105165	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105170	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105205	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105470	SE	\$35,307	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,307
SCHMAT	110100	SE	\$2,867	\$43	\$710	\$214	\$605	\$1,203	\$180	\$11	\$0
SCHMAT	110105	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	120105	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	120205	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	205100	SE	-\$5,579	-\$83	-\$1,382	-\$417	-\$983	-\$2,341	-\$350	-\$22	\$0
SCHMAT	205411	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210000	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210100	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210105	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210130	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210140	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210180	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	220100	GPS	-\$4,546	-\$100	-\$1,239	-\$349	-\$665	-\$1,931	-\$250	-\$13	\$0
SCHMAT	320110	BADDEBT	-\$2,760	-\$127	-\$1,211	-\$375	-\$130	-\$820	-\$96	\$0	\$0
SCHMAT	320115	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320140	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320200	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320220	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	330100	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415110	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415120	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415300	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)

Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	415301	WA	\$237	\$0	\$0	\$237	\$0	\$0	\$0	\$0	\$0
SCHMAT	415406	OTHER	\$9,386	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,386
SCHMAT	415600	SGCT	\$1,694	\$0	\$440	\$1,333	\$270	\$720	\$84	\$0	\$0
SCHMAT	415510	WA	\$78	\$0	\$0	\$78	\$0	\$0	\$0	\$0	\$0
SCHMAT	415955	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415640	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415650	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415680	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415700	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415701	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415702	WYP	\$41	\$0	\$0	\$41	\$0	\$0	\$0	\$0	\$0
SCHMAT	415703	WYP	\$32	\$0	\$0	\$32	\$0	\$0	\$0	\$0	\$0
SCHMAT	415704	UT	\$62	\$0	\$0	\$0	\$0	\$62	\$0	\$0	\$0
SCHMAT	415705	WYP	\$22	\$0	\$0	\$22	\$0	\$0	\$0	\$0	\$0
SCHMAT	415801	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415802	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415803	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415804	OR	\$356	\$0	\$0	\$356	\$0	\$0	\$0	\$0	\$0
SCHMAT	415805	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415806	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415822	UT	\$425	\$0	\$0	\$0	\$0	\$425	\$0	\$0	\$0
SCHMAT	415823	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415829	UT	\$418	\$0	\$0	\$0	\$0	\$418	\$0	\$0	\$0
SCHMAT	415840	OTHER	\$192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192
SCHMAT	415850	SG	\$18	\$0	\$0	\$18	\$0	\$0	\$18	\$0	\$0
SCHMAT	415852	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415853	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415854	WA	\$426	\$0	\$0	\$426	\$0	\$0	\$0	\$0	\$0
SCHMAT	415855	OTHER	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66
SCHMAT	415856	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415857	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
SCHMAT	415858	WYP	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
SCHMAT	415859	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415867	OTHER	\$246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$246
SCHMAT	415868	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415870	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415871	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415872	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415876	OTHER	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
SCHMAT	415880	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415881	OTHER	\$11,980	\$0	\$0	\$11,980	\$0	\$0	\$0	\$0	\$11,980
SCHMAT	415883	IDU	\$1,933	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,933
SCHMAT	415890	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415891	OTHER	\$913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$913
SCHMAT	415893	OR	\$9	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0
SCHMAT	415896	WA	\$4,500	\$0	\$0	\$4,500	\$0	\$0	\$0	\$0	\$0
SCHMAT	415897	CA	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45
SCHMAT	415898	SE	\$2,064	\$0	\$511	\$1,554	\$364	\$866	\$130	\$0	\$0
SCHMAT	415900	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415902	OTHER	\$2,933	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,933
SCHMAT	415911	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415912	OTHER	\$2,045	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,045
SCHMAT	415913	OTHER	\$629	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$629
SCHMAT	415914	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415915	UT	\$833	\$0	\$0	\$0	\$0	\$833	\$0	\$0	\$0
SCHMAT	425100	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425125	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425205	SNPD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425215	SNPD	\$965	\$32	\$255	\$60	\$104	\$466	\$47	\$0	\$0
SCHMAT	425250	SG	\$23	\$0	\$0	\$2	\$4	\$10	\$0	\$0	\$0



Schedule M (Actuals)
 Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	425260	Lakeview Buyout-SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425260	Joseph Settlement-SG	\$206	\$3	\$54	\$16	\$33	\$88	\$11	\$0	\$0
SCHMAT	425265	BPA Conservation Rate Credit		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425360	Hermiston Swap	\$258	\$4	\$67	\$20	\$41	\$110	\$14	\$0	\$0
SCHMAT	425380	Idaho Customer Balancing Account	\$1,141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	430100	Customer Service / Weatherization	\$5,310	\$116	\$1,447	\$407	\$777	\$2,255	\$292	\$15	\$1,141
SCHMAT	430112	Reg Asset - SB 1149 Balance Reclass		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	430117	Reg Asset - Other - Balance Reclass		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	430113	Reg Asset - Def NPC Balance Reclass		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505115	Reg Asset - Current DSM	\$1,685	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,685
SCHMAT	505125	Sales & Use Tax Accrual	\$1,067	\$23	\$291	\$82	\$156	\$453	\$59	\$3	\$0
SCHMAT	505140	PMI Accrued Royalties	\$164	\$2	\$41	\$12	\$29	\$69	\$10	\$1	\$0
SCHMAT	505160	Purchase Card Trans Provision		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505170	CA PUC Fee		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505200	West Valley Contract Termination Fee Acc		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505400	Extraction Tax Paid / Accrued	\$1,429	\$31	\$390	\$110	\$209	\$607	\$79	\$4	\$0
SCHMAT	505500	Bonus Liability		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505510	Federal Income Tax Interest		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505510	PMI Vacation Bonus Adjustment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505600	Sick Leave Vacation & Personal Time	\$2,315	\$51	\$631	\$178	\$339	\$983	\$127	\$6	\$0
SCHMAT	505700	Accrued Retention Bonus		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	605100	Trojan Decommissioning Costs	\$169	\$3	\$44	\$13	\$27	\$72	\$10	\$1	\$0
SCHMAT	605301	Environmental Liability - Regulated	\$2,685	\$95	\$1,156	\$1,732	\$3,304	\$9,692	\$1,243	\$62	\$0
SCHMAT	605710	Reverse Accrued Final Reclamation	\$748	\$11	\$185	\$66	\$131	\$313	\$47	\$3	\$0
SCHMAT	610000	Coal Mine Development PMI		\$12	\$204	\$62	\$145	\$346	\$52	\$3	\$0
SCHMAT	610005	Sec 174-96-7-99-00 RAR	\$823	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610100	PMIDew Cost Amort		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610111	PMIBCC Gain/Loss on Assets Disposed		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610114	PMI EITF Pre-Stripping Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610115	PMIOverburden Removal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610130	781 Shopping Incentive_OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610135	SB1149 Costs_OR OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610140	Oregon Rate Refund		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610141	WA Rate Refunds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610142	Reg Liability - UT Home Energy Lifeline		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610143	Reg Liability - WA Low Energy Program	\$155	\$0	\$0	\$155	\$0	\$0	\$0	\$0	\$0
SCHMAT	610144	Reg Liability - CA California Alternativ	\$429	\$0	\$0	\$429	\$0	\$0	\$0	\$0	\$0
SCHMAT	610145	Reg Liab-OR Balance Consol	\$1,390	\$0	\$1,390	\$0	\$0	\$0	\$0	\$0	\$429
SCHMAT	610146	OR Reg Asset/Liability Consolidation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610148	Reg Liability - Def NPC Balance Reclass		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610149	Reg Liability - SB 1149 Balance Reclass		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705210	Property Insurance	\$695	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705230	West Valley Lease Reduction - WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705231	West Valley Lease Reduction - OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705232	West Valley Lease Reduction - CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705233	West Valley Lease Reduction - ID		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705234	West Valley Lease Reduction - WY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705235	West Valley Lease Reduction - UT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705241	CA Alternative Rate for Energy Program(C	\$238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705241	Reg Liability - CA California Alternativ	\$671	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$671
SCHMAT	705250	A&G Credit-WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705251	A&G Credit-OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705252	A&G Credit-CA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705253	A&G Credit-ID		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705254	A&G Credit-WY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705260	March 2006 Transition Plan costs-WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705261	Reg Liability - Sale of renewable Energy		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705262	Reg Liability - Sale of REC's-ID		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705263	Reg Liability - Sale of REC's-WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705265	Reg Liab - OR Energy Conservation Charge	\$17,313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705301	Reg Liability - OR 2010 Protocol Def		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705305	Reg Liability-CA Gain on Sale of Asset	\$2,432	\$0	\$0	\$2,432	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)
 Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	705336	Reg. Liability - Sale of Renewable Energy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-23,986
SCHMAT	705337	Regulatory Liability - Sale of Renewable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705400	Reg. Liability - OR Injuries & Damages Re	\$-880	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705420	Reg. Liability - CA GHG Allowance Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705451	Reg. Liability - OR Property Insurance Re	\$-3,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705453	Reg. Liability - ID Property Insurance Re	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$170	\$0
SCHMAT	705455	Reg. Liability - WY Property Insurance Re	\$525	\$0	\$0	\$0	\$0	\$25	\$0	\$0	\$0
SCHMAT	705500	Reg. Liability - Powderdale Decommissionin	\$-541	\$0	\$0	\$0	\$0	\$0	\$-541	\$0	\$0
SCHMAT	705514	Regulatory Liability - OR Deferred Exces	\$522	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$522
SCHMAT	705518	Regulatory Liability - WA RECS in Rates	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
SCHMAT	705523	Regulatory Liability - UT Solar Feed-in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,550
SCHMAT	705530	Regulatory Liability - OR Deferred Exces	\$3,675	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,675
SCHMAT	705536	Regulatory Liability - CA GreenHouse Gas	\$9,102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,102
SCHMAT	705600	Reg. Liability - OR 2012 GRC Giveback	\$9,415	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,415
SCHMAT	705700	Reg. Liability - Current Reclass - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	715050	Microsoft Software License Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	715105	MCI FOG Wire Lease	\$26	\$26	\$0	\$0	\$0	\$267	\$713	\$93	\$6
SCHMAT	715350	Misc. Deferred Credits	\$-982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	715720	NW Power Act-WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	720200	Deferred Comp Plan Benefits-PPL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	720300	Pension / Retirement (Accrued / Prepaid)	\$-1	\$-1	\$0	\$0	\$0	\$-6	\$-19	\$-2	\$0
SCHMAT	720400	Suppl. Exec. Retirement Plan (SERP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	720560	Accrued CIC Severance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	740100	Post Merger Loss-Reacquired Debt	\$20	\$20	\$0	\$0	\$0	\$149	\$440	\$55	\$3
SCHMAT	910530	Injuries and Damages Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	910560	SMUD Revenue Imputation-UT reg liab	\$-4	\$0	\$0	\$0	\$0	\$-1	\$-2	\$0	\$0
SCHMAT	910905	Bridger Coal Company Underground Mine Co	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	910910	PM/Bridger Section 471 Adj	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	920110	PM/WY Extraction Tax	\$1,339	\$20	\$332	\$20	\$236	\$662	\$64	\$84	\$5
SCHMAT Total			\$872,707	\$19,578	\$227,415	\$72,158	\$126,736	\$344,924	\$45,279	\$2,336	\$34,279
SCHMDP	105127	Book Depreciation Allocated to Medicare	\$-4	\$-4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	110200	Tax Depletion - Deer Creek	\$66	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	112005	TAX PERCENTAGE DEPLETION - DEDUCTION	\$484	\$7	\$120	\$36	\$65	\$203	\$203	\$0	\$4
SCHMDP	120100	Preferred Dividend - PPL	\$378	\$8	\$99	\$28	\$96	\$165	\$21	\$11	\$0
SCHMDP	120200	Trapper Mine Dividend Deduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	130580	MEHC Insurance Services-Receiveable	\$1,631	\$36	\$445	\$125	\$239	\$693	\$90	\$55	\$0
SCHMDP	130600	Tax Exempt Interest (No AMT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	130605	SPI 404(K) Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	130910	Amort of Projects-Klamath Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	620100	2004 JCA-Qualified Prod Activities Deduc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	620101	PMI 2004 JCA-Qualified Prod Activities D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	720105	MEDICARE SUBSIDY	\$-1,719	\$-38	\$-468	\$-132	\$-251	\$-730	\$-85	\$0	\$0
SCHMDP	910900	PMI Depletion	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	910918	PMI Overriding Royalty	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	920105	PMI Tax Exempt Interest Income	\$614	\$9	\$150	\$45	\$104	\$266	\$38	\$2	\$0
SCHMDP Total			\$614	\$9	\$150	\$45	\$104	\$266	\$38	\$2	\$0
SCHMDT	104141	AFUDC - Equity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105101	Capitalized Labor Cost for Powerlax Inpu	\$863	\$19	\$235	\$66	\$126	\$366	\$47	\$2	\$0
SCHMDT	105122	Repair Deduction	\$110,242	\$1,731	\$28,687	\$8,662	\$17,602	\$46,994	\$6,146	\$419	\$0
SCHMDT	105125	Tax Depreciation	\$1,194,522	\$23,498	\$314,169	\$90,227	\$177,490	\$524,430	\$64,388	\$0	\$0
SCHMDT	105126	PMI Tax Depreciation	\$18,383	\$275	\$4,555	\$1,373	\$3,239	\$7,116	\$1,154	\$72	\$0
SCHMDT	105130	Capitalized Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105137	AFUDC	\$5,681	\$124	\$1,549	\$436	\$831	\$2,413	\$313	\$16	\$0
SCHMDT	105141	AFUDC - Equity	\$14,374	\$289	\$3,771	\$1,074	\$2,127	\$6,283	\$789	\$41	\$0
SCHMDT	105142	AFUDC - Equity	\$43,913	\$883	\$3,282	\$6,497	\$19,194	\$2,410	\$126	\$0	\$0
SCHMDT	105143	Basis Intangible Difference	\$28,884	\$581	\$7,578	\$2,159	\$4,273	\$12,624	\$1,585	\$83	\$0
SCHMDT	105147	Sec 1031 Like Kind Exchange	\$925	\$20	\$252	\$71	\$135	\$363	\$51	\$0	\$0
SCHMDT	105148	Mine Safety Sec. 179E Election - PPW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105149	Mine Safety Sec. 179E Election - PMI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)
 Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	105152	Gain(Loss) on Prop Dispositions	\$19,175	\$420	\$5,227	\$1,471	\$2,805	\$8,144	\$1,055	\$53	\$0
SCHMDT	105165	Coal Mine Development	\$690	\$10	\$171	\$52	\$122	\$290	\$43	\$3	\$0
SCHMDT	105170	Coal Mine Receiving Face (Extension)	\$2,148	\$32	\$532	\$160	\$378	\$902	\$135	\$8	\$0
SCHMDT	105171	PW Coal Mine Receiving Face (Extension)	\$2,247	\$34	\$567	\$168	\$396	\$943	\$141	\$9	\$0
SCHMDT	105175	Removal Cost (net of salvage)	\$67,175	\$1,472	\$18,311	\$5,153	\$9,627	\$28,529	\$3,697	\$166	\$0
SCHMDT	105181	Sim Ris Blurred Geothermal Tax Depr									\$0
SCHMDT	105185	Repair Allowance 3115									\$0
SCHMDT	105205	Coal Mine Development 30% Amort									\$0
SCHMDT	105220	Cholla GE Safe Harbor Lease									\$0
SCHMDT	105203	Cholla SHL-NOPA (Lease Amortization)	\$180	\$3	\$47	\$14	\$29	\$77	\$10	\$1	\$0
SCHMDT	105470	Book Gain/Loss on Land Sales	\$3,780	\$27	\$339	\$96	\$182	\$629	\$69	\$3	\$0
SCHMDT	110200	Depletion - Tax Percentage Deduction	\$256	\$4	\$63	\$19	\$45	\$107	\$16	\$1	\$0
SCHMDT	110205	Tax Percentage Depletion - Deduction	\$3,231	\$48	\$601	\$241	\$569	\$1,356	\$203	\$13	\$0
SCHMDT	120105	Willow Wind Account Receivable	\$529	\$8	\$131	\$40	\$93	\$222	\$33	\$2	\$0
SCHMDT	205025	PMI - Fuel Cost Adjustment	\$3,096	\$46	\$767	\$231	\$545	\$1,299	\$194	\$12	\$0
SCHMDT	205200	PWISSEC 263A Adjustment									\$0
SCHMDT	205411	PREPAID IBEW 57 MEDICAL									\$0
SCHMDT	210000	Prepaid Taxes-OR PUC	\$1,691	\$0	\$1,691	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210100	Self Insured Health Benefit									\$0
SCHMDT	210105	Prepaid Taxes-WA UTC									\$0
SCHMDT	210120	Prepaid Taxes-ID PUC	\$2,953	\$0	\$0	\$0	\$0	\$2,953	\$0	\$0	\$0
SCHMDT	210130	Prepaid Taxes-WY PSC	\$57	\$0	\$0	\$0	\$0	\$57	\$0	\$0	\$0
SCHMDT	210140	Prepaid Taxes-CA Property Taxes-GPS allo									\$0
SCHMDT	210150	Prepaid Taxes-OR Property Taxes-GPS allo									\$0
SCHMDT	210160	OTHER PREPAIDS	\$-950	\$-21	\$-259	\$-73	\$-139	\$-403	\$-52	\$-3	\$0
SCHMDT	210180	Prepaid Taxes-property taxes									\$0
SCHMDT	210200	Bad Debts Allowance									\$0
SCHMDT	220100	Regulatory Liabilities - Interim Provisi	\$-88,537	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	287396	Regulatory Assets - Interim Provisions	\$6,497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-88,537
SCHMDT	305100	Amort of Projects-Klamath Engineering									\$6,497
SCHMDT	310102	Fixed Asset-Book/Tax - IGC									\$0
SCHMDT	320115	Misc - Reg Liab									\$0
SCHMDT	320210	Research & Exper. Sec. 174 Amort	\$-12	\$0	\$-3	\$-1	\$-2	\$-5	\$-1	\$0	\$0
SCHMDT	320220	Glenrock Excluding Reclamation-UT rate o	\$429	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320290	L1 Prepaid IBEW 57 Pension Contribution	\$265	\$4	\$69	\$21	\$42	\$113	\$15	\$0	\$429
SCHMDT	415110	DEFERRED REG ASSET - FOOTIE CREEK CONTRAC	\$206	\$3	\$54	\$16	\$33	\$88	\$12	\$1	\$0
SCHMDT	415120	Hazardous Waste Clean-up Costs	\$13,681	\$300	\$3,729	\$1,049	\$2,001	\$5,810	\$753	\$38	\$0
SCHMDT	415301	Reg Asset Utah ECAM	\$-19,248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-19,248
SCHMDT	415406	Cholla PII Transact Costs- APS Amort - I	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415502	Cholla PII Transact Costs- APS Amort - O	\$81	\$0	\$81	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415555	WY ECAM Def Net Power Costs									\$0
SCHMDT	415655	CA GHG Allowance									\$0
SCHMDT	415680	Deferred Intervenor Funding Grants-OR	\$318	\$0	\$318	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415700	Reg Liability BPA balancing accounts-OR	\$860	\$0	\$860	\$0	\$0	\$0	\$0	\$0	\$860
SCHMDT	415701	CA Deferred Intervenor Funding									\$0
SCHMDT	415703	Goodnoe Hills Liquidation Damages - WY									\$0
SCHMDT	415705	Reg Liability - Tax Revenue Adjustment -									\$0
SCHMDT	415750	Reg Assets BPA balancing accounts-IDU									\$0
SCHMDT	415801	RTO Grid West NIR Allowance									\$0
SCHMDT	415803	RTO Grid West NIR Allowance w/o WA									\$0
SCHMDT	415804	OR RTO Grid West NIR									\$0
SCHMDT	415821	Contra Pension Reg Asset MMT & CTG -WY									\$0
SCHMDT	415850	Unrecovered Plant Powerdale	\$307	\$5	\$80	\$24	\$49	\$131	\$17	\$1	\$0
SCHMDT	415851	Powerdale Hydro Decom Reg Asset - CA	\$-33	\$-33	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415852	Powerdale Decommissioning Reg Asset - ID									\$0
SCHMDT	415853	Powerdale Decommissioning Reg Asset - OR									\$0
SCHMDT	415854	Powerdale Decommissioning Reg Asset - WA									\$0
SCHMDT	415855	Ca - January 2010 Storm Costs									\$0



Schedule M (Actuals)

Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	415856	Powerline Decommissioning Reg Asset - WY			\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415857	ID - Deferred Overburden Costs			\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415858	WY - Deferred Overburden Costs			\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415859	WY - Deferred Advertising Costs			\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415860	Reg Asset - Utah MPA			\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415861	Reg Asset - OR Solar Feed-In Tariff		\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415862	Reg Asset - CA Deferred Net Power Costs		\$3,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415863	CA Def Excess NPC		\$16,898	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415864	Deferred Excess Net Power Costs - WY 08		\$7,057	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415865	Deferred Excess Net Power Costs - UT		\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415866	Deferred Excess Net Power Costs - OR		\$681	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415867	UT Def Independent Evaluation Fee		\$3,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415868	Deferral of Renewable Energy Credit - WA		\$9,398	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415869	Deferral of Renewable Energy Credit - WY		\$9,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415870	Reg Asset - Current Reclass - Other		\$14,808	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415871	Reg Asset - Noncurrent Reclass - Other		\$29,653	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415872	Reg Asset - ID Deferred Excess Net Power		\$10,802	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415873	Reg Asset - UT Deferred Excess Net Power		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415874	Reg Asset - OR Solar Feed-In Tariff		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415875	OR - MEHC Transition Service Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415876	WA - Chehalis Plant Revenue Requirement		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415877	Reg Asset MEHC Transition Service Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415878	Deferred Coal Costs - Naughton Contract		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415879	OR SB 408 Recovery		\$6,908	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415880	Reg Asset - WY Deferred Excess Net Power		\$14,389	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415881	Reg Asset - WY REC's in Rates - Current		\$1,614	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415882	Reg Asset - OR REC's in Rates - Current		\$579	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415883	Reg Asset - CA Solar Feed-In Tariff - Cu		\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415884	Reg Asset - OR Solar Feed-In Tariff - Cu		\$2,776	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415885	Reg Asset - Naughton Unit #3 Costs		\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415886	Deferred Regulatory Expense-IdU		\$3,635	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415887	Reg Asset - CA Greenhouse Gas Allowance		\$312	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415888	Reg Asset - OR Asset Sale Gain Giveback		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415889	Misc Def Di-Prop Damage Repairs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415890	Unearned Joint Use Pole Contact Revenue		\$2,156	\$72	\$569	\$135	\$232	\$1,042	\$106	\$0
SCHMDT	415891	Duke/Hermiston Contract Renegotiation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415892	BPA Conservation Rate Credit		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415893	Idaho Customer Balancing Account		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415894	UT Kalamath Relicensing Costs		\$33,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415895	Trojan Special Assessment - DOE-IRS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415896	Allowance for Doubtful A/C-Grid West W/O		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415897	Customer Service / Weatherization		\$3,504	\$77	\$955	\$268	\$513	\$1,488	\$193	\$0
SCHMDT	415898	Reg Asset balance reclass		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415899	Reg Asset - SB 1149 Balance Reclass		\$1,303	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415900	Reg Asset - Other - Balance Reclass		\$595	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415901	Reg Asset - Def NPC Balance Reclass		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415902	Energy West Accrued Liabilities		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415903	Sales & Use Tax Accrual		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415904	Accrued Royalties		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415905	Purchase Card Trans Provision		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415906	West Valley Contract Termination Fee Acc		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415907	Bonus Liability		\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415908	Vacation Accrual - PMI		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415909	PMI Bonus Accrual		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415910	IGC Vacation Accrual		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415911	Trojan Decommissioning Costs - WA		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415912	Trojan Decommissioning Costs - OR		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415913	Reverse Accrued Final Reclamation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415914	PMI Coal Mine Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415915	PMI DEVT COST AMORT		\$138	\$2	\$34	\$10	\$24	\$58	\$8	\$1
SCHMDT	415916	AMORT NOPAS 99-00 RAR		\$86	\$2	\$23	\$7	\$13	\$36	\$5	\$0



Schedule M (Actuals)
 Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	610110	Plax NOPAs									
SCHMDT	610111	Bridger Coal Company Gain/Loss on Assets									
SCHMDT	610114	PMI EITF Pre Stripping Costs									
SCHMDT	610130	761 Shopping Incentive OR									
SCHMDT	610135	SB1149 Costs OR OTHER									
SCHMDT	610140	OR Rate Refunds									
SCHMDT	610141	WA Rate Refunds									
SCHMDT	610142	Reg. Liability - UT Home Energy Lifetime									
SCHMDT	610143	REG LIABILITY - WA LOW ENERGY PROGRAM									
SCHMDT	610145	OR Reg Asselt Liability Consolidation									
SCHMDT	610146	Reg. Liability - Del NPC Balance Reclass									
SCHMDT	610149	Reg. Liability - SB 1149 Balance Reclass									
SCHMDT	705200	Oregon Gain on Sale of Halesy-OR									
SCHMDT	705210	Property Insurance(Injuries & Damages)									
SCHMDT	705232	CA West Valley Lease Reduction									
SCHMDT	705233	West Valley Lease Reduction - ID									
SCHMDT	705234	West Valley Lease Reduction - WY									
SCHMDT	705235	UT West Valley Lease Reduction									
SCHMDT	705250	A&G Credit - WA									
SCHMDT	705251	A&G Credit-OR									
SCHMDT	705252	A&G Credit-CA									
SCHMDT	705253	A&G Credit - ID									
SCHMDT	705254	A&G Credit - WY									
SCHMDT	705261	Reg. Liability - Sale of Renewable Energy									
SCHMDT	705265	Reg. Liab - OR Energy Conservation Charge									
SCHMDT	705300	Reg. Liability - Deferred Benefit Arch S									
SCHMDT	705305	Reg. Liability-CA Gain on Sale of Asset									
SCHMDT	705310	Reg. Liability-UT Gain on Sale of Asset									
SCHMDT	705320	Reg. Liability-ID Gain on Sale of Asset									
SCHMDT	705330	Reg. Liability-WY Gain on Sale of Asset									
SCHMDT	705337	Reg. Liability - Sale of Renewable Energy									
SCHMDT	705454	Reg. Liability - UT Property Insurance Re									
SCHMDT	705534	Regulatory Liability - OR Asset Sale Gal									
SCHMDT	705537	Regulatory Liability - Other Reg Liabil									
SCHMDT	705700	Reg. Liability - Current Reclass - Ot									
SCHMDT	705755	Reg. Liability - Non current Reclass - Ot									
SCHMDT	715050	Microsoft Software License Liability									
SCHMDT	715100	University of WY Contract Amort.									
SCHMDT	715350	Misc Deferred Credits									
SCHMDT	715800	Redding Renegotiated Contract									
SCHMDT	720100	FAS 106 Accruals									
SCHMDT	720200	Deferred Comp Plan Benefits-PPL									
SCHMDT	720300	PENSION/RETIREMENT ACCRUAL - CASH BASI									
SCHMDT	720400	SUPL EXEC. RETIREMENT PLAN (SERP)									
SCHMDT	720500	Severance Accrual									
SCHMDT	720550	Accrued CIC Severance									
SCHMDT	740100	Post Merger Loss-Reacquired Debt									
SCHMDT	910240	1900 LEGAL RESERVE									
SCHMDT	910530	Injuries and Damages Reserve									
SCHMDT	910560	2635SAUD REVENUE IMPUTATION-UT REG LIAB									
SCHMDT	910905	PMI Underground Mine Cost Depletion									
SCHMDT	910925	CA Refund									
SCHMDT	920110	PMI WY Extraction Tax									
SCHMDT Total			\$1,570,712	\$27,405	\$95,684	\$113,287	\$224,180	\$653,410	\$81,399	\$993	\$74,035
Grand Total			\$2,439,822	\$46,921	\$622,174	\$185,172	\$350,316	\$996,825	\$126,461	\$3,316	\$108,318
Total Schedule M Additions			\$868,496	\$19,507	\$226,340	\$71,841	\$126,031	\$343,149	\$45,024	\$2,321	\$34,283
Total Schedule M Deductions			\$1,571,326	\$27,414	\$395,834	\$113,332	\$224,284	\$653,676	\$81,437	\$996	\$74,035
Total Schedule M			-\$702,831	-\$7,907	-\$169,494	-\$41,491	-\$98,253	-\$310,527	-\$36,413	\$1,326	-\$59,753



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ending - June 2013

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	310310	Renewable Electricity Production Tax Cre	-\$67,931	-\$1,067	-\$17,677	-\$5,337	-\$10,846	-\$28,958	-\$3,787	-\$258	\$0
4091000	310311	Research & Experimentation Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091000	310312	Mining Rescue Training Credit - Energy W	-\$25	\$0	-\$6	-\$2	-\$4	-\$11	-\$2	\$0	\$0
4091000	310313	Mining Rescue Training Credit - PMM	-\$6	\$0	-\$2	\$0	-\$1	-\$3	\$0	\$0	\$0
4091000	310314	HR Hiring Retention Tax Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091000	600600	Fuel Tax Credit	-\$13	\$0	-\$3	-\$1	-\$2	-\$6	-\$1	\$0	\$0
4091000	900900	Foreign Tax Credit	-\$3	\$0	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0
4091100	311311	Utah Renewable Energy Production Tax Cre	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4191000	0	AFUDC - EQUITY	-\$57,736	-\$1,161	-\$15,148	-\$4,315	-\$8,542	-\$25,235	-\$3,168	-\$166	\$0
4270000	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	\$314,856	\$6,332	\$82,609	\$23,531	\$46,583	\$137,616	\$17,279	\$906	\$0
4270000	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	\$32,021	\$644	\$8,401	\$2,393	\$4,738	\$13,996	\$1,757	\$92	\$0
4270000	585003	INTEREST EXPENSE - LT DEBT - PCRB5 FIXED	\$2,513	\$51	\$659	\$188	\$372	\$1,098	\$138	\$7	\$0
4270000	585004	INTEREST EXPENSE - LT DEBT - PCRB5 VARIA	\$907	\$18	\$238	\$68	\$134	\$396	\$50	\$3	\$0
4270000	585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	\$5,702	\$115	\$1,496	\$426	\$844	\$2,492	\$313	\$16	\$0
4280000	586160	AMORTIZATION - DEBT DISCOUNT	\$979	\$20	\$257	\$73	\$145	\$428	\$54	\$3	\$0
4280000	586170	AMORTIZATION - DEBT ISSUANCE EXP	\$2,852	\$57	\$748	\$213	\$422	\$1,246	\$156	\$8	\$0
4281000	586190	AMORTIZATION - LOSS ON REACQUIRED DEBT	\$1,738	\$35	\$456	\$130	\$257	\$760	\$95	\$5	\$0
4290000	586180	AMORTIZATION - DEBT PREMIUM/GAIN	-\$11	\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0	\$0
4310000	0	INTEREST EXPENSE ON REG LIABILITIES	\$11,188	\$225	\$2,935	\$836	\$1,655	\$4,890	\$614	\$32	\$0
4313000	0	INTEREST EXPENSE ON REG LIABILITIES	\$2,759	\$55	\$724	\$206	\$408	\$1,206	\$151	\$8	\$0
4320000	585800	Int Exp - AFUDC Calc	-\$31,314	-\$630	-\$8,216	-\$2,340	-\$4,633	-\$13,686	-\$1,718	-\$90	\$0
4320000	585851	INTEREST EXPENSE - AFUDC MANUAL ADJ	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320000	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	\$2,479	\$50	\$651	\$185	\$367	\$1,084	\$136	\$7	\$0

Rocky Mountain Power
Utah General Rate Case – June 2015
B.7 D.I.T Expense & I.T.C Adj.

Page 1 – Page 4: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.7 – DIT Expense'*

Page 1: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.7 – ITC Amortization'*



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	1001005	190FAS 109 DEF TAX LIAB WA-NUTIL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105101	Capitalized Labor Cost for Powertax Inpu	\$327	\$7	\$89	\$25	\$48	\$139	\$18	\$18	\$1
4101000	105121	282PMI Book Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105122	Repair Deduction	\$41,838	\$657	\$10,887	\$3,287	\$6,680	\$17,835	\$2,333	\$0	\$189
4101000	105125	Tax Depreciation	\$483,333	\$6,918	\$119,230	\$34,242	\$67,359	\$199,026	\$24,436	\$0	\$0
4101000	105126	282DIT PMI Depreciation - Tax	\$7,064	\$106	\$17,500	\$528	\$1,245	\$2,965	\$443	\$28	\$0
4101000	105137	Capitalized Depreciation	\$21,566	\$47	\$588	\$165	\$315	\$916	\$119	\$6	\$0
4101000	105141	AFUDC Debt	\$11,041	\$222	\$2,897	\$825	\$1,633	\$4,826	\$606	\$32	\$0
4101000	105143	AFUDC Equity	\$22,042	\$443	\$5,783	\$1,647	\$3,261	\$9,634	\$1,210	\$63	\$0
4101000	105144	282Basis Intangible Difference	\$351	\$8	\$96	\$27	\$51	\$149	\$19	\$1	\$0
4101000	105147	Sec 1031 Like Kind Exchange	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105148	Mine Safety Sec. 178E Election - PPW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105149	Mine Safety Sec. 178E Election - PMI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105152	Gain (Loss) on Prop. Disposition	\$7,277	\$159	\$1,984	\$568	\$1,065	\$3,091	\$400	\$20	\$0
4101000	105165	Coal Mine Development	\$62	\$4	\$65	\$20	\$46	\$110	\$16	\$1	\$0
4101000	105170	Coal Mine Extension	\$815	\$12	\$202	\$61	\$144	\$342	\$51	\$3	\$0
4101000	105171	PMI Coal Mine Extension Costs	\$853	\$13	\$211	\$64	\$150	\$358	\$54	\$3	\$0
4101000	105175	Cost of Removal	\$25,493	\$559	\$6,949	\$1,956	\$3,730	\$10,827	\$1,403	\$70	\$0
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	\$68	\$11	\$18	\$5	\$11	\$29	\$4	\$0	\$0
4101000	105470	282Book Gain/Loss on Land Sales	\$473	\$10	\$129	\$36	\$69	\$201	\$26	\$1	\$0
4101000	110200	IGC Tax Percentage Depletion Deduct	\$1,435	\$21	\$355	\$107	\$253	\$602	\$90	\$6	\$0
4101000	110205	SRC Tax Percentage Depletion Deduct	\$33	\$2	\$8	\$2	\$6	\$14	\$2	\$0	\$0
4101000	1102051	Tax Percentage Depletion - Deduction (B)	\$64	\$1	\$16	\$5	\$11	\$27	\$4	\$0	\$0
4101000	120105	Willow Wind Account Receivable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	205023	PMI-Fuel Cost Adjustment	\$1,226	\$18	\$304	\$92	\$216	\$615	\$77	\$6	\$0
4101000	205200	M&S INVENTORY WRITE-OFF	\$201	\$3	\$50	\$15	\$35	\$84	\$13	\$1	\$0
4101000	205411	190PMISec263A	\$1,195	\$18	\$296	\$89	\$211	\$601	\$75	\$5	\$0
4101000	210100	283OR PUC Prepaid Taxes	\$642	\$0	\$642	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210120	283UT PUC Prepaid Taxes	\$1,121	\$0	\$0	\$0	\$0	\$1,121	\$0	\$0	\$0
4101000	210130	283ID PUC Prepaid Taxes	\$22	\$0	\$0	\$0	\$0	\$22	\$0	\$0	\$0
4101000	210180	283Prepaid Membership Fees-EEI WSCC	-\$360	-\$8	-\$98	-\$28	-\$53	-\$153	-\$20	-\$1	\$0
4101000	287396	Regulatory Liabilities - Interim Provisi	-\$3,240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,240
4101000	287616	Regulatory Assets - Interim Provisions	\$2,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,466
4101000	302210	190R&E Expense Sec174 Deduction	-\$5	\$0	-\$1	\$0	-\$1	\$0	\$0	\$0	\$0
4101000	30290	LT Prepaid IBEW 57 Pension Contribution	\$163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$163
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	\$101	\$101	\$2	\$26	\$8	\$16	\$43	\$6	\$0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	\$78	\$2	\$20	\$6	\$13	\$33	\$4	\$4	\$0
4101000	415300	283Hazardous Waste/Environmental Cleanup	\$5,192	\$114	\$1,415	\$398	\$760	\$2,205	\$286	\$14	\$0
4101000	415406	Reg Asset Utah ECAM	-\$7,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,305
4101000	415501	Cholla P1T Transact Costs- APS Amort - I	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0
4101000	415655	Cholla P1T Transact Costs- APS Amort - O	\$31	\$0	\$31	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415680	190Def Intervenor Funding Grants-OR	\$121	\$0	\$121	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415700	190Reg Liab BPA balancing accounts-OR	\$326	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$326
4101000	415701	CA Deferred Intervenor Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	\$116	\$2	\$2	\$2	\$19	\$50	\$6	\$0	\$0
4101000	415850	Unrecovered Plant Powerdale	-\$13	-\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415866	Powerdale Hydro Decom Reg Asset - CA	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105
4101000	415869	Reg Asset - OR Solar Feed-in Tariff	\$1,152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,152
4101000	415870	Deferred Excess Net Power Costs CA	-\$606	-\$606	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415874	Deferred Excess Net Power Costs - WY 09	-\$6,413	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,413
4101000	415875	Deferred Excess Net Power Costs - UT	\$2,678	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,678
4101000	415880	Deferred UT Independent Evaluation Fee	-\$76	\$0	\$0	\$0	\$0	-\$76	\$0	\$0	\$0
4101000	415882	Deferral of Renewable Energy Credit - WA	\$259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$259
4101000	415883	Deferral of Renewable Energy Credit - WY	\$22,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$22,542
4101000	415884	Reg Asset - Current Reclass - Other	\$23,130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,130
4101000	415885	Reg Asset - Noncurrent Reclass - Other	\$5,620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,620
4101000	415888	Reg Asset - ID Deferred Excess Net Power	\$11,253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,253
4101000	415892	Deferred Excess Net Power Costs - ID 09	-\$4,089	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,089
4101000	415900	OR SB 408 Recovery	-\$2,622	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,622



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415901	Reg Asset - WY Deferred Excess Net Power	\$5,461	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,461
4101000	415904	Reg Asset - WY REC's in Rates - Current	\$612	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$612
4101000	415905	Reg Asset - OR REC's in Rates - Current	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$220
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
4101000	415908	Reg Asset - OR Solar Feed-in Tariff - Cu	\$865	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$865
4101000	415910	Reg Asset - Naughton Unit #3 Costs	\$1,054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,054
4101000	425100	190Deferred Regulatory Expense-IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
4101000	425102	Reg Asset - CA Green-House Gas Allowance	\$1,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,342
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	\$118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$118
4101000	425215	283Unannounced Joint Use Pole Contact Revnu	\$818	\$27	\$216	\$395	\$51	\$88	\$40	\$0	\$118
4101000	425225	Duke/Hermiston Contract Renegotiation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425255	BPA Conservation Rate Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425600	UT Kalamath Relicensing Costs	\$12,668	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,668
4101000	430110	Reg Asset Balance Reclass	\$1,330	\$29	\$362	\$102	\$195	\$265	\$73	\$4	\$0
4101000	430111	Reg Assets - SB T149 Balance ReClass	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	430112	Reg Asset - Other - Balance ReClass	-\$494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$494
4101000	430113	Reg Asset - Def NPC Balance ReClass	-\$226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$226
4101000	505100	190Energy West Accrued Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505510	190PMI Vacation/Bonus	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
4101000	505600	190Vacation Sickleave & PT Accrual	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	605101	Trojan Decommissioning Costs - WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	605102	Trojan Decommissioning Costs - OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610100	283PMI/AMORT DEVELOPMENT	\$53	\$1	\$13	\$4	\$9	\$22	\$3	\$0	\$53
4101000	610101	190NOFA 103-99-00 BAR	\$33	\$1	\$9	\$2	\$5	\$14	\$2	\$0	\$33
4101000	610111	283PMI SALE OF ASSETS	-\$210	-\$3	-\$52	-\$16	-\$37	-\$88	-\$13	-\$1	-\$210
4101000	610112	PMI ETF Pre stripping Cost	\$11	\$1	\$11	\$3	\$8	\$19	\$3	\$0	\$11
4101000	610142	283Reg Liability-UT Home Energy Lifeline	-\$272	\$0	\$0	\$0	\$0	-\$272	\$0	\$0	-\$272
4101000	610143	190OR Reg Asset/Liability Consol	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$98
4101000	610146	190OR Gain on Sale of Hatsey-OR	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
4101000	705210	190Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705261	Reg Liability - Sale of Renewable Energy	\$965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$965
4101000	705265	Reg Lab - OR Energy Conservation Charge	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58
4101000	705300	Reg Liability - Deferred Benefit Arch S	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705337	Reg Liability-CA Gain on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705454	Reg Liability - Sale of Renewable Energy	-\$868	\$0	\$0	\$0	\$0	-\$868	\$0	\$0	-\$868
4101000	705534	Reg Liability - UT Property Insurance Re	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
4101000	705537	Regulatory Liability - Other Reg Liabli	\$8,560	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,560
4101000	705700	Reg Liability - Current ReClass - Other	-\$568	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$568
4101000	705755	190Redding Contract	\$313	\$5	\$81	\$25	\$50	\$133	\$17	\$1	\$313
4101000	720200	190Deferred Compensation Payout	\$504	\$11	\$137	\$39	\$74	\$214	\$28	\$0	\$504
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	\$68	-\$1	-\$19	-\$5	-\$9	-\$29	-\$4	\$0	\$68
4101000	720500	190Severance	-\$17,836	-\$391	-\$4,862	-\$1,368	-\$2,609	-\$7,575	-\$982	-\$49	-\$17,836
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	\$1,197	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,197
4101000 Total			\$596,028	\$10,399	\$150,148	\$42,988	\$85,066	\$247,845	\$30,887	\$377	\$28,097
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	\$271	\$0	\$0	\$271	\$0	\$0	\$0	\$0	\$271
4111000	105100	190CAPITALIZED LABOR COSTS	-\$3,404	-\$75	-\$928	-\$261	-\$498	-\$1,446	-\$187	-\$9	-\$3,404
4111000	1051151	Depreciation Flow-Through - CA	\$488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$488
4111000	1051152	Depreciation Flow-Through - FERC	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
4111000	1051153	Depreciation Flow-Through - ID	-\$907	\$0	\$0	\$0	\$0	\$0	-\$907	\$0	-\$907
4111000	1051154	Depreciation Flow-Through - OR	-\$1,553	\$0	-\$1,553	\$0	\$0	\$0	\$0	\$0	-\$1,553
4111000	1051155	Depreciation Flow-Through - OTHER	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36
4111000	1051156	Depreciation Flow-Through - UT	-\$4,196	\$0	\$0	\$0	\$0	-\$4,196	\$0	\$0	-\$4,196
4111000	1051157	Depreciation Flow-Through - WA	\$544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$544
4111000	1051158	Depreciation Flow-Through - WYP	-\$472	\$0	\$0	\$0	-\$472	\$0	\$0	\$0	-\$472
4111000	1051159	Depreciation Flow-Through - WYU	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68
4111000	105120	Book Depreciation	-\$263,039	-\$6,216	-\$73,823	-\$21,382	-\$40,223	-\$106,682	-\$14,049	-\$763	-\$263,039
4111000	105121	282DIT PMIDepreciation-Book	\$110	-\$110	\$1,827	-\$551	-\$1,299	-\$3,094	-\$463	-\$29	\$110
4111000	105122	Repair Deduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	105123	Sec 481a Adj: Repair Deduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105130	CIAC	-\$15,720	-\$528	-\$4,150	-\$983	-\$1,692	\$7,895	-\$772	\$0	\$0
4111000	105140	Highway Relocation	\$406	\$14	\$107	\$26	-\$26	\$196	\$20	\$0	\$0
4111000	105142	Avoided Costs	-\$19,546	-\$393	-\$5,128	-\$1,461	-\$2,892	-\$8,543	-\$1,073	-\$86	\$0
4111000	105220	282C-HOLLA TAX LEASE	-\$553	-\$9	-\$144	-\$43	-\$88	-\$236	-\$31	-\$2	\$0
4111000	105471	UT Kalamath Relicensing Costs	-\$13,399	-\$9	\$0	\$0	\$0	\$0	\$0	\$0	-\$13,399
4111000	110100	283BOOK COST DEPLETION ADDBACK	-\$1,088	-\$16	-\$270	-\$81	-\$192	-\$457	-\$68	\$0	\$0
4111000	205100	190COAL PILE INVENTORY	\$2,117	\$32	\$525	\$158	\$373	\$889	\$133	\$38	\$0
4111000	210200	283Prepaid Taxes-Property Taxes	\$1,725	\$38	\$470	\$132	\$252	\$733	\$95	\$5	\$0
4111000	220100	190Bad Debt Allowance	\$1,047	\$48	\$460	\$142	\$49	\$311	\$37	\$0	\$0
4111000	2874941	190Idaho ITC Credits	\$324	\$7	\$88	\$25	\$47	\$138	\$18	\$1	\$0
4111000	415301	190Hazardous Waste/Environmental-WA	-\$90	\$0	\$0	-\$90	\$0	\$0	\$0	\$0	\$0
4111000	415406	Reg Asset Utah ECAM	-\$3,662	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,662
4111000	415800	283Cholla PR Trans-APS Amort	-\$639	-\$10	-\$167	-\$50	-\$102	-\$273	-\$36	\$0	\$0
4111000	415810	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	-\$30	\$0	\$0	-\$30	\$0	\$0	\$0	\$0	\$0
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	-\$16	\$0	\$0	\$0	-\$16	\$0	\$0	\$0	\$0
4111000	415703	Goodnoe Hills Liquidation Damages - WY	\$12	\$0	\$0	\$0	-\$12	\$0	\$0	\$0	\$0
4111000	415704	Reg Liability - Tax Revenue Adjustment -	\$23	\$0	\$0	\$0	\$0	\$23	\$0	\$0	\$0
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	\$0	\$0	\$0	\$0	-\$8	\$0	\$0	\$0
4111000	415803	RTO Grid West N/R Writeoff WA	-\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415804	RTO Grid West Notes Receivable-OR	-\$135	\$0	-\$135	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415806	RTO Grid West N/R Writeoff ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415822	Reg Asset Pension MMT - UT	-\$161	\$0	\$0	\$0	\$0	-\$161	\$0	\$0	\$0
4111000	415828	Reg Asset Post Retirement MMT - WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415829	Reg Asset - Post - Ret MMT - UT	-\$159	\$0	\$0	\$0	\$0	-\$159	\$0	\$0	\$0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73
4111000	415850	Unrecovered Plant-Powerdale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415852	Powerdale Decommissioning Reg Asset - ID	-\$7	\$0	\$0	\$0	\$0	\$0	-\$7	\$0	\$0
4111000	415853	Powerdale Decommissioning Reg Asset - OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415854	Powerdale Decommissioning Reg Asset - WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415855	CA - January 2010 Storm Costs	-\$162	\$0	\$0	-\$162	\$0	\$0	\$0	\$0	-\$162
4111000	415856	Powerdale Decommissioning Reg Asset - WY	-\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$25
4111000	415867	ID - Deferred Overburden Costs	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
4111000	415867	WY - Deferred Overburden Costs	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
4111000	415868	Reg Asset - UT MPA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415869	WY - Deferred Advertising Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415869	Reg Asset - CA Solar Feed-in Tariff	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93
4111000	415867	Reg Asset - UT - Solar Incentive Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415868	Deferred Excess Net PowerCosts - OR	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
4111000	415876	Deferred UT Independent Evaluation Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415880	Deferral of Renewable Energy Credit - UT	\$4,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,547
4111000	415881	Deferral of Renewable Energy Credit - WY	\$734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$734
4111000	415883	ID MEHC 2006 Transition Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415891	WY - 2006 Transition Severance Costs	-\$346	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$346
4111000	415893	OR - MEHC Transition Service Costs	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$3
4111000	415895	OR - RCAC SEP-DEC 07 DEFERRED	-\$1,708	\$0	\$0	-\$1,708	\$0	\$0	\$0	\$0	\$0
4111000	415896	WA - Chehalis Plant Revenue Requirement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415897	Reg Asset MEHC Transition Service Costs	-\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415898	Deferred Coal Costs - Naughton Contract	-\$783	-\$12	-\$194	-\$59	-\$138	-\$329	-\$49	-\$3	\$0
4111000	415900	OR SB 409 Recovery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415902	Reg Asset - UT REC's in Rates - Current	-\$1,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,113
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	\$776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$776
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$239
4111000	415914	Reg Asset - UT - Naughton US Costs	\$801	\$0	\$0	\$0	\$0	\$801	\$0	\$0	\$0
4111000	415915	Reg Asset - WY - Naughton US Costs	\$316	\$0	\$0	\$0	\$0	\$316	\$0	\$0	\$0
4111000	425100	Deferred Regulatory Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425125	Deferred Coal Cost - Arch	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425210	Deferred Coal Cost - Arch	\$366	\$12	\$97	\$23	\$39	\$177	\$18	\$0	\$0
4111000	425250	283Unearned Joint Use Pole Contact Revnu	-\$9	\$0	-\$2	-\$1	-\$9	-\$4	-\$1	\$0	\$0
4111000	425280	283JOSEPH BUYOUT-SG	-\$78	-\$1	-\$20	-\$6	-\$11	-\$1	-\$33	-\$4	\$0
4111000	425360	190Hermiston Swap	-\$98	-\$2	-\$25	-\$8	-\$16	-\$42	-\$5	-\$0	\$0



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
41110000	425380	190Idaho Customer Bal Acct	\$0	-\$433	\$0	\$0	\$0	\$0	\$0	\$0	-\$433
41110000	430100	283Weatherization	-\$2,015	-\$44	-\$549	-\$156	-\$995	-\$856	-\$111	\$0	-\$6
41110000	430117	Reg Asset - Current DSM	-\$638	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41110000	505115	283Sales & Use Tax Audit	-\$408	-\$9	-\$110	-\$31	-\$99	-\$172	-\$22	\$0	-\$1
41110000	505125	190Accrued Royalties	\$62	\$62	\$15	\$5	\$11	\$26	\$4	\$0	\$0
41110000	505400	190Bonus Liability	-\$542	-\$12	-\$148	-\$42	-\$79	-\$230	-\$30	\$0	-\$1
41110000	505510	190PMIVacation Bonus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41110000	505600	190Vacation Sickleave & PT Accrual	\$879	\$19	\$240	\$67	\$129	\$373	\$48	\$0	\$0
41110000	605100	283TROJAN DECOMMISSIONING AMORT	\$64	\$1	\$17	\$5	\$5	\$27	\$4	\$0	\$0
41110000	605301	Environmental Liability - Regulated	-\$8,571	-\$188	-\$2,336	-\$657	-\$1,254	-\$3,640	-\$472	\$0	\$0
41110000	605710	REVERSE ACCRUED FINAL RECLAMATION	\$283	\$4	\$70	\$21	\$50	\$119	\$18	\$0	\$0
41110000	610000	283PMI Development Costs	-\$312	-\$5	-\$77	-\$23	-\$55	-\$131	-\$20	\$0	\$0
41110000	610143	283Reg Liability-WA Low Energy Program	-\$59	\$0	\$0	-\$59	\$0	\$0	\$0	\$0	\$0
41110000	610144	Reg Liability - CA California Alternativ	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41110000	610145	190Reg Liab - OR Balance Consol	-\$163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41110000	610146	OR Reg Asset/Liability Consolidation	-\$527	\$0	-\$527	\$0	\$0	\$0	\$0	\$0	\$0
41110000	610148	Reg Liability - Def NFC Balance Reclass	\$226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41110000	705240	283CA Alternative Rate for Energy Progra	\$90	\$90	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41110000	705241	Reg Liability - CA California Alternativ	-\$255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$255
41110000	705262	Reg Liability - Sale of REC's-ID	\$6,571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,571
41110000	705301	Reg Liability - OR 2010 Protocol Def	\$923	\$0	\$923	\$0	\$0	\$0	\$0	\$0	\$0
41110000	705306	Reg Liability - Sale of Renewable Energy	\$8,103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,103
41110000	705420	Reg Liability - OR Injuries & Damages Re	\$338	\$0	\$338	\$0	\$0	\$0	\$0	\$0	\$0
41110000	705451	Reg Liability - CA GHG Allowance Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41110000	705453	Reg Liability - OR Property Insurance Re	\$1,449	\$0	\$1,449	\$0	\$0	\$0	\$0	\$0	\$0
41110000	705455	Reg Liability - ID Property Insurance Re	-\$65	-\$65	\$0	\$0	-\$199	\$0	-\$65	\$0	\$0
41110000	705500	Reg Liability - WY Property Insurance Re	\$205	\$0	\$0	\$0	\$0	\$205	\$0	\$0	\$0
41110000	705514	Regulatory Liability - OR Deferred Excess	-\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$41
41110000	705523	Regulatory Liability - WA RECS in Rates	-\$5,142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,142
41110000	705530	Regulatory Liability - UT Solar Feed-in	-\$1,395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,395
41110000	705536	Regulatory Liability - CA Greenhouse Gas	-\$3,454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,454
41110000	705600	Reg Liability - OR 2012 GRC Giveback	-\$3,573	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,573
41110000	715105	Reg Liability - Current Reclass - Other	-\$635	-\$10	-\$165	-\$50	-\$101	-\$271	-\$35	-\$2	\$0
41110000	715720	MCI FOG Wire Lease	\$373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$373
41110000	720300	190NW Power Act(BFA Regional Crs)-WA	\$17	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41110000	740100	283Post Merger Debt Loss	-\$382	-\$8	-\$100	-\$29	-\$57	-\$167	-\$21	\$0	-\$1
41110000	910905	283PMI BCC Underground Mine Cost Deplet	-\$5	-\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41110000	920110	190PMWYExtraction Tax	-\$608	-\$8	-\$126	-\$38	-\$90	-\$213	-\$32	\$0	-\$2
41110000	930100	190OR BETC Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41110000	9301001	190OR BETC Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41110000	939991	Deferred Income Tax Expense - State Tax	-\$50	-\$50	\$0	\$0	\$0	\$0	\$0	\$0	-\$50
41110000 Total			-\$338,179	-\$7,920	-\$87,917	-\$26,589	-\$48,544	-\$135,199	-\$18,104	-\$882	-\$13,024
Grand Total			\$257,849	\$2,480	\$62,232	\$16,399	\$36,522	\$112,746	\$12,783	-\$506	\$15,073



Investment Tax Credit Amortization (Actuals)

Twelve Months Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0									
4114000 Total	DEF ITC CREDIT FED	DGU	-\$1,832	\$0	\$0	\$0	-\$119	-\$1,503	-\$197	-\$13	\$0
Grand Total			-\$1,832	\$0	\$0	\$0	-\$119	-\$1,503	-\$197	-\$13	\$0

**Rocky Mountain Power
Utah General Rate Case – June 2015
B.8 Plant In Service**

Page 1 – Page 9: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.8 – Electric Plant In Service'*



Electric Plant in Service with Unclassified Plant (Actuals)
 13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Califf	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	\$1,000	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0
1010000	ELEC PLANT IN SERV	\$10,450	\$162	\$2,722	\$822	\$0	\$4,450	\$1,695	\$40
1010000	ELEC PLANT IN SERV	\$151,412	\$2,378	\$39,404	\$11,807	\$21,175	\$64,444	\$8,241	\$576
1010000	ELEC PLANT IN SERV	\$0,700	\$0	\$1,548	\$769	\$1,563	\$4,720	\$646	\$37
1010000	ELEC PLANT IN SERV	\$0	\$0	\$521	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$24,021	\$52	\$8,953	\$2,673	\$5,420	\$14,603	\$1,892	\$128
1010000	ELEC PLANT IN SERV	\$10,038	\$240	\$2,091	\$939	\$1,600	\$4,045	\$602	\$0
1010000	ELEC PLANT IN SERV	\$3,203	\$72	\$807	\$253	\$492	\$1,198	\$0	\$0
1010000	ELEC PLANT IN SERV	\$4,410	\$102	\$1,202	\$538	\$845	\$1,725	\$213	\$12
1010000	ELEC PLANT IN SERV	\$3,952	\$51	\$524	\$254	\$498	\$1,053	\$213	\$0
1010000	ELEC PLANT IN SERV	\$13,027	\$96	\$3,653	\$1,033	\$1,112	\$5,657	\$719	\$36
1010000	ELEC PLANT IN SERV	\$297	\$0	\$78	\$0	\$43	\$124	\$16	\$1
1010000	ELEC PLANT IN SERV	\$1,615	\$36	\$154	\$124	\$236	\$686	\$89	\$1
1010000	ELEC PLANT IN SERV	\$113,555	\$2,829	\$98,242	\$9,208	\$4,780	\$52,800	\$4,780	\$0
1010000	ELEC PLANT IN SERV	\$172,913	\$1,789	\$47,132	\$13,264	\$29,288	\$73,437	\$0,516	\$0
1010000	ELEC PLANT IN SERV	\$1,603	\$0	\$1,262	\$651	\$671	\$1,955	\$243	\$13
1010000	ELEC PLANT IN SERV	\$1,860	\$36	\$423	\$127	\$243	\$705	\$55	\$0
1010000	ELEC PLANT IN SERV	\$1,159	\$36	\$106	\$89	\$492	\$82	\$3	\$0
1010000	ELEC PLANT IN SERV	\$5,977	\$129	\$1,603	\$429	\$860	\$2,086	\$203	\$16
1010000	ELEC PLANT IN SERV	\$2,008	\$64	\$709	\$223	\$426	\$1,235	\$162	\$8
1010000	ELEC PLANT IN SERV	\$4,410	\$44	\$519	\$168	\$270	\$909	\$105	\$5
1010000	ELEC PLANT IN SERV	\$8,833	\$193	\$2,435	\$695	\$1,307	\$3,794	\$492	\$25
1010000	ELEC PLANT IN SERV	\$2,440	\$50	\$665	\$197	\$357	\$1,038	\$134	\$7
1010000	ELEC PLANT IN SERV	\$10,045	\$50	\$2,985	\$840	\$1,601	\$4,448	\$602	\$30
1010000	ELEC PLANT IN SERV	\$10,986	\$228	\$2,823	\$143	\$1,519	\$4,411	\$82	\$0
1010000	ELEC PLANT IN SERV	\$1,892	\$41	\$516	\$797	\$1,519	\$4,411	\$675	\$29
1010000	ELEC PLANT IN SERV	\$2,952	\$41	\$516	\$145	\$277	\$904	\$102	\$5
1010000	ELEC PLANT IN SERV	\$9,035	\$196	\$2,483	\$693	\$1,344	\$3,937	\$492	\$25
1010000	ELEC PLANT IN SERV	\$4,134	\$94	\$1,127	\$317	\$605	\$1,756	\$228	\$11
1010000	ELEC PLANT IN SERV	\$1,686	\$35	\$422	\$122	\$232	\$674	\$82	\$4
1010000	ELEC PLANT IN SERV	\$1,893	\$25	\$411	\$124	\$252	\$674	\$86	\$6
1010000	ELEC PLANT IN SERV	\$1,961	\$18	\$51	\$15	\$31	\$83	\$1	\$1
1010000	ELEC PLANT IN SERV	\$13,873	\$218	\$3,610	\$1,090	\$2,215	\$5,814	\$773	\$53
1010000	ELEC PLANT IN SERV	\$23,200	\$364	\$6,037	\$1,823	\$3,704	\$9,800	\$1,293	\$88
1010000	ELEC PLANT IN SERV	\$34	\$7	\$113	\$34	\$69	\$90	\$24	\$2
1010000	ELEC PLANT IN SERV	\$117	\$2	\$51	\$0	\$19	\$50	\$7	\$2
1010000	ELEC PLANT IN SERV	\$2,170	\$48	\$504	\$167	\$319	\$925	\$120	\$6
1010000	ELEC PLANT IN SERV	\$2,680	\$59	\$731	\$206	\$392	\$1,139	\$148	\$7
1010000	ELEC PLANT IN SERV	\$6,361	\$100	\$1,655	\$500	\$1,016	\$2,712	\$355	\$24
1010000	ELEC PLANT IN SERV	\$1,967	\$0	\$0	\$0	\$545	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$2,937	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$4,841	\$102	\$1,265	\$356	\$679	\$1,971	\$255	\$13
1010000	ELEC PLANT IN SERV	\$55,410	\$870	\$14,419	\$4,354	\$8,847	\$23,600	\$3,089	\$211
1010000	ELEC PLANT IN SERV	\$441	\$0	\$37	\$11	\$23	\$60	\$0	\$0
1010000	ELEC PLANT IN SERV	\$37,422	\$820	\$10,201	\$2,871	\$5,425	\$15,893	\$2,060	\$103
1010000	ELEC PLANT IN SERV	\$463	\$0	\$178	\$60	\$463	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$3,900	\$98	\$1,213	\$275	\$302	\$278	\$36	\$2
1010000	ELEC PLANT IN SERV	\$2,154	\$47	\$597	\$165	\$315	\$915	\$159	\$6
1010000	ELEC PLANT IN SERV	\$2,685	\$69	\$851	\$193	\$212	\$1,229	\$112	\$0
1010000	ELEC PLANT IN SERV	\$3,300	\$28	\$346	\$78	\$86	\$501	\$46	\$0
1010000	ELEC PLANT IN SERV	\$44,371	\$315	\$3,917	\$1,102	\$2,102	\$6,103	\$791	\$40
1010000	ELEC PLANT IN SERV	\$4,816	\$76	\$1,253	\$378	\$769	\$2,053	\$289	\$18
1010000	ELEC PLANT IN SERV	\$3,813	\$0	\$3,613	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$358	\$58	\$1,490	\$1,490	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$1,224	\$27	\$334	\$64	\$79	\$820	\$67	\$3
1010000	ELEC PLANT IN SERV	\$159	\$0	\$47	\$158	\$158	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$1,601	\$25	\$417	\$126	\$266	\$683	\$89	\$6
1010000	ELEC PLANT IN SERV	\$58	\$1	\$18	\$4	\$4	\$26	\$2	\$0
1010000	ELEC PLANT IN SERV	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$20	\$0	\$23	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$78	\$4	\$68	\$3	\$3	\$11	\$1	\$1
1010000	ELEC PLANT IN SERV	\$1,655	\$23	\$378	\$14	\$282	\$620	\$81	\$6
1010000	ELEC PLANT IN SERV	\$28,462	\$264	\$7,793	\$2,163	\$4,104	\$12,089	\$1,960	\$78
1010000	ELEC PLANT IN SERV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3034000	\$0	\$42	\$0	\$0	\$342	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3035320	\$586	\$0	\$153	\$46	\$0	\$94	\$291	\$33	\$2
1010000	ELEC PLANT IN SERV	3035330	\$803	\$18	\$219	\$62	\$177	\$341	\$54	\$44	\$2
1010000	ELEC PLANT IN SERV	3100000	\$1306	\$1306	\$546	\$103	\$709	\$557	\$73	\$0	\$0
1010000	ELEC PLANT IN SERV	3101000	\$12170	\$181	\$3167	\$956	\$1943	\$1548	\$678	\$0	\$0
1010000	ELEC PLANT IN SERV	3102000	\$433079	\$877	\$11210	\$33385	\$18364	\$18364	\$2402	\$164	\$0
1010000	ELEC PLANT IN SERV	3103000	\$36504	\$573	\$9499	\$2868	\$5628	\$15661	\$2035	\$138	\$0
1010000	ELEC PLANT IN SERV	3108000	\$37	\$1	\$10	\$3	\$16	\$16	\$16	\$0	\$0
1010000	ELEC PLANT IN SERV	3110000	\$999023	\$15889	\$2919966	\$78496	\$159150	\$425697	\$55697	\$3709	\$0
1010000	ELEC PLANT IN SERV	31120000	\$4098778	\$64370	\$1066583	\$220551	\$654435	\$1747240	\$228511	\$3696	\$0
1010000	ELEC PLANT IN SERV	3140000	\$971639	\$15262	\$262892	\$76360	\$195170	\$414278	\$54181	\$3696	\$0
1010000	ELEC PLANT IN SERV	3150000	\$473109	\$7430	\$123112	\$31173	\$76539	\$201678	\$26376	\$1799	\$0
1010000	ELEC PLANT IN SERV	3157000	\$63	\$1	\$16	\$5	\$10	\$27	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV	3160000	\$3375	\$520	\$8789	\$2654	\$5393	\$14398	\$1853	\$128	\$0
1010000	ELEC PLANT IN SERV	3300000	\$118	\$2	\$118	\$9	\$19	\$50	\$7	\$0	\$0
1010000	ELEC PLANT IN SERV	3301000	\$16878	\$95	\$4392	\$1396	\$7685	\$2188	\$941	\$64	\$0
1010000	ELEC PLANT IN SERV	3301000	\$5531	\$435	\$1458	\$683	\$2358	\$2358	\$308	\$21	\$0
1010000	ELEC PLANT IN SERV	3302000	\$8036	\$126	\$2091	\$631	\$1283	\$3425	\$448	\$31	\$0
1010000	ELEC PLANT IN SERV	3302000	\$86	\$1	\$17	\$5	\$10	\$6	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3303000	\$40	\$2	\$36	\$1	\$22	\$60	\$8	\$0	\$0
1010000	ELEC PLANT IN SERV	3304000	\$258	\$4	\$24	\$20	\$110	\$110	\$12	\$1	\$0
1010000	ELEC PLANT IN SERV	3304000	\$89	\$1	\$87	\$7	\$15	\$39	\$5	\$0	\$0
1010000	ELEC PLANT IN SERV	3305000	\$310	\$5	\$61	\$24	\$49	\$132	\$17	\$1	\$0
1010000	ELEC PLANT IN SERV	3310000	\$2469	\$39	\$643	\$164	\$594	\$1053	\$138	\$9	\$0
1010000	ELEC PLANT IN SERV	3310000	\$7394	\$116	\$1924	\$581	\$1181	\$3152	\$412	\$28	\$0
1010000	ELEC PLANT IN SERV	3311000	\$51307	\$807	\$13375	\$4038	\$8206	\$21910	\$2865	\$195	\$0
1010000	ELEC PLANT IN SERV	3312000	\$4319	\$68	\$1124	\$339	\$690	\$1841	\$241	\$16	\$0
1010000	ELEC PLANT IN SERV	3312000	\$74220	\$1166	\$19134	\$5832	\$11650	\$31639	\$4138	\$282	\$0
1010000	ELEC PLANT IN SERV	3312000	\$364	\$6	\$95	\$29	\$58	\$155	\$20	\$0	\$0
1010000	ELEC PLANT IN SERV	3313000	\$15425	\$242	\$4014	\$1212	\$2463	\$6576	\$860	\$59	\$0
1010000	ELEC PLANT IN SERV	3313000	\$1998	\$31	\$520	\$157	\$319	\$852	\$111	\$8	\$0
1010000	ELEC PLANT IN SERV	3316000	\$12638	\$203	\$3366	\$1016	\$2068	\$5515	\$721	\$48	\$0
1010000	ELEC PLANT IN SERV	3316000	\$43	\$3	\$41	\$3	\$18	\$18	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV	3320000	\$6308	\$99	\$1641	\$495	\$1007	\$2688	\$952	\$24	\$0
1010000	ELEC PLANT IN SERV	3320000	\$23046	\$362	\$5997	\$1811	\$3680	\$9824	\$1285	\$68	\$0
1010000	ELEC PLANT IN SERV	3321000	\$5106	\$5106	\$84598	\$25444	\$51098	\$138598	\$16125	\$1238	\$0
1010000	ELEC PLANT IN SERV	3321000	\$58123	\$913	\$15122	\$4566	\$3240	\$24772	\$3240	\$221	\$0
1010000	ELEC PLANT IN SERV	3322000	\$9242	\$147	\$2431	\$734	\$1492	\$3092	\$521	\$36	\$0
1010000	ELEC PLANT IN SERV	3322000	\$546	\$9	\$142	\$43	\$87	\$233	\$30	\$0	\$0
1010000	ELEC PLANT IN SERV	3323000	\$217	\$3	\$56	\$17	\$35	\$92	\$12	\$1	\$0
1010000	ELEC PLANT IN SERV	3323000	\$63	\$1	\$17	\$5	\$10	\$27	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV	3326000	\$122	\$2	\$32	\$10	\$19	\$52	\$7	\$0	\$0
1010000	ELEC PLANT IN SERV	3330000	\$80958	\$1271	\$21067	\$6381	\$12066	\$34511	\$4514	\$308	\$0
1010000	ELEC PLANT IN SERV	3330000	\$38923	\$611	\$10128	\$3058	\$6210	\$16592	\$2170	\$148	\$0
1010000	ELEC PLANT IN SERV	3340000	\$60	\$1	\$21	\$6	\$13	\$4	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV	3340000	\$56948	\$894	\$14819	\$4435	\$9093	\$24276	\$3175	\$217	\$0
1010000	ELEC PLANT IN SERV	3341000	\$11069	\$174	\$2880	\$1767	\$1767	\$4718	\$817	\$42	\$0
1010000	ELEC PLANT IN SERV	3347000	\$3163	\$50	\$823	\$248	\$505	\$1348	\$176	\$12	\$0
1010000	ELEC PLANT IN SERV	3347000	\$46	\$1	\$12	\$4	\$7	\$20	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV	3350000	\$170	\$3	\$44	\$13	\$27	\$73	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV	3351000	\$2183	\$34	\$568	\$171	\$348	\$930	\$122	\$8	\$0
1010000	ELEC PLANT IN SERV	3353000	\$7	\$0	\$2	\$1	\$3	\$3	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3360000	\$16192	\$254	\$4213	\$1272	\$295	\$6902	\$803	\$62	\$0
1010000	ELEC PLANT IN SERV	3360000	\$1664	\$25	\$407	\$123	\$260	\$667	\$87	\$6	\$0
1010000	ELEC PLANT IN SERV	3401000	\$52	\$0	\$52	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3401000	\$11453	\$181	\$3006	\$908	\$1945	\$4925	\$644	\$44	\$0
1010000	ELEC PLANT IN SERV	3403000	\$17420	\$274	\$4533	\$278	\$278	\$7426	\$871	\$66	\$0
1010000	ELEC PLANT IN SERV	3403000	\$164235	\$2578	\$42737	\$12904	\$26223	\$70111	\$6156	\$625	\$0
1010000	ELEC PLANT IN SERV	3420000	\$10781	\$169	\$2808	\$848	\$1723	\$4600	\$802	\$41	\$0
1010000	ELEC PLANT IN SERV	3430000	\$250642	\$39356	\$652122	\$196906	\$400130	\$1068263	\$138715	\$9530	\$0
1010000	ELEC PLANT IN SERV	3440000	\$353234	\$5547	\$81918	\$27754	\$56399	\$150578	\$19883	\$1343	\$0
1010000	ELEC PLANT IN SERV	3450000	\$248246	\$3915	\$64871	\$19598	\$39004	\$106271	\$13896	\$948	\$0
1010000	ELEC PLANT IN SERV	3460000	\$12367	\$194	\$3218	\$972	\$1975	\$5272	\$689	\$47	\$0
1010000	ELEC PLANT IN SERV	3500000	\$841	\$13	\$219	\$66	\$134	\$359	\$47	\$0	\$0
1010000	ELEC PLANT IN SERV	3501000	\$50963	\$800	\$13262	\$4004	\$8197	\$21725	\$2841	\$194	\$0
1010000	ELEC PLANT IN SERV	3502000	\$148800	\$2339	\$18754	\$11702	\$7379	\$63486	\$6303	\$566	\$0
1010000	ELEC PLANT IN SERV	3520000	\$187799	\$2835	\$13665	\$13184	\$29192	\$71599	\$9362	\$638	\$0
1010000	ELEC PLANT IN SERV	3530000	\$1556658	\$3447	\$405074	\$22331	\$24812	\$663574	\$86783	\$5920	\$0
1010000	ELEC PLANT IN SERV	3534000	\$1386011	\$2139	\$353393	\$106897	\$21716	\$57978	\$7583	\$571	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Allec	Total	Califf	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	\$17,936	\$4,687	\$292	\$15,664	\$911,853	\$1,409	\$7,646	\$1,000	\$68	\$0
1010000	ELEC PLANT IN SERV	\$891,853	\$257,892	\$15,664	\$771,870	\$159,238	\$2,884	\$422,669	\$55,252	\$3,769	\$0
1010000	ELEC PLANT IN SERV	\$871,526	\$174,744	\$10,646	\$760,880	\$52,764	\$17,220	\$286,869	\$26,436	\$2,554	\$0
1010000	OVERHEAD CONDUCTORS & DEVICES	\$912,036	\$297,331	\$14,852	\$797,184	\$71,661	\$146,622	\$388,827	\$50,847	\$3,468	\$0
1010000	UNDERGROUND CONDUIT	\$3,248	\$958	\$3,248	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	UNDERGROUND CONDUCTORS & DEVICES	\$7,487	\$1,048	\$1,116	\$6,371	\$528	\$1,186	\$3,029	\$194	\$13	\$0
1010000	ROADS AND TRAIL	\$11,862	\$3,035	\$1,833	\$10,029	\$916	\$1,862	\$4,971	\$650	\$44	\$0
1010000	LAND AND LAND RIGHTS	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	LAND AND LAND RIGHTS	\$1	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	LAND AND LAND RIGHTS	\$68	\$0	\$0	\$0	\$0	\$0	\$68	\$0	\$0	\$0
1010000	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	LAND AND LAND RIGHTS	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1010000	LAND AND LAND RIGHTS	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1010000	LAND OWNED IN FEE	\$782	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	LAND OWNED IN FEE	\$287	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	LAND OWNED IN FEE	\$8,980	\$8,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	LAND OWNED IN FEE	\$25,841	\$0	\$0	\$0	\$0	\$0	\$25,841	\$0	\$0	\$0
1010000	LAND OWNED IN FEE	\$1,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	LAND OWNED IN FEE	\$584	\$0	\$0	\$0	\$0	\$584	\$0	\$0	\$0	\$0
1010000	LAND OWNED IN FEE	\$48	\$0	\$0	\$0	\$0	\$48	\$0	\$0	\$0	\$0
1010000	LAND RIGHTS	\$975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	LAND RIGHTS	\$1,127	\$0	\$0	\$0	\$0	\$0	\$0	\$1,127	\$0	\$0
1010000	LAND RIGHTS	\$4,423	\$4,423	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	LAND RIGHTS	\$11,161	\$0	\$0	\$0	\$0	\$0	\$11,161	\$0	\$0	\$0
1010000	LAND RIGHTS	\$11,161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	LAND RIGHTS	\$250	\$0	\$0	\$0	\$0	\$250	\$0	\$0	\$0	\$0
1010000	LAND RIGHTS	\$1,969	\$0	\$0	\$0	\$0	\$1,969	\$0	\$0	\$0	\$0
1010000	STRUCTURES & IMPROVEMENTS	\$2,789	\$0	\$0	\$0	\$0	\$2,789	\$0	\$0	\$0	\$0
1010000	STRUCTURES & IMPROVEMENTS	\$4,195	\$4,195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	STRUCTURES & IMPROVEMENTS	\$2,171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	STRUCTURES & IMPROVEMENTS	\$46,108	\$0	\$0	\$0	\$0	\$0	\$46,108	\$0	\$0	\$0
1010000	STRUCTURES & IMPROVEMENTS	\$2,464	\$0	\$0	\$0	\$0	\$2,464	\$0	\$0	\$0	\$0
1010000	STRUCTURES & IMPROVEMENTS	\$10,015	\$0	\$0	\$0	\$0	\$10,015	\$0	\$0	\$0	\$0
1010000	STRUCTURES & IMPROVEMENTS	\$1,987	\$0	\$0	\$0	\$0	\$1,987	\$0	\$0	\$0	\$0
1010000	STATION EQUIPMENT	\$22,143	\$0	\$0	\$0	\$0	\$22,143	\$0	\$0	\$0	\$0
1010000	STATION EQUIPMENT	\$213,133	\$213,133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	STATION EQUIPMENT	\$47,347	\$0	\$0	\$0	\$0	\$47,347	\$0	\$0	\$0	\$0
1010000	STATION EQUIPMENT	\$110,183	\$0	\$0	\$0	\$0	\$110,183	\$0	\$0	\$0	\$0
1010000	STATION EQUIPMENT	\$217	\$0	\$0	\$0	\$0	\$217	\$0	\$0	\$0	\$0
1010000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$389	\$0	\$0	\$0	\$0	\$389	\$0	\$0	\$0	\$0
1010000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$3,502	\$0	\$0	\$0	\$0	\$3,502	\$0	\$0	\$0	\$0
1010000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$5,752	\$0	\$0	\$0	\$0	\$5,752	\$0	\$0	\$0	\$0
1010000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$916	\$0	\$0	\$0	\$0	\$916	\$0	\$0	\$0	\$0
1010000	STATION EQUIPMENT-SUPERVISORY & ALARM	\$1,948	\$0	\$0	\$0	\$0	\$1,948	\$0	\$0	\$0	\$0
1010000	"POLES, TOWERS AND FIXTURES"	\$85	\$0	\$0	\$0	\$0	\$85	\$0	\$0	\$0	\$0
1010000	"POLES, TOWERS AND FIXTURES"	\$57,028	\$57,028	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	"POLES, TOWERS AND FIXTURES"	\$72,292	\$0	\$0	\$0	\$0	\$72,292	\$0	\$0	\$0	\$0
1010000	"POLES, TOWERS AND FIXTURES"	\$335,875	\$335,875	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	"POLES, TOWERS AND FIXTURES"	\$328,427	\$0	\$0	\$0	\$0	\$328,427	\$0	\$0	\$0	\$0
1010000	"POLES, TOWERS AND FIXTURES"	\$93,366	\$0	\$0	\$0	\$0	\$93,366	\$0	\$0	\$0	\$0
1010000	"POLES, TOWERS AND FIXTURES"	\$104,567	\$0	\$0	\$0	\$0	\$104,567	\$0	\$0	\$0	\$0
1010000	"POLES, TOWERS AND FIXTURES"	\$22,060	\$0	\$0	\$0	\$0	\$22,060	\$0	\$0	\$0	\$0
1010000	OVERHEAD CONDUCTORS & DEVICES	\$32,986	\$0	\$0	\$0	\$0	\$32,986	\$0	\$0	\$0	\$0
1010000	OVERHEAD CONDUCTORS & DEVICES	\$34,848	\$0	\$0	\$0	\$0	\$34,848	\$0	\$0	\$0	\$0
1010000	OVERHEAD CONDUCTORS & DEVICES	\$238,632	\$238,632	\$0	\$0	\$0	\$0	\$0	\$34,848	\$0	\$0
1010000	OVERHEAD CONDUCTORS & DEVICES	\$214,521	\$0	\$0	\$0	\$0	\$214,521	\$0	\$0	\$0	\$0
1010000	OVERHEAD CONDUCTORS & DEVICES	\$59,092	\$0	\$0	\$0	\$0	\$59,092	\$0	\$0	\$0	\$0
1010000	OVERHEAD CONDUCTORS & DEVICES	\$85,550	\$0	\$0	\$0	\$0	\$85,550	\$0	\$0	\$0	\$0
1010000	OVERHEAD CONDUCTORS & DEVICES	\$12,170	\$0	\$0	\$0	\$0	\$12,170	\$0	\$0	\$0	\$0
1010000	OVERHEAD CONDUCTORS & DEVICES	\$16,115	\$16,115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	UNDERGROUND CONDUIT	\$8,258	\$0	\$0	\$0	\$0	\$8,258	\$0	\$0	\$0	\$0
1010000	UNDERGROUND CONDUIT	\$86,223	\$0	\$0	\$0	\$0	\$86,223	\$0	\$0	\$0	\$0
1010000	UNDERGROUND CONDUIT	\$173,978	\$0	\$0	\$0	\$0	\$173,978	\$0	\$0	\$0	\$0
1010000	UNDERGROUND CONDUIT	\$15,478	\$0	\$0	\$0	\$0	\$15,478	\$0	\$0	\$0	\$0
1010000	UNDERGROUND CONDUIT	\$15,936	\$0	\$0	\$0	\$0	\$15,936	\$0	\$0	\$0	\$0
1010000	UNDERGROUND CONDUIT	\$4,028	\$0	\$0	\$0	\$0	\$4,028	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

13 Month Average as of June 2013

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3670000	\$17,426	\$17,426	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	\$2,023	\$2,023	\$0	\$0	\$0	\$0	\$0	\$25,923	\$0
1010000	ELEC PLANT IN SERV	3670000	\$43,024	\$43,024	\$161,024	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	\$275,270	\$275,270	\$0	\$0	\$0	\$476,200	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	\$22,970	\$22,970	\$0	\$0	\$22,970	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	\$4,593	\$4,593	\$0	\$0	\$4,593	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3670000	\$16,824	\$16,824	\$0	\$0	\$16,824	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	\$19,938	\$19,938	\$0	\$0	\$19,938	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	\$40,372	\$40,372	\$400,372	\$0	\$0	\$0	\$0	\$71,372	\$0
1010000	ELEC PLANT IN SERV	3680000	\$40,372	\$40,372	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	\$100,480	\$100,480	\$0	\$0	\$0	\$438,480	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	\$87,438	\$87,438	\$0	\$0	\$87,438	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3680000	\$13,042	\$13,042	\$0	\$0	\$13,042	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3690000	\$8,767	\$8,767	\$0	\$0	\$0	\$0	\$0	\$7,767	\$0
1010000	ELEC PLANT IN SERV	3690000	\$7,227	\$7,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3690000	\$19,065	\$19,065	\$0	\$0	\$0	\$73,864	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3690000	\$14,869	\$14,869	\$0	\$0	\$14,869	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3690000	\$2,570	\$2,570	\$155,270	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3690000	\$16,884	\$16,884	\$0	\$0	\$0	\$0	\$161,884	\$0	\$0
1010000	ELEC PLANT IN SERV	3690000	\$33,650	\$33,650	\$0	\$0	\$33,650	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3690000	\$26,930	\$26,930	\$0	\$0	\$26,930	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3690000	\$8,650	\$8,650	\$0	\$0	\$8,650	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	\$4,000	\$4,000	\$0	\$0	\$0	\$0	\$0	\$13,527	\$0
1010000	ELEC PLANT IN SERV	3700000	\$13,527	\$13,527	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	\$69,672	\$69,672	\$0	\$0	\$0	\$0	\$19,918	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	\$13,010	\$13,010	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	\$11,961	\$11,961	\$0	\$0	\$11,961	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	\$2,166	\$2,166	\$0	\$0	\$2,166	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	\$271	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	\$1,668	\$1,668	\$0	\$0	\$0	\$0	\$0	\$1,668	\$0
1010000	ELEC PLANT IN SERV	3710000	\$2,525	\$2,525	\$2,525	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	\$4,008	\$4,008	\$0	\$0	\$0	\$4,008	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	\$5,716	\$5,716	\$0	\$0	\$5,716	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	\$1,450	\$1,450	\$0	\$0	\$1,450	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	\$694	\$694	\$0	\$0	\$0	\$0	\$0	\$694	\$0
1010000	ELEC PLANT IN SERV	3720000	\$22,435	\$22,435	\$0	\$0	\$0	\$0	\$23,965	\$0	\$0
1010000	ELEC PLANT IN SERV	3720000	\$4,094	\$4,094	\$0	\$0	\$4,094	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3720000	\$7,843	\$7,843	\$0	\$0	\$7,843	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3720000	\$2,236	\$2,236	\$0	\$0	\$2,236	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3720000	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$33	\$0
1010000	ELEC PLANT IN SERV	3720000	\$1,441	\$1,441	\$0	\$0	\$0	\$1,441	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3720000	\$636	\$636	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3720000	\$1,208	\$1,208	\$860	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3720000	\$4,376	\$4,376	\$0	\$0	\$0	\$0	\$0	\$100	\$0
1010000	ELEC PLANT IN SERV	3720000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3720000	\$5,697	\$5,697	\$173	\$0	\$0	\$0	\$2,377	\$308	\$0
1010000	ELEC PLANT IN SERV	3720000	\$1,099	\$1,099	\$0	\$0	\$0	\$0	\$2,443	\$0	\$0
1010000	ELEC PLANT IN SERV	3720000	\$1,417	\$1,417	\$0	\$0	\$1,417	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3720000	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3720000	\$84	\$84	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3720000	\$52	\$52	\$0	\$0	\$0	\$0	\$84	\$0	\$0
1010000	ELEC PLANT IN SERV	3720000	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3720000	\$1,629	\$1,629	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3720000									



Electric Plant in Service with Unclassified Plant (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 20.10 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alaska	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV		\$7,984	\$2,206	\$2,548	\$577	\$635	\$3,983	\$535	\$0
3900000	STRUCTURES AND IMPROVEMENTS	CA	\$10,917	\$0	\$0	\$0	\$0	\$0	\$10,917	\$0
3900000	STRUCTURES AND IMPROVEMENTS	OR	\$28,662	\$0	\$28,663	\$0	\$0	\$0	\$0	\$0
3900000	STRUCTURES AND IMPROVEMENTS	SE	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3900000	STRUCTURES AND IMPROVEMENTS	SG	\$7,258	\$1,269	\$1,269	\$570	\$1,189	\$3,084	\$405	\$28
3900000	STRUCTURES AND IMPROVEMENTS	UT	\$76,983	\$1,677	\$20,862	\$3,871	\$11,989	\$2,804	\$4,212	\$71
3900000	STRUCTURES AND IMPROVEMENTS	WA	\$10,963	\$0	\$0	\$0	\$0	\$40,963	\$0	\$0
3900000	STRUCTURES AND IMPROVEMENTS	WY	\$1,053	\$0	\$0	\$11,005	\$0	\$0	\$0	\$0
3900000	STRUCTURES AND IMPROVEMENTS	WYU	\$6,959	\$0	\$0	\$0	\$6,959	\$0	\$0	\$0
3900000	STRUCTURES AND IMPROVEMENTS	WYU	\$2,777	\$0	\$0	\$5,277	\$0	\$0	\$0	\$0
3900000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	\$551	\$851	\$0	\$246	\$271	\$1,570	\$143	\$0
3900000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	\$3,493	\$66	\$1,066	\$0	\$0	\$0	\$0	\$0
3900000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	\$77	\$0	\$5,207	\$0	\$0	\$0	\$77	\$0
3900000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	\$5,207	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3900000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	\$16,289	\$863	\$4,511	\$1,269	\$2,421	\$7,028	\$911	\$46
3900000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	\$2,200	\$0	\$0	\$0	\$0	\$20	\$0	\$0
3900000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WY	\$4,716	\$0	\$0	\$2,500	\$0	\$0	\$0	\$0
3900000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	\$39	\$0	\$0	\$0	\$4,718	\$0	\$0	\$0
3900000	STRUCTURES & IMPROVEMENTS - PANELS	CA	\$39	\$39	\$0	\$0	\$66	\$0	\$0	\$0
3900000	STRUCTURES & IMPROVEMENTS - PANELS	OR	\$11	\$11	\$138	\$31	\$54	\$2,000	\$16	\$0
3900000	STRUCTURES & IMPROVEMENTS - PANELS	OR	\$245	\$0	\$245	\$0	\$0	\$0	\$0	\$0
3900000	STRUCTURES & IMPROVEMENTS - PANELS	SG	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3900000	STRUCTURES & IMPROVEMENTS - PANELS	UT	\$4,639	\$106	\$1,319	\$371	\$708	\$2,055	\$266	\$13
3900000	STRUCTURES & IMPROVEMENTS - PANELS	WA	\$97	\$0	\$0	\$0	\$0	\$87	\$0	\$0
3900000	STRUCTURES & IMPROVEMENTS - PANELS	WY	\$16	\$0	\$0	\$10	\$0	\$0	\$0	\$0
3900000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	\$16	\$0	\$0	\$146	\$0	\$0	\$0	\$0
3900000	OFFICE FURNITURE	CA	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3900000	OFFICE FURNITURE	OR	\$2,308	\$59	\$0	\$0	\$0	\$1,922	\$67	\$0
3900000	OFFICE FURNITURE	OR	\$1,808	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3900000	OFFICE FURNITURE	SG	\$2,733	\$36	\$1,650	\$179	\$363	\$968	\$0	\$0
3900000	OFFICE FURNITURE	UT	\$16,094	\$355	\$4,414	\$1,242	\$2,969	\$9,078	\$671	\$45
3900000	OFFICE FURNITURE	WA	\$468	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3900000	OFFICE FURNITURE	WY	\$68	\$0	\$0	\$465	\$0	\$0	\$0	\$0
3900000	OFFICE FURNITURE	WYU	\$24	\$0	\$0	\$0	\$494	\$0	\$0	\$0
3900000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3900000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	\$619	\$167	\$1,957	\$43	\$60	\$2,928	\$257	\$0
3900000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3900000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	\$1,588	\$0	\$1,588	\$0	\$0	\$0	\$0	\$0
3900000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
3900000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	\$421	\$79	\$11,478	\$143	\$274	\$768	\$103	\$7
3900000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	\$2,465	\$223	\$11,478	\$3,238	\$6,161	\$17,685	\$2,318	\$116
3900000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	\$240	\$0	\$0	\$0	\$0	\$2,285	\$0	\$0
3900000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WY	\$240	\$0	\$0	\$789	\$0	\$0	\$0	\$0
3900000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	\$0	\$0	\$0	\$0	\$2,300	\$0	\$0	\$0
3900000	OFFICE EQUIPMENT	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3900000	OFFICE EQUIPMENT	OR	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
3900000	OFFICE EQUIPMENT	OR	\$10	\$0	\$2	\$0	\$11	\$3	\$0	\$0
3900000	OFFICE EQUIPMENT	OR	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3900000	OFFICE EQUIPMENT	SG	\$670	\$11	\$174	\$59	\$197	\$388	\$37	\$3
3900000	OFFICE EQUIPMENT	UT	\$65	\$15	\$181	\$0	\$0	\$385	\$27	\$0
3900000	OFFICE EQUIPMENT	WA	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3900000	OFFICE EQUIPMENT	WY	\$23	\$0	\$0	\$23	\$0	\$0	\$0	\$0
3900000	OFFICE EQUIPMENT	WYU	\$20	\$0	\$0	\$0	\$60	\$0	\$0	\$0
3900000	OFFICE EQUIPMENT	WYU	\$6	\$0	\$0	\$0	\$6	\$0	\$0	\$0
3920100	1/4 TON MINI-PICKUPS AND VANS	CA	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3920100	1/4 TON MINI-PICKUPS AND VANS	OR	\$1,999	\$0	\$1,999	\$0	\$0	\$0	\$0	\$0
3920100	1/4 TON MINI-PICKUPS AND VANS	SG	\$452	\$7	\$118	\$68	\$72	\$183	\$25	\$2
3920100	1/4 TON MINI-PICKUPS AND VANS	UT	\$1,155	\$25	\$315	\$68	\$169	\$491	\$64	\$3
3920100	1/4 TON MINI-PICKUPS AND VANS	WA	\$2,466	\$0	\$0	\$0	\$2,466	\$0	\$0	\$0
3920100	1/4 TON MINI-PICKUPS AND VANS	WY	\$62	\$0	\$0	\$62	\$0	\$0	\$0	\$0
3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	\$464	\$0	\$0	\$464	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV		\$31	\$0	\$0	\$0	\$31	\$0	\$0	\$0

Electric Plant in Service with Unclassified Plant (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Allec	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	EERC	Other
1010000	ELEC PLANT IN SERV		\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$14	\$0
1010000	ELEC PLANT IN SERV	IDU	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$54	\$0	\$0	\$0	\$0	\$0	\$23	\$31	\$0
1010000	ELEC PLANT IN SERV	WA	\$238	\$0	\$0	\$0	\$0	\$0	\$0	\$15	\$0
1010000	ELEC PLANT IN SERV	UT	\$238	\$0	\$0	\$0	\$0	\$0	\$28	\$11	\$0
1010000	ELEC PLANT IN SERV	WY	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$135	\$0
1010000	ELEC PLANT IN SERV	OR	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$712	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$264	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$264	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$3416	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$3416	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$678	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$678	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$1913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$1913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYP	\$1913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$1913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Allec	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	OR	\$10,749		\$0	\$10,749	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SE	\$5		\$0	\$1	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$24,887		\$6,476	\$1,855	\$3,874	\$10,689	\$2	\$1,937	\$85
1010000	ELEC PLANT IN SERV	UT	\$3,268		\$1,027	\$269	\$361	\$1,607	\$1,607	\$0	\$10
1010000	ELEC PLANT IN SERV	WA	\$2,608		\$0	\$0	\$0	\$12,608	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$2,801		\$0	\$2,801	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$3,843		\$0	\$0	\$3,843	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$483		\$0	\$0	\$483	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ILU	\$1,372		\$483	\$0	\$0	\$0	\$1,372	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$9,360		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$5,235		\$1,748	\$528	\$1,073	\$2,894	\$0	\$276	\$0
1010000	ELEC PLANT IN SERV	UT	\$7,921		\$116	\$400	\$1,621	\$2,212	\$2,871	\$14	\$0
1010000	ELEC PLANT IN SERV	WA	\$1,891		\$0	\$1,801	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$2,682		\$0	\$2,682	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$24		\$0	\$0	\$24	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$1,724		\$0	\$0	\$0	\$0	\$1,724	\$0	\$0
1010000	ELEC PLANT IN SERV	ILU	\$6,375		\$6,375	\$0	\$0	\$0	\$0	\$1,946	\$0
1010000	ELEC PLANT IN SERV	OR	\$10		\$10	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$36		\$36	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$70		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$6,305		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$1,662		\$0	\$1,662	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$428		\$0	\$0	\$428	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$173		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ILU	\$171		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$33		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$724		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$208		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$1,740		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$208		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$1,650		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$1,650		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ILU	\$2,028		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$12,882		\$12,882	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$1,245		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$87		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$16,884		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$3,365		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$4,283		\$0	\$0	\$4,283	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$1,110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ILU	\$413		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$3,670		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$19		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$53		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$28		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$55		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$28		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$28		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ILU	\$29,808		\$29,808	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$772		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$1,624		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$850		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$1,057		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$9,186		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$154		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$287		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	ILU	\$18,431		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$1,850		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$3,734		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$833		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WA	\$1,685		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WY	\$1,679		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$10		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$5,241		\$62	\$412	\$837	\$2,234	\$292	\$1	\$0
1010000	ELEC PLANT IN SERV	ILU	\$153		\$3	\$12	\$22	\$65	\$6	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$3,985		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SG	\$973		\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)
 13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3981300	\$1,078	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3981300	\$648	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$3,932	\$3,932	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$2,865	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$1,730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$467,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$1,169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$1,895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$69,455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$4,133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$17,618	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$4,421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$2,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$2,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$2,082	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$2,410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$621	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$1,087	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$2,123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$2,019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$888	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3982100	\$2,635	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3982200	\$52,555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3983000	\$41,501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3984100	\$13,615	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3984400	\$3,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3984500	\$73,629	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3984700	\$9,116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3984800	\$19,771	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3984900	\$17,072	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3985100	\$1,248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3985200	\$6,158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3985000	\$2,443	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3985100	\$400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3987000	\$38,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	140109	\$23,518,413	\$5,818,444	\$6,435,108	\$1,803,766	\$3,415,527	\$9,997,011	\$1,284,042	\$63,936	\$0
1010000	ELEC PLANT IN SERV	140129	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	140138	\$3,068	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	140148	\$5,969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	140169	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	140189	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	140189	\$1,098	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	140189	\$3,660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	140189	\$131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	140189	\$507	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	140209	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	141209	\$194	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3601000	\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT PUR OR SOLD	0	\$13,968	\$497	\$3,284	\$839	\$1,665	\$6,886	\$834	\$489	\$34
1020000	ELEC PLANT PUR OR SOLD	0	\$38	\$1	\$10	\$3	\$6	\$16	\$2	\$2	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1020000 Total	COMP CON NOT CLASS	0	\$38	\$1	\$10	\$3	\$6	\$16	\$2	\$0	\$0
1060000	SAPERROR	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000 Total	DIST COMP CONST NOT	0	\$656	\$656	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	\$786	\$786	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	\$4,540	\$4,540	\$0	\$0	\$0	\$0	\$786	\$0	\$0
1061000	DIST COMP CONST NOT	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	\$8,644	\$8,644	\$0	\$0	\$0	\$8,644	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	\$1,165	\$1,165	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	\$2,890	\$2,890	\$0	\$0	\$2,890	\$0	\$0	\$0	\$0
1061000 Total	TRAN COMP CONST NOT	0	\$18,671	\$656	\$4,540	\$1,165	\$2,890	\$8,644	\$786	\$0	\$0
1062000	PROD COMP CONST NOT	0	\$73,678	\$1,157	\$19,173	\$5,789	\$11,764	\$31,408	\$4,108	\$280	\$0
1063000	PROD COMP CONST NOT	0	\$1,967	\$31	\$512	\$155	\$314	\$638	\$110	\$7	\$0
1063000 Total	PROD COMP CONST NOT	0	\$1,967	\$31	\$512	\$155	\$314	\$638	\$110	\$7	\$0
1064000	GEN COMP CONST NOT	0	\$6,198	\$136	\$1,689	\$475	\$907	\$2,632	\$341	\$17	\$0
1064000	GEN COMP CONST NOT	0	\$6,198	\$136	\$1,689	\$475	\$907	\$2,632	\$341	\$17	\$0
Grand Total			\$23,605,170	\$520,328	\$6,457,637	\$1,610,513	\$3,429,733	\$10,033,632	\$1,288,919	\$64,206	\$0

**Rocky Mountain Power
Utah General Rate Case – June 2015
B.9 Capital Lease Plant**

Page 1: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.9 – Capital Lease'*



Capital Lease (Actuals)

13 Month Average as of June 2013

Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	OR	\$5,882	\$0	\$5,882	\$0	\$0	\$0	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS	SG	\$530	\$530	\$8,781	\$2,651	\$5,388	\$14,385	\$1,881	\$128	\$0
1011000	PRPTY UND CPTL LSS	UT	\$12,662	\$277	\$3,628	\$971	\$1,853	\$5,378	\$697	\$35	\$0
1011000	PRPTY UND CPTL LSS	WYP	\$11,714	\$0	\$0	\$0	\$0	\$11,714	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS	OR	\$1,388	\$0	\$0	\$0	\$1,388	\$0	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS	SG	\$65,393	\$807	\$18,115	\$3,623	\$8,628	\$31,478	\$2,578	\$163	\$0
1011000	PRPTY UND CPTL LSS	UT	\$1,314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1011500	CAP LEASES#ACCM AMRT	OR	\$1,314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1011500	CAP LEASES#ACCM AMRT	SG	\$2,712	\$43	\$706	\$213	\$433	\$1,156	\$151	\$10	\$0
1011500	CAP LEASES#ACCM AMRT	SO	\$139	\$3	\$38	\$11	\$20	\$59	\$8	\$0	\$0
1011500	CAP LEASES#ACCM AMRT	UT	\$1,025	\$0	\$0	\$0	\$0	\$1,025	\$0	\$0	\$0
1011500	CAP LEASES#ACCM AMRT	WYP	\$537	\$0	\$0	\$0	\$537	\$0	\$0	\$0	\$0
1011500	CAP LEASES#ACCM AMRT	WYP	\$5,449	\$40	\$1,982	\$202	\$950	\$2,122	\$144	\$10	\$0
1011500	CAP LEASES#ACCM AMRT	OR	\$38	\$0	\$88	\$0	\$0	\$0	\$0	\$0	\$0
1011950	CAP LEASES#ACCM AMRT	SG	\$630	\$10	\$164	\$50	\$101	\$269	\$35	\$2	\$0
1011950	CAP LEASES#ACCM AMRT	SO	\$6,005	\$132	\$1,637	\$461	\$878	\$2,550	\$330	\$17	\$0
1011950	CAP LEASES#ACCM AMRT	UT	\$176	\$0	\$0	\$0	\$176	\$0	\$0	\$0	\$0
1011950	CAP LEASES#ACCM AMRT	WYP	\$6,909	\$141	\$1,899	\$510	\$1,155	\$2,819	\$366	\$19	\$0
1110000	AC PR AMR EL PT SR	OR	\$1,362	\$0	\$1,362	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	SG	\$2,898	\$46	\$754	\$228	\$463	\$1,235	\$162	\$11	\$0
1110000	AC PR AMR EL PT SR	SO	\$381	\$9	\$107	\$30	\$57	\$166	\$22	\$1	\$0
1110000	AC PR AMR EL PT SR	UT	\$908	\$0	\$0	\$0	\$0	\$908	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$554	\$0	\$0	\$0	\$554	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$5,330	\$37	\$2,009	\$198	\$959	\$1,977	\$140	\$10	\$0
1119000	AC PR AMR EL PT SR-O	OR	\$88	\$0	\$88	\$0	\$0	\$0	\$0	\$0	\$0
1119000	AC PR AMR EL PT SR-O	SG	\$630	\$10	\$164	\$50	\$101	\$269	\$35	\$2	\$0
1119000	AC PR AMR EL PT SR-O	SO	\$6,005	\$132	\$1,637	\$461	\$878	\$2,550	\$330	\$17	\$0
1119000	AC PR AMR EL PT SR-O	UT	\$176	\$0	\$0	\$0	\$176	\$0	\$0	\$0	\$0
1119000	AC PR AMR EL PT SR-O	WYP	\$6,909	\$141	\$1,899	\$510	\$1,155	\$2,819	\$366	\$19	\$0
Grand Total			\$54,614	\$731	\$14,125	\$3,223	\$6,720	\$27,378	\$2,295	\$143	\$0

**Rocky Mountain Power
Utah General Rate Case – June 2015
B.10 Plant Held For Future Use**

Page 1: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.10 – PHFU'*



Plant Held for Future Use (Actuals)

13 Month Average as of June 2013

Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	SG	\$8,923	\$140	\$2,322	\$701	\$1,425	\$3,804	\$497	\$34	\$0
1050000	EL PLT HLD FTR USE	SG	\$2,886	\$45	\$751	\$227	\$461	\$1,230	\$161	\$11	\$0
1050000	EL PLT HLD FTR USE	SG	\$350	\$5	\$91	\$27	\$56	\$149	\$20	\$1	\$0
1050000	EL PLT HLD FTR USE	CA	\$631	\$631	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	OR	\$746	\$0	\$746	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	UT	\$4,140	\$0	\$0	\$0	\$0	\$4,140	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	OR	\$3,508	\$0	\$3,508	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE	SE	\$953	\$14	\$236	\$71	\$188	\$400	\$60	\$4	\$0
1050000 Total			\$22,137	\$836	\$7,654	\$1,027	\$2,109	\$9,723	\$738	\$50	\$0
1059000	EL PLT HLD FTR USE-O	SE	\$26,646	\$398	\$6,602	\$1,991	\$4,695	\$11,184	\$1,672	\$104	\$0
1059000	EL PLT HLD FTR USE-O	CA	\$315	\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1059000 Total			\$26,961	\$713	\$6,602	\$1,991	\$4,695	\$11,184	\$1,672	\$104	\$0
Grand Total			\$49,098	\$1,549	\$14,257	\$3,017	\$6,804	\$20,907	\$2,410	\$154	\$0

Rocky Mountain Power
Utah General Rate Case – June 2015
B.11 Miscellaneous Deferred Debits

Page 1: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.11 – Misc. Deferred Debits'*



Deferred Debits (Actuals)
 13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000	MS DEF DR-OTH WIP	SE	\$2,631	\$39	\$652	\$197	\$464	\$1,104	\$165	\$10	\$0
1861200 Total			\$2,631	\$39	\$652	\$197	\$464	\$1,104	\$165	\$10	\$0
1861200	FINANCING COSTS DEFR	SO	\$128	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0
1861200	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1861200	DEFERRED - S-3 SHELF AGREEMENT COSTS	OTHER	\$2,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,298
1861200	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$205
1861200	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$155
1861200	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	\$756	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$756
1861200 Total			\$3,643	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$3,413
1865000	DEFERRED Longwall Costs	SE	\$1,199	\$18	\$297	\$90	\$211	\$503	\$75	\$5	\$0
1865000	BRIDGER DEFERRED BILLINGS	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	\$3,352	\$50	\$831	\$250	\$691	\$1,407	\$210	\$13	\$0
1865000	DEFERRED COAL COSTS ARCH SETTLEMENT	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	Deferred Coal Costs - Naughton Contract	SE	\$5,505	\$82	\$1,364	\$411	\$970	\$2,310	\$345	\$22	\$0
1865000	LT Prepaid Coal Costs	SE	\$2,019	\$30	\$500	\$151	\$356	\$848	\$127	\$8	\$0
1865000	ColoWyo Royalty Reduction Receivable	SE	\$318	\$5	\$79	\$24	\$56	\$134	\$20	\$1	\$0
1865000 Total			\$12,393	\$185	\$3,071	\$926	\$2,183	\$5,201	\$778	\$48	\$0
1867000	DEFERRED CHARGES	SE	\$46	\$1	\$11	\$3	\$8	\$19	\$3	\$0	\$0
1867000 Total			\$46	\$1	\$11	\$3	\$8	\$19	\$3	\$0	\$0
1868000	LAKE SIDE MAINT. PREPAYMENT - CURRENT	SG	\$4,531	\$71	\$1,179	\$356	\$723	\$1,931	\$253	\$17	\$0
1868000	PREPAID OUTAGE MAINTENANCE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	Current Creek Maint Prepayment - Current	SG	\$4,741	\$74	\$1,234	\$372	\$757	\$2,021	\$264	\$18	\$0
1868000	TGS BUYOUT	SG	\$110	\$2	\$29	\$9	\$18	\$47	\$6	\$0	\$0
1868000	LAKEVIEW BUYOUT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	JOSEPH SETTLEMENT	SG	\$698	\$11	\$182	\$55	\$112	\$298	\$39	\$3	\$0
1868000	MEAD-PHOENIX AVAILABILITY & TRANS CHARGE	SG	\$13,001	\$204	\$3,363	\$1,022	\$2,076	\$5,542	\$725	\$49	\$0
1868000	CLARK FIRM TRANSMISSION	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	BOGUS CREEK SETTLEMENT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	LACOMB IRRIGATION	SG	\$415	\$7	\$108	\$33	\$66	\$177	\$23	\$2	\$0
1868000	BOGUS CREEK	SG	\$1,118	\$18	\$291	\$88	\$179	\$477	\$62	\$4	\$0
1868000	POINT-TO-POINT TRANS RESERVATIONS	SG	\$2,874	\$45	\$748	\$226	\$459	\$1,225	\$160	\$11	\$0
1868000	JIM BOYD HYDRO BUYOUT	SG	\$90	\$1	\$23	\$7	\$14	\$38	\$5	\$0	\$0
1868000	LGIA LT Transmission Prepaid	OTHER	\$161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$161
1868000	BPA LT TRANSMISSION PREPAID	OTHER	\$7,881	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,881
1868000	LT Prepaid RECs for RPS (OR)	OTHER	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
1868000	LT LAKE SIDE MAINT PREPAYMENT	SG	\$12,921	\$203	\$3,362	\$1,015	\$2,063	\$5,508	\$720	\$49	\$0
1868000	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	\$9,706	\$152	\$2,526	\$763	\$1,550	\$4,138	\$541	\$37	\$0
1868000	LT Current Creek CSA Maint Prepayment	SG	\$1,276	\$20	\$332	\$100	\$204	\$544	\$71	\$5	\$0
1868000 Total			\$59,578	\$809	\$13,397	\$4,045	\$8,220	\$21,946	\$2,870	\$196	\$8,036
1868200	DEFERRED MONTANA COLSTRIP PLANT COSTS	SG	\$925	\$15	\$241	\$73	\$148	\$394	\$52	\$4	\$0
1868200 Total			\$925	\$15	\$241	\$73	\$148	\$394	\$52	\$4	\$0
1869000	FIRTH COGENERATION BUYOUT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	HERMISTON SWAP	SG	\$4,049	\$64	\$1,054	\$318	\$647	\$1,726	\$226	\$15	\$0
1869000	LT Prepaid IBEW 67 Pension Contribution	OTHER	\$5,935	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,935
1869000 Total			\$9,984	\$64	\$1,054	\$318	\$647	\$1,726	\$226	\$15	\$5,935
Grand Total			\$89,091	\$1,115	\$18,460	\$5,572	\$11,668	\$30,446	\$4,100	\$274	\$17,444

**Rocky Mountain Power
Utah General Rate Case – June 2015
B.13 Materials & Supplies**

Page 1 – Page 4: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.13 – Materials & Supplies'*



Material & Supplies (Actuals)

13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVENTORY-CARBON	SE	\$2,636	\$39	\$653	\$197	\$464	\$1,106	\$1,106	\$165	\$10
1511100 Total			\$2,636	\$39	\$653	\$197	\$464	\$1,106	\$1,106	\$165	\$10
1511120	COAL INVENTORY-HUNTER	SE	\$75,134	\$1,123	\$18,617	\$5,613	\$13,238	\$31,535	\$4,715	\$293	\$0
1511120 Total			\$75,134	\$1,123	\$18,617	\$5,613	\$13,238	\$31,535	\$4,715	\$293	\$0
1511130	COAL INVENTORY-HTG	SE	\$2,289	\$483	\$8,001	\$2,412	\$5,689	\$13,552	\$2,026	\$126	\$0
1511130 Total			\$2,289	\$483	\$8,001	\$2,412	\$5,689	\$13,552	\$2,026	\$126	\$0
1511140	COAL INVENTORY-JB	SE	\$25,824	\$386	\$6,399	\$1,929	\$4,550	\$10,839	\$1,621	\$101	\$0
1511140 Total			\$25,824	\$386	\$6,399	\$1,929	\$4,550	\$10,839	\$1,621	\$101	\$0
1511160	COAL INVENTORY-NAUGHTON	SE	\$11,429	\$171	\$2,832	\$854	\$2,014	\$4,797	\$717	\$45	\$0
1511160 Total			\$11,429	\$171	\$2,832	\$854	\$2,014	\$4,797	\$717	\$45	\$0
1511170	COAL INVENTORY-PP	SE	\$45,423	\$679	\$11,295	\$3,393	\$6,003	\$19,065	\$2,851	\$177	\$0
1511170 Total			\$45,423	\$679	\$11,295	\$3,393	\$6,003	\$19,065	\$2,851	\$177	\$0
1511180	COAL INVENTORY-WYODAK	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511180 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511200	COAL INVENTORY-CHOLLA	SE	\$12,138	\$181	\$3,009	\$907	\$2,139	\$5,095	\$762	\$47	\$0
1511200 Total			\$12,138	\$181	\$3,009	\$907	\$2,139	\$5,095	\$762	\$47	\$0
1511300	COAL INVENTORY-COLSTRIP	SE	\$1,393	\$21	\$345	\$104	\$246	\$585	\$87	\$5	\$0
1511300 Total			\$1,393	\$21	\$345	\$104	\$246	\$585	\$87	\$5	\$0
1511400	COAL INVENTORY-CRAIG	SE	\$7,492	\$112	\$1,856	\$560	\$1,320	\$3,144	\$470	\$29	\$0
1511400 Total			\$7,492	\$112	\$1,856	\$560	\$1,320	\$3,144	\$470	\$29	\$0
1511500	COAL INV- DEER CREEK	SE	\$354	\$5	\$88	\$26	\$62	\$149	\$22	\$1	\$0
1511500 Total			\$354	\$5	\$88	\$26	\$62	\$149	\$22	\$1	\$0
1511600	COAL INVENTORY-DJ	SE	\$8,864	\$132	\$2,196	\$662	\$1,562	\$3,720	\$556	\$35	\$0
1511600 Total			\$8,864	\$132	\$2,196	\$662	\$1,562	\$3,720	\$556	\$35	\$0
1511700	COAL INVENTORY-RG	SE	\$37,031	\$553	\$9,175	\$2,766	\$6,525	\$15,543	\$2,324	\$145	\$0
1511700 Total			\$37,031	\$553	\$9,175	\$2,766	\$6,525	\$15,543	\$2,324	\$145	\$0
1511800	COAL INVENTORY	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511800 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511900	COAL INVENTORY-HAYDEN	SE	\$3,638	\$54	\$901	\$272	\$641	\$1,527	\$228	\$14	\$0
1511900 Total			\$3,638	\$54	\$901	\$272	\$641	\$1,527	\$228	\$14	\$0
1512000	NATURAL GAS	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512100	NATURAL GAS-HERMISTON	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512100 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512150	NATURAL GAS-LITTLE MOUNTAIN	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512150 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512160	NATURAL GAS-NAUGHTON	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512160 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512170	NATURAL GAS-WV	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512170 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512180	NATURAL GAS-CLAY BASIN	SE	\$2,815	\$44	\$722	\$218	\$514	\$1,224	\$183	\$11	\$0
1512180 Total			\$2,815	\$44	\$722	\$218	\$514	\$1,224	\$183	\$11	\$0
1512190	NATURAL GAS-CHEHALIS	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512190 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512700	NATURAL GAS-GADSBY	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512700 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512800	OIL INVENTORY-B H P&L	SE	\$61	\$1	\$15	\$5	\$11	\$26	\$4	\$0	\$0
1512800 Total			\$61	\$1	\$15	\$5	\$11	\$26	\$4	\$0	\$0
1514000	FUEL STK-FUEL OIL	SE	\$3,744	\$56	\$928	\$280	\$660	\$1,571	\$235	\$15	\$0
1514000 Total			\$3,744	\$56	\$928	\$280	\$660	\$1,571	\$235	\$15	\$0
1514300	OIL INVENTORY-COLSTRIP	SE	\$151	\$2	\$37	\$11	\$27	\$63	\$9	\$1	\$0
1514300 Total			\$151	\$2	\$37	\$11	\$27	\$63	\$9	\$1	\$0
1514400	OIL INVENTORY-CRAIG	SE	\$79	\$1	\$20	\$6	\$14	\$33	\$5	\$0	\$0
1514400 Total			\$79	\$1	\$20	\$6	\$14	\$33	\$5	\$0	\$0
1514800	OIL INVENTORY-OTHER	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514800 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514900	OIL INVENTORY-HAYDEN	SE	\$71	\$1	\$17	\$5	\$12	\$30	\$4	\$0	\$0
1514900 Total			\$71	\$1	\$17	\$5	\$12	\$30	\$4	\$0	\$0
1541000	PLNT M&S STK CNTRL	SO	\$148	\$-3	\$-40	\$-11	\$-63	\$-84	\$-22	\$-8	\$0
1541000 Total			\$148	\$-3	\$-40	\$-11	\$-63	\$-84	\$-22	\$-8	\$0
1541000	PLNT M&S STK CNTRL	SG	\$20,408	\$320	\$5,311	\$1,604	\$3,258	\$8,700	\$1,138	\$78	\$0
1541000 Total			\$20,408	\$320	\$5,311	\$1,604	\$3,258	\$8,700	\$1,138	\$78	\$0



Material & Supplies (Actuals)
 13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	SG	\$10,188	\$160	\$2,651	\$801	\$1,627	\$4,343	\$568	\$39	\$0
1541000	PLNT M&S STK CNTRL	SG	\$5,126	\$81	\$1,334	\$403	\$819	\$2,185	\$286	\$19	\$0
1541000	PLNT M&S STK CNTRL	SG	\$4,234	\$66	\$1,102	\$333	\$676	\$1,805	\$236	\$16	\$0
1541000	PLNT M&S STK CNTRL	SG	\$3,984	\$63	\$1,037	\$313	\$636	\$1,698	\$222	\$15	\$0
1541000	PLNT M&S STK CNTRL	SG	\$12,881	\$199	\$3,300	\$996	\$2,025	\$5,406	\$707	\$48	\$0
1541000	PLNT M&S STK CNTRL	SG	\$14,673	\$234	\$3,870	\$1,169	\$2,375	\$6,340	\$829	\$57	\$0
1541000	PLNT M&S STK CNTRL	SG	\$22,176	\$348	\$5,771	\$1,742	\$3,541	\$9,453	\$1,236	\$84	\$0
1541000	PLNT M&S STK CNTRL	SG	\$1,068	\$17	\$278	\$84	\$171	\$455	\$60	\$4	\$0
1541000	PLNT M&S STK CNTRL	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	SG	\$3,049	\$48	\$793	\$240	\$487	\$1,300	\$170	\$12	\$0
1541000	PLNT M&S STK CNTRL	SG	\$2,976	\$774	\$774	\$234	\$475	\$1,269	\$166	\$11	\$0
1541000	PLNT M&S STK CNTRL	SG	\$2,801	\$44	\$729	\$220	\$447	\$1,194	\$156	\$11	\$0
1541000	PLNT M&S STK CNTRL	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	SG	\$4	\$1	\$1	\$1	\$1	\$2	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	SG	\$669	\$11	\$174	\$53	\$107	\$285	\$37	\$3	\$0
1541000	PLNT M&S STK CNTRL	SG	\$743	\$12	\$193	\$58	\$119	\$317	\$41	\$2	\$0
1541000	PLNT M&S STK CNTRL	SG	\$1,185	\$19	\$308	\$93	\$189	\$505	\$66	\$5	\$0
1541000	PLNT M&S STK CNTRL	SG	\$774	\$12	\$201	\$61	\$124	\$330	\$43	\$3	\$0
1541000	PLNT M&S STK CNTRL	SG	\$422	\$7	\$110	\$33	\$67	\$180	\$23	\$2	\$0
1541000	PLNT M&S STK CNTRL	SG	\$470	\$7	\$122	\$37	\$75	\$200	\$26	\$2	\$0
1541000	PLNT M&S STK CNTRL	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$478	\$0	\$0	\$0	\$478	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$151	\$0	\$0	\$0	\$151	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$300	\$0	\$0	\$0	\$300	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$702	\$0	\$0	\$0	\$702	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$755	\$0	\$0	\$0	\$755	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYU	\$405	\$0	\$0	\$0	\$405	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYU	\$728	\$0	\$0	\$0	\$728	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYU	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYU	\$586	\$0	\$0	\$0	\$586	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$1,404	\$0	\$0	\$0	\$1,404	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$623	\$0	\$0	\$0	\$623	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$359	\$0	\$0	\$0	\$359	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	IDU	\$1,241	\$0	\$0	\$0	\$1,241	\$0	\$1,241	\$0	\$0
1541000	PLNT M&S STK CNTRL	IDU	\$84	\$0	\$0	\$0	\$84	\$0	\$84	\$0	\$0
1541000	PLNT M&S STK CNTRL	IDU	\$161	\$0	\$0	\$0	\$161	\$0	\$161	\$0	\$0
1541000	PLNT M&S STK CNTRL	IDU	\$211	\$0	\$0	\$0	\$211	\$0	\$211	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$528	\$0	\$0	\$0	\$528	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$219	\$0	\$0	\$0	\$219	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$1,233	\$0	\$0	\$0	\$1,233	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$535	\$0	\$0	\$0	\$535	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$8,781	\$0	\$0	\$0	\$8,781	\$0	\$8,781	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$1,036	\$0	\$0	\$0	\$1,036	\$0	\$1,036	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$676	\$0	\$0	\$0	\$676	\$0	\$676	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$399	\$0	\$0	\$0	\$399	\$0	\$399	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$437	\$0	\$0	\$0	\$437	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$1,258	\$0	\$0	\$0	\$1,258	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$432	\$0	\$0	\$0	\$432	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$334	\$0	\$0	\$0	\$334	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$603	\$0	\$0	\$0	\$603	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$703	\$0	\$0	\$0	\$703	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$635	\$0	\$0	\$0	\$635	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$164	\$0	\$0	\$0	\$164	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$102	\$0	\$0	\$0	\$102	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$951	\$0	\$0	\$0	\$951	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$272	\$0	\$0	\$0	\$272	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$438	\$0	\$0	\$0	\$438	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WA	\$1,275	\$0	\$0	\$1,275	\$0	\$0	\$0	\$0	\$0



Material & Supplies (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2630	\$318	\$0	\$0	\$318	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2635	\$214	\$0	\$214	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2640	\$694	\$0	\$694	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2650	\$196	\$0	\$196	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2655	\$7,675	\$0	\$7,675	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2660	\$1,128	\$0	\$1,128	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2665	\$647	\$0	\$647	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2675	\$959	\$0	\$959	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2805	\$271	\$0	\$271	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2810	\$218	\$0	\$218	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2830	\$2,283	\$0	\$2,283	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2835	\$690	\$0	\$690	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2840	\$780	\$0	\$780	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2845	\$884	\$0	\$884	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2850	\$2,000	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2855	\$121	\$0	\$121	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2860	\$75	\$0	\$75	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2865	\$197	\$197	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2870	\$676	\$676	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2875	\$361	\$361	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	5005	\$144	\$3	\$3	\$11	\$21	\$61	\$8	\$0
1541000	PLNT M&S STK CNTRL	5110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	5115	\$120	\$4	\$32	\$7	\$13	\$58	\$6	\$0
1541000	PLNT M&S STK CNTRL	5120	\$188	\$0	\$188	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	5125	\$5,665	\$0	\$5,665	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	5130	\$4,855	\$0	\$4,855	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	5135	\$4,044	\$0	\$4,044	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	5140	\$2,491	\$0	\$2,491	\$0	\$0	\$2,491	\$0	\$0
1541000	PLNT M&S STK CNTRL	5145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	5150	\$3,067	\$0	\$3,067	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	5155	\$4,304	\$0	\$4,304	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	5160	\$15,243	\$0	\$15,243	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	5200	\$141	\$5	\$37	\$9	\$15	\$68	\$7	\$0
1541000	PLNT M&S STK CNTRL	5300	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000 Total			\$199,156	\$3,021	\$57,764	\$14,176	\$28,155	\$84,559	\$11,069	\$413
1541500	OTHER M&S	0	\$198	\$3	\$49	\$15	\$35	\$83	\$12	\$1
1541500	OTHER M&S	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S	120001	\$198	\$3	\$49	\$15	\$35	\$83	\$12	\$1
1541500	OTHER M&S	120001	\$13	\$0	\$3	\$1	\$2	\$6	\$1	\$0
1541500	OTHER M&S	120001	\$144	\$3	\$39	\$11	\$21	\$61	\$8	\$0
1541500	OTHER M&S	120001	\$157	\$3	\$43	\$12	\$23	\$67	\$9	\$0
1541900	PLNT M&S GEN JV CUT	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	PLNT M&S GEN JV CUT	120005	\$2,368	\$37	\$616	\$186	\$378	\$1,010	\$132	\$9
1541900	PLNT M&S GEN JV CUT	120005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900 Total			\$2,368	\$37	\$616	\$186	\$378	\$1,010	\$132	\$9
1542200	M&S OPR SUP DC MIN	0	\$6,469	\$97	\$1,603	\$483	\$1,140	\$2,715	\$406	\$25
1542200	M&S OPR SUP DC MIN	0	\$6,469	\$97	\$1,603	\$483	\$1,140	\$2,715	\$406	\$25
1542200 Total			\$6,469	\$97	\$1,603	\$483	\$1,140	\$2,715	\$406	\$25
1545000	CR OFF-CENTRALIA	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	CR OFF-CENTRALIA	120005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1549900	CR-OBOLS&SRPL INV	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1549900	CR-OBOLS&SRPL INV	102930	\$27	\$1	\$7	\$2	\$4	\$12	\$2	\$0
1549900	CR-OBOLS&SRPL INV	120930	\$695	\$9	\$155	\$47	\$95	\$254	\$33	\$0
1549900	CR-OBOLS&SRPL INV	120931	\$12	\$0	\$3	\$1	\$5	\$1	\$0	\$0
1549900	CR-OBOLS&SRPL INV	120931	\$2,365	\$79	\$624	\$148	\$255	\$1,143	\$116	\$0
1549900 Total			\$3,001	\$90	\$790	\$198	\$355	\$1,414	\$217	\$22
2531600	WORK CAP DEP-UAMS	289920	\$3,452	\$52	\$955	\$258	\$608	\$1,449	\$152	\$13
2531600 Total			\$3,452	\$52	\$955	\$258	\$608	\$1,449	\$152	\$13
2531700	WORK CAP DEP-OG&T	289921	\$2,891	\$52	\$855	\$258	\$608	\$1,449	\$217	\$13
2531700 Total			\$2,891	\$52	\$855	\$258	\$608	\$1,449	\$217	\$13
2531800	WCD-PROVO-PLNT M&S	289922	\$2,591	\$39	\$642	\$194	\$456	\$1,087	\$163	\$10
2531800 Total			\$2,591	\$39	\$642	\$194	\$456	\$1,087	\$163	\$10
1541000 Total			\$199,156	\$3,021	\$57,764	\$14,176	\$28,155	\$84,559	\$11,069	\$413



Material & Supplies (Actuals)

13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2531800 Total		\$273	\$469,501	\$4	\$124,732	\$34,407	\$75,921	\$197,888	\$116	\$28,056	-\$1
Grand Total											\$0
											\$0

**Rocky Mountain Power
Utah General Rate Case – June 2015
B.14 Cash Working Capital**

Page 1 – Page 2: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.14 – Working Capital'*



Cash Working Capital (Actuals)

Twelve Month Average Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCT'S REC	SO	\$0	\$0	\$1	\$0	\$0	\$0	\$1	\$0	\$0
1430000	OTHER ACCT'S RECEIVABLE	SO	\$3	\$0	\$1	\$0	\$0	\$0	\$1	\$0	\$0
1430000	EMP. ACCOUNTS REC	SO	\$4,636	\$102	\$1,264	\$356	\$678	\$1,968	\$2,658	\$13	\$0
1431000	EMPLOYEE RECEIVABLES	SO	\$4,636	\$102	\$1,264	\$356	\$678	\$1,968	\$2,658	\$13	\$0
1431000	MISC OTHER LOANS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1431200	MISC OTHER LOANS-CSS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1432600	P.C. LOANS - EMPL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1432600	PC LOANS - EMPLOYEE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1433000	JOINT OWNER REC	SO	\$1,647	\$36	\$449	\$126	\$241	\$700	\$91	\$5	\$0
1433000	JOINT OWNER RECEIVABLE	SO	\$1,647	\$36	\$449	\$126	\$241	\$700	\$91	\$5	\$0
1436000	OTH ACCT REC	SO	\$22,130	\$485	\$6,032	\$1,698	\$3,237	\$9,399	\$1,218	\$61	\$0
1436000	OTHER ACCOUNTS RECEIVABLE	SO	\$22,130	\$485	\$6,032	\$1,698	\$3,237	\$9,399	\$1,218	\$61	\$0
1437000	CSS OAR BILLINGS	SO	\$2,659	\$58	\$725	\$204	\$389	\$1,129	\$146	\$7	\$0
1437000	CSS OAR BILLINGS	SO	\$2,659	\$58	\$725	\$204	\$389	\$1,129	\$146	\$7	\$0
1437100	CSS OAR BILLINGS-WOR	SO	-\$594	-\$13	-\$162	-\$46	-\$87	-\$252	-\$33	-\$2	\$0
1437100	OTHER ACCT REC CCS	SO	-\$594	-\$13	-\$162	-\$46	-\$87	-\$252	-\$33	-\$2	\$0
2300000	ASSET RETIREMENT OBL	SE	-\$2,499	-\$37	-\$819	-\$187	-\$440	-\$1,049	-\$170	-\$10	\$0
2300000	ARO LIAB - DEER CREEK MINE RECLAMATION	SE	-\$2,499	-\$37	-\$819	-\$187	-\$440	-\$1,049	-\$170	-\$10	\$0
2300000	ASSET RETIREMENT OBL	SE	-\$2,685	-\$40	-\$665	-\$201	-\$473	-\$1,127	-\$169	-\$10	\$0
2300000	ARO Liab - Cottonwood Mine	SE	-\$2,685	-\$40	-\$665	-\$201	-\$473	-\$1,127	-\$169	-\$10	\$0
2300000	ACCOUNTS PAYABLE	SO	-\$5,185	-\$77	-\$1,285	-\$387	-\$913	-\$2,176	-\$325	-\$20	\$0
2320000	ACCOUNTS PAYABLE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	Marengo Wind Proj Accrual	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	JOINT OWNER RECEIVABLES - CREDIT	SE	-\$2,305	-\$34	-\$571	-\$172	-\$406	-\$967	-\$145	-\$9	\$0
2320000	Minority Plant Accrual-Idaho Power (I&D)	SG	-\$82	-\$1	-\$21	-\$6	-\$13	-\$35	-\$5	\$0	\$0
2320000	Mountain Fuel Supply Co	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	Spring Creek Coal - Centralia Purchases	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	General Coal Co Inc.	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	Foidel Creek/Cypress Coal Purchase	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	America West Resources - Coal Purchases	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	MEDICAL INSURANCE WITHHOLDING	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	UNION DUES CONTRIBUTIONS WITHHOLDING	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	MET PAY HOME & AUTO WITHHOLDINGS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	CREDIT UNION WITHHOLDINGS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	SAVINGS BONDS WITHHOLDINGS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	Pre-Tax Medical Withholdings	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	OTHER PAYROLL LIABILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	-\$394	-\$9	-\$107	-\$30	-\$58	-\$167	-\$22	-\$1	\$0
2320000	K-Plus Employer Contributions - Fixed	SO	-\$1,266	-\$28	-\$345	-\$97	-\$185	-\$538	-\$70	-\$3	\$0
2320000	MELIFE MEDICAL INSURANCE	SO	-\$3,132	-\$69	-\$864	-\$240	-\$458	-\$1,330	-\$172	-\$8	\$0
2320000	MELIFE MEDICAL INSURANCE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	MELIFE DENTAL INSURANCE	SO	-\$56	-\$1	-\$15	-\$4	-\$8	-\$24	-\$3	\$0	\$0
2320000	MELIFE VISION INSURANCE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	Western Utilities Dental Payable	SO	-\$8	\$0	-\$2	-\$1	-\$1	-\$3	\$0	\$0	\$0
2320000	LUMENOS HEALTH PLAN	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	HMO HEALTH PLAN	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	DELTA DENTAL	SO	-\$80	-\$1	-\$16	-\$5	-\$9	-\$25	-\$3	\$0	\$0
2320000	Minnesota Life Insurance	SO	-\$81	-\$2	-\$22	-\$6	-\$12	-\$34	-\$4	\$0	\$0
2320000	IBEW 57 MEDICAL INSURANCE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ESOP ACCRUAL	SO	-\$39	\$0	-\$11	-\$3	-\$6	-\$17	-\$2	\$0	\$0
2320000	WEST VALLEY CITY STORM DRAINS FEE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	DRAPER CITY STORM DRAIN	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	-\$8	\$0	-\$2	-\$1	-\$1	-\$3	\$0	\$0	\$0
2320000	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	-\$23	-\$1	-\$6	-\$2	-\$3	-\$10	-\$1	\$0	\$0
2320000	"HEALTH REIMBURSEMENT, CURRENT Y	SO	\$14	\$0	\$4	\$1	\$2	\$6	\$1	\$0	\$0
2320000	OR DOE Cool School Program	OTHER	-\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	Medicare Subsidies Payable to FAS 106 Tr	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Cash Working Capital (Actuals)

Twelve Month Average Ending - June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2320000	ACCOUNTS PAYABLE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	SO	\$212	\$5	\$58	\$16	\$31	\$90	\$12	\$0	\$0
2320000	ACCOUNTS PAYABLE	SO	\$106	\$2	\$29	\$8	\$16	\$45	\$6	\$0	\$0
2320000	ACCOUNTS PAYABLE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	ACCOUNTS PAYABLE	SO	\$7,795	\$154	\$2,063	\$593	\$1,209	\$3,294	\$446	\$24	\$11
2320000 Total											
2533000	O DEF CR-MISC PPL	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2533000	O DEF CR-MISC PPL	SE	\$497	\$7	\$123	\$37	\$87	\$208	\$31	\$2	\$0
2533000	O DEF CR-MISC PPL	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2533000	O DEF CR-MISC PPL	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2533000	O DEF CR-MISC PPL	SE	\$5,263	\$79	\$1,304	\$393	\$927	\$2,209	\$330	\$21	\$0
2533000 Total											
2541050	FAS143 ARO REG LIAB	SE	\$20	\$0	\$5	\$1	\$3	\$8	\$1	\$0	\$0
2541050	FAS143 ARO REG LIAB	SE	\$20	\$0	\$5	\$1	\$3	\$8	\$1	\$0	\$0
2541050	FAS143 ARO REG LIAB	SE	\$1,487	\$22	\$368	\$111	\$262	\$624	\$93	\$6	\$0
2541050 Total											
Grand Total			\$10,256	\$328	\$3,165	\$817	\$1,060	\$4,434	\$451	\$11	\$11

Rocky Mountain Power
Utah General Rate Case – June 2015
B.15 Miscellaneous Rate Base

Page 1 – Page 4: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.15 – Misc. Rate Base'*



Miscellaneous Rate Base (Actuals)
 13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUISIT ADJ	SG	\$158,176	\$2,500	\$41,421	\$12,507	\$25,415	\$67,854	\$6,874	\$605	\$0
1140000 Total			\$158,176	\$2,500	\$41,421	\$12,507	\$25,415	\$67,854	\$6,874	\$605	\$0
1150000	Ac Prov El Plt Acq Ad	SG	\$112,893	\$1,773	\$29,377	\$8,870	\$18,025	\$48,124	\$6,284	\$429	\$0
1150000 Total			\$112,893	\$1,773	\$29,377	\$8,870	\$18,025	\$48,124	\$6,284	\$429	\$0
1651000	PREPAY-INSURANCE	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE - SPECIAL COVERAGE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE - BURGLARY & ROBBERY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE - FOREIGN LIABILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE - JIM BRIDGER OPERATIO	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE - LEASEBACK LIABILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE - WYODAK OPERATIONS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE - PUBLIC LIABILITY & P	SO	\$694	\$13	\$162	\$46	\$87	\$252	\$33	\$2	\$0
1651000	PREPAY-INSURANCE - JOINT VENTURE HUNTER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE - JOINT VENTURE HUNTER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE - JOINT VENTURE HUNTER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE - ALL-PURPOSE INSURANCE	SO	\$2,842	\$62	\$775	\$218	\$416	\$1,207	\$156	\$8	\$0
1651000	PREPAY-INSURANCE - D&O LIABILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE - FOOTE CREEK	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INS-MINORITY OWNED PLANTS	SO	\$462	\$10	\$126	\$35	\$68	\$196	\$25	\$1	\$0
1651000	PREPAY WORKERS COMPENSATION	SO	\$446	\$10	\$122	\$34	\$65	\$189	\$25	\$1	\$0
1651000	PREPAY BEW 57 MEDICAL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY EMPLOYEE BENEFIT COSTS	SO	\$613	\$13	\$167	\$47	\$90	\$260	\$34	\$2	\$0
1651000 Total			\$4,956	\$109	\$1,351	\$380	\$725	\$2,105	\$273	\$14	\$0
1652000	PREPAY-TAXES	GPS	\$4,168	\$91	\$1,136	\$220	\$610	\$1,770	\$229	\$12	\$0
1652000	CA - PREPAID PROPERTY TAX	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	UT - PREPAID PROPERTY TAX	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	UTE- PREPAID POSSESSORY INTEREST	GPS	\$7	\$2	\$2	\$1	\$1	\$3	\$0	\$0	\$0
1652000	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	\$51	\$1	\$14	\$4	\$7	\$22	\$3	\$0	\$0
1652000	Goshute - Prepaid Possessory Interest	GPS	\$7	\$1	\$2	\$1	\$1	\$3	\$0	\$0	\$0
1652000	"Prepaid Taxes (Federal, State, Local)"	SO	\$21	\$0	\$6	\$2	\$3	\$9	\$1	\$0	\$0
1652000	PREPAYMENT OF HARDWARE & SOFTWARE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	OTH PREPAY- OREGON DOE FEE	SO	\$239	\$5	\$65	\$18	\$35	\$101	\$13	\$1	\$0
1652000 Total			\$4,493	\$98	\$1,235	\$345	\$657	\$1,908	\$247	\$12	\$0
1652100	PREPAY - OTHER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAID EMISSIONS PERMIT FEES (UT)	SG	\$375	\$6	\$98	\$29	\$60	\$160	\$21	\$1	\$0
1652100	Prepaid CA GHG Cap & Trade Allowances	OTHER	\$1,235	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,238
1652100	PREPAID RATING AGENCY	SO	\$108	\$2	\$29	\$8	\$16	\$46	\$6	\$0	\$0
1652100	Prepaid Surety Bond Costs	SO	\$29	\$1	\$8	\$2	\$4	\$12	\$2	\$0	\$0
1652100	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	OTH PREPAY - ASHTON PLANT LAND	SG	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
1652100	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	OTHER PREPAY - LEASE COMMISSIONS	SO	\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
1652100	OTHER PREP-FERC LAND	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	Prepaid - Records Management Costs	SG	\$34	\$1	\$9	\$3	\$5	\$14	\$2	\$0	\$0
1652100	PREPAYMENTS - WATER RIGHTS LEASE	SG	\$753	\$12	\$196	\$59	\$120	\$321	\$42	\$3	\$0
1652100	Prepayments - Water Rights (Ferron Canal)	SG	\$120	\$2	\$31	\$9	\$19	\$51	\$7	\$0	\$0
1652100	Prepayments - Water Rights (Hight-Clev)	SG	\$63	\$1	\$16	\$5	\$10	\$27	\$4	\$0	\$0
1652100	PREPAYMENTS-CE5WAY/SEMPRA-DSM ENERGY S	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$309
1652100	PREPAID DUES	SE	\$2,637	\$39	\$654	\$197	\$465	\$1,107	\$166	\$10	\$0
1652100	PREPAID RENT	GPS	\$182	\$4	\$50	\$14	\$27	\$77	\$10	\$1	\$0
1652100	INTERCO PREPAID RENT	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	Prepaid Pole Contract	SG	\$27	\$0	\$7	\$2	\$4	\$11	\$1	\$0	\$0
1652100	PREPAID O&M WIND	SG	\$11	\$0	\$3	\$1	\$2	\$5	\$0	\$0	\$0
1652100	Prepaid T&D Line Inspection Costs - RMP	SG	\$7	\$0	\$2	\$0	\$1	\$3	\$0	\$0	\$0
1652100	PREPAID LGIA Transmission	SG	\$1,238	\$19	\$322	\$97	\$198	\$528	\$69	\$5	\$0
1652100	PREPAID BPA TRANS - WINE COUNTRY	SG	\$863	\$14	\$225	\$68	\$138	\$368	\$48	\$3	\$0
1652100	PREPAYMENTS - OTHER	SE	\$72	\$1	\$18	\$5	\$13	\$30	\$5	\$0	\$0
1652100	PREPAYMENTS - OTHER	SO	\$790	\$17	\$215	\$61	\$116	\$336	\$43	\$2	\$0
1652100	PRE FEES - OREGON PUB UTIL COMMISSION	OR	\$1,814	\$0	\$1,814	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	\$2,633	\$0	\$0	\$0	\$0	\$2,633	\$0	\$0	\$0
1652100	PREP FEES-IDAH0 PUB UTIL COMMISSION	IDU	\$211	\$0	\$0	\$0	\$0	\$211	\$0	\$0	\$0



Miscellaneous Rate Base (Actuals)
 13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2539900	OTH DEF CR - OTHER	SO	\$-453	\$-123	\$-10	\$-35	\$-66	-\$192	\$-25	\$-1	\$0
2539900	OTH DEF CR - OTHER	SO	\$-74	\$-20	\$-2	\$-6	\$-11	-\$32	\$-4	\$0	\$0
2539900	OTH DEF CR - OTHER	SO	\$81	\$22	\$2	\$6	\$12	\$34	\$4	\$0	\$0
2539900	OTH DEF CR - OTHER	SO	\$66	\$263	\$21	\$74	\$141	\$410	\$53	\$3	\$0
2539900	OTH DEF CR - OTHER	SO	\$-281	\$-36	\$-1	\$-22	\$-41	\$-170	\$-15	\$-1	\$0
2539900	OTH DEF CR - OTHER	SO	\$-451	\$-173	\$-10	\$-35	\$-66	-\$192	\$-25	\$-1	\$0
2539900	OTH DEF CR - OTHER	SO	\$63	\$17	\$1	\$5	\$9	\$27	\$3	\$0	\$0
2539900	OTH DEF CR - OTHER	SO	\$-206	\$-55	\$-5	\$-16	\$-30	-\$88	\$-11	\$-1	\$0
2539900	OTH DEF CR - OTHER	SO	\$-880	\$-19	\$-240	\$-68	\$-129	-\$374	\$-48	\$-2	\$0
2539900	OTH DEF CR - OTHER	SO	\$-1171	\$-4	\$-47	\$-13	\$-25	\$-73	\$-9	\$0	\$0
2539900	OTH DEF CR - OTHER	SO	\$-1,116	\$-24	\$-304	\$-86	\$-163	-\$474	\$-61	\$-3	\$0
2539900	OTH DEF CR - OTHER	SO	\$-254	\$-6	\$-69	\$-19	\$-37	-\$108	\$-14	\$-1	\$0
2539900	OTH DEF CR - OTHER	SO	\$-405	\$-9	\$-110	\$-31	\$-59	-\$172	\$-22	\$-1	\$0
2539900	OTH DEF CR - OTHER	SO	\$-157	\$-206	\$-17	\$-58	\$-111	-\$321	\$-42	\$-2	\$0
2539900	OTH DEF CR - OTHER	SO	\$-102	\$-32	\$-28	\$-8	\$-15	-\$43	\$-6	\$0	\$0
2539900	OTH DEF CR - OTHER	SO	\$-118	\$-5	\$-158	\$-3	\$-3	-\$8	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	SO	\$-17,189	\$-158	\$-1,960	\$-551	\$-1,052	-\$3,053	\$-396	\$-20	\$0
2539900	OTH DEF CR - OTHER	SO	\$-13	\$-3	\$-1	\$-1	\$-2	\$-5	\$-1	\$0	\$0
2539900	OTH DEF CR - OTHER	SO	\$-945	\$-21	\$-258	\$-73	\$-138	-\$402	\$-52	\$-3	\$0
2539900	OTH DEF CR - OTHER	SO	\$-45	\$-12	\$-5	\$-3	\$-7	\$-19	\$-2	\$0	\$0
2539900	OTH DEF CR - OTHER	SO	\$-182	\$-4	\$-50	\$-14	\$-27	\$-71	\$-10	\$-1	\$0
2539900	OTH DEF CR - OTHER	SO	\$-707	\$-15	\$-193	\$-54	\$-103	-\$300	\$-39	\$-2	\$0
2539900	OTH DEF CR - OTHER	SE	\$-665	\$-1	\$-16	\$-5	\$-10	-\$28	\$-4	\$0	\$0
2539900	OTH DEF CR - OTHER	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	SG	\$5,006	\$75	\$1,240	\$374	\$882	\$2,101	\$374	\$20	\$0
2539900	OTH DEF CR - OTHER	SG	\$-1,650	\$-26	\$-429	\$-130	\$-263	-\$703	\$-92	\$-6	\$0
2539900	OTH DEF CR - OTHER	SG	\$-1,116	\$-18	\$-290	\$-88	\$-178	-\$476	\$-62	\$-4	\$0
2539900	OTH DEF CR - OTHER	SG	\$-979	\$-15	\$-255	\$-77	\$-156	-\$417	\$-55	\$-4	\$0
2539900	OTH DEF CR - OTHER	SG	\$-292	\$-5	\$-76	\$-23	\$-47	-\$125	\$-16	\$-1	\$0
2539900	OTH DEF CR - OTHER	SG	\$-1,516	\$-24	\$-394	\$-119	\$-242	-\$646	\$-85	\$-6	\$0
2539900	OTH DEF CR - OTHER	WYP	\$-844	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	OTHER	\$-25,761	\$-26	\$-6,719	\$-1,921	\$-4,562	-\$10,585	\$-1,375	\$-75	\$0
2540000	REGULATORY LIAB	OTHER	\$-5,797	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$-10,904	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$-700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$-66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$-499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$-3,243	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$-52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$-3,795	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$-18,307	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$-845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$-11,239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$-52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$-364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$-180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$5,797	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$-2,248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$-2,431	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$-14,919	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$-464	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$17,264	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$-40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$-48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$3,243	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	OTHER	\$-23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Miscellaneous Rate Base (Actuals)
 13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	REGULATORY LIABILITY - DEF BENEFIT- ARC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	Reg Liab - CA GHG Allowance Revenues	-\$3,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	Reg Liab - CA GHG Allowances - Recd to Curr	\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	Reg Liab - OR 2012 GRC Giveback	-\$7,164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	Reg Liab - DSM - Recd to Curr	\$10,904	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	Reg Liab - WA RECs in Rates - Recd to Curr	\$1,042	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	Reg Liab - OR RECs in Rates - Balance Recd	-\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	Reg Liab - Def RECs in Rates - Reclass	-\$109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	Reg Liab - OR Def Exc NPC - Recd to Curr	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	Reg Liab - WA Def Exc NPC - Recd to Curr	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	Reg Liability - Def NPC Balance Reclass	-\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	Reg Liab - UT Solar Feed-In - Recd to Curr	-\$1,255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	Reg Liab - UT Solar Feed-In - Balance Recd	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	REG LIAB - OR INJURIES & DAMAGES RESERVE	\$653	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	REG LIAB - OR PROPERTY INSURANCE RESERVE	\$1,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	REG LIAB - ID Property Insurance Reserve	-\$202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	Reg Liab - UT Property Insurance Reserve	-\$785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	Reg Liab - WY Property Insurance Reserve	-\$622	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	Reg Liab - Insurance Reserves - Reclass	-\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	Reg Liab - GRC Givebacks - Recd to Curr	\$3,795	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	Reg Liab - Other - Recd to Curr	\$11,239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000 Total			-\$33,889	\$0	\$0	\$1,426	\$0	-\$622	-\$1,014	\$202	\$0
2541050	FAST43 ARO REG LIAB	ARO REG DIFF - TROJAN NUCLEAR PLANT	-\$3,134	-\$3,134	-\$91	-\$810	-\$244	-\$508	-\$1,333	-\$178	\$0
Grand Total			-\$24,471	-\$49	-\$317	-\$3,375	-\$244	-\$52	-\$3,681	-\$356	\$63

Rocky Mountain Power
Utah General Rate Case – June 2015
B.16 Weatherization Regulatory Assets

Page 1 – Page 14: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.16 – Regulatory Assets'*



Regulatory Assets (Actuals)
 13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	\$1,549	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,549
1242000	PAC PWR-INT FREE LN	0	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242000 Total		0	\$1,557	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$1,549
1243200	OR-VAR WEATHER LOANS	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	OR-VAR WEATHER LOANS	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200 Total		0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53
1244100	ENERGY FINANSWER	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	\$135	\$0	\$0	\$0	\$0	\$135	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100 Total		0	\$188	\$1	\$0	\$0	\$0	\$135	\$0	\$0	\$53
1244500	HOME COMFORT	0	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	0	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	0	-\$4	-\$4	\$0	\$0	\$0	-\$2	\$0	\$0	\$0
1244500	HOME COMFORT	0	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500 Total		0	\$31	\$9	-\$1	\$0	-\$1	-\$2	\$0	\$0	\$6
1244900	FINANSWER 12,000	0	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1244900	FINANSWER 12,000	0	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1244900	FINANSWER 12,000	0	\$2	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1244900 Total		0	\$9	\$2	\$0	\$0	\$0	\$2	\$1	\$0	\$7
1245300	IRRIGATION FINANSW	0	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245300	IRRIGATION FINANSW	0	-\$20	-\$20	\$0	\$0	\$0	\$0	\$0	\$0	-\$20
1245300 Total		0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245400	RETROFIT ENGY FINANS	0	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1245400	RETROFIT ENGY FINANS	0	-\$4	-\$4	\$0	\$0	\$0	-\$4	\$0	\$0	\$0
1245400 Total		0	\$0	\$0	\$0	\$0	\$0	-\$4	\$0	\$0	\$4
1247000	ELUGAWL LOANS (CSS)	0	\$362	\$362	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247000	ELUGAWL LOANS (CSS)	0	\$17	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$17
1247000	ELUGAWL LOANS (CSS)	0	\$6,999	\$6,999	\$0	\$0	\$0	\$0	\$0	\$0	\$6,999
1247000	ELUGAWL LOANS (CSS)	0	\$4,609	\$4,609	\$0	\$0	\$0	\$4,609	\$0	\$0	\$0
1247000	ELUGAWL LOANS (CSS)	0	\$1,912	\$1,912	\$0	\$0	\$0	\$0	\$0	\$0	\$1,912
1247000	ELUGAWL LOANS (CSS)	0	\$117	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$117
1247000	ELUGAWL LOANS (CSS)	0	\$5	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1247000 Total		0	\$23	\$362	\$0	\$1,912	\$122	\$4,609	\$17	\$0	-\$6,999
1247100	CSS/ELI SYSTEM LOANS	0	-\$19	-\$19	\$0	\$0	\$0	\$0	\$0	\$0	-\$19
1249000	RESV UNCOLL ESC&WZ	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	-\$84	-\$84	\$0	\$0	\$0	\$0	\$0	\$0	-\$84
1249000	RESV UNCOLL ESC&WZ	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	-\$100	-\$100	\$0	\$0	\$0	-\$100	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	-\$186	-\$186	\$0	\$0	\$0	-\$100	\$0	\$0	-\$84
1249000 Total		0	-\$186	\$0	\$0	\$0	\$0	-\$100	\$0	\$0	-\$84
1822200	UNRECOVER-TROJAN	111494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	185901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	185802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	185903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	185804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200 Total		582294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822410	UNRECOV PLANT-NAUGHT	185925	\$1,878	\$1,878	\$0	\$0	\$0	\$1,878	\$0	\$0	\$0
1822410	UNRECOV PLANT-NAUGHT	185926	\$706	\$706	\$0	\$0	\$706	\$0	\$0	\$0	\$0
1822410 Total		371811	\$2,584	\$0	\$0	\$0	\$706	\$1,878	\$0	\$0	\$0
1822600	UNRECOVER-TRAIL MTN	111614	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	UNRECOVER-TRAIL MTN	187059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	UNRECOVER-TRAIL MTN	187059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600 Total		385732	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822700	UNRECOVER-POWERDALE	185921	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822700	UNRECOVER-POWERDALE	102191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822700	UNRECOVER-POWERDALE	102324	\$12	\$12	\$0	\$0	\$3	\$5	\$1	\$2	\$0
1823910	ENVR CST UNDR AMORT	102191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT	102324	\$7	\$7	\$0	\$0	\$1	\$3	\$1	\$0	\$0



Regulatory Assets (Actuals)

13 Month Average as of June 2013

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDER AMORT	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$26	\$1	\$1	\$7	\$4	\$11	\$1	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$632	\$14	\$172	\$48	\$92	\$268	\$35	\$2	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$5	\$1	\$1	\$1	\$1	\$2	\$2	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$511	\$11	\$139	\$39	\$75	\$217	\$28	\$1	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$2	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823910	ENVIR CST UNDER AMORT	WA	\$59	\$0	\$0	\$59	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$96	\$2	\$2	\$26	\$15	\$41	\$5	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$81	\$2	\$2	\$8	\$12	\$44	\$6	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$1,443	\$32	\$393	\$111	\$211	\$613	\$79	\$4	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$428	\$9	\$117	\$33	\$63	\$182	\$24	\$1	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$680	\$15	\$185	\$52	\$99	\$269	\$37	\$2	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$962	\$21	\$262	\$74	\$141	\$409	\$53	\$3	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$1,208	\$26	\$329	\$93	\$177	\$513	\$67	\$3	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$1,387	\$30	\$378	\$106	\$203	\$589	\$76	\$4	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$107	\$2	\$29	\$8	\$16	\$45	\$6	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$147	\$3	\$40	\$11	\$21	\$62	\$8	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$14	\$2	\$31	\$9	\$17	\$48	\$6	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$134	\$3	\$36	\$10	\$20	\$57	\$7	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$646	\$14	\$176	\$50	\$94	\$274	\$36	\$2	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$278	\$5	\$59	\$17	\$36	\$92	\$12	\$1	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$248	\$5	\$67	\$19	\$36	\$105	\$14	\$1	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$108	\$2	\$29	\$8	\$16	\$46	\$6	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$141	\$3	\$38	\$11	\$21	\$60	\$8	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$98	\$2	\$27	\$6	\$14	\$42	\$5	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$137	\$3	\$37	\$10	\$20	\$58	\$8	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$978	\$21	\$267	\$75	\$143	\$416	\$54	\$3	\$0
1823910	ENVIR CST UNDER AMORT	WA	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDER AMORT	WA	\$68	\$0	\$0	\$68	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDER AMORT	WA	\$78	\$0	\$0	\$78	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDER AMORT	WA	\$105	\$0	\$0	\$105	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDER AMORT	WA	\$168	\$0	\$0	\$168	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDER AMORT	WA	\$255	\$0	\$0	\$255	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$52	\$1	\$14	\$4	\$8	\$22	\$3	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$73	\$2	\$20	\$6	\$11	\$31	\$4	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$131	\$3	\$33	\$10	\$19	\$56	\$7	\$0	\$0
1823910	ENVIR CST UNDER AMORT	WA	\$83	\$0	\$0	\$83	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDER AMORT	WA	\$57	\$1	\$16	\$4	\$8	\$24	\$3	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$22	\$0	\$6	\$2	\$3	\$9	\$1	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$34	\$1	\$9	\$3	\$5	\$14	\$2	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$17	\$0	\$5	\$1	\$2	\$7	\$1	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$50	\$1	\$14	\$4	\$7	\$21	\$3	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$46	\$1	\$13	\$4	\$7	\$20	\$3	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$26	\$1	\$7	\$2	\$4	\$11	\$1	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$42	\$1	\$12	\$3	\$6	\$18	\$2	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$173	\$3	\$66	\$10	\$21	\$68	\$7	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$6	\$0	\$2	\$0	\$1	\$2	\$0	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$19	\$0	\$5	\$1	\$3	\$8	\$1	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$101	\$2	\$28	\$8	\$15	\$43	\$6	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDER AMORT	SO	\$178	\$4	\$48	\$14	\$26	\$76	\$10	\$0	\$0



Regulatory Assets (Actuals)
 13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT	SO	\$8	\$8	\$0	\$2	\$1	\$1	\$3	\$0	\$0
1823910	ENVIR CST UNDR AMORT	OTHER	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	OTHER	\$10,594	\$10,594	\$251	\$3,125	-\$4	\$1,677	\$4,869	\$631	\$30
1823920	DSR COSTS AMORTIZED	OTHER	\$4,874	\$4,874	\$0	\$0	\$0	\$0	\$0	\$0	\$4,874
1823920	DSR COSTS AMORTIZED	OTHER	\$24,438	\$24,438	\$0	\$0	\$0	\$0	\$0	\$0	\$24,438
1823920	DSR COSTS AMORTIZED	OTHER	\$7,867	\$7,867	\$0	\$0	\$0	\$0	\$0	\$0	\$7,867
1823920	DSR COSTS AMORTIZED	OTHER	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED	OTHER	\$7,888	\$7,888	\$0	\$0	\$0	\$0	\$0	\$0	\$7,888
1823920	DSR COSTS AMORTIZED	OTHER	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	DSR COSTS AMORTIZED	OTHER	\$624	\$624	\$0	\$0	\$0	\$0	\$0	\$0	\$624
1823920	DSR COSTS AMORTIZED	OTHER	\$86	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$86
1823920	DSR COSTS AMORTIZED	OTHER	\$7,154	\$7,154	\$0	\$0	\$0	\$0	\$0	\$0	\$7,154
1823920	DSR COSTS AMORTIZED	OTHER	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	OTHER	\$162	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$162
1823920	DSR COSTS AMORTIZED	OTHER	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	DSR COSTS AMORTIZED	OTHER	\$41	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$41
1823920	DSR COSTS AMORTIZED	OTHER	\$1,183	\$1,183	\$0	\$0	\$0	\$0	\$0	\$0	\$1,183
1823920	DSR COSTS AMORTIZED	OTHER	\$24	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	DSR COSTS AMORTIZED	OTHER	-\$72,739	-\$72,739	\$0	\$0	\$0	\$0	\$0	\$0	-\$72,739
1823920	DSR COSTS AMORTIZED	OTHER	\$1,280	\$1,280	\$0	\$0	\$0	\$0	\$0	\$0	\$1,280
1823920	DSR COSTS AMORTIZED	OTHER	\$1,353	\$1,353	\$0	\$0	\$0	\$0	\$0	\$0	\$1,353
1823920	DSR COSTS AMORTIZED	OTHER	\$4,202	\$4,202	\$0	\$0	\$0	\$0	\$0	\$0	\$4,202
1823920	DSR COSTS AMORTIZED	OTHER	\$848	\$848	\$0	\$0	\$0	\$0	\$0	\$0	\$848
1823920	DSR COSTS AMORTIZED	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$4,988	\$4,988	\$0	\$0	\$0	\$0	\$0	\$0	\$4,988
1823920	DSR COSTS AMORTIZED	OTHER	\$82	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$82
1823920	DSR COSTS AMORTIZED	WYP	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$627	\$627	\$0	\$0	\$0	\$0	\$0	\$0	\$627
1823920	DSR COSTS AMORTIZED	OTHER	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823920	DSR COSTS AMORTIZED	OTHER	\$71	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$71
1823920	DSR COSTS AMORTIZED	OTHER	\$115	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823920	DSR COSTS AMORTIZED	OTHER	\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823920	DSR COSTS AMORTIZED	OTHER	\$3,531	\$3,531	\$0	\$0	\$0	\$0	\$0	\$0	\$3,531
1823920	DSR COSTS AMORTIZED	WYP	\$24	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	DSR COSTS AMORTIZED	OTHER	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	OTHER	\$1,509	\$1,509	\$0	\$0	\$0	\$0	\$0	\$0	\$1,509
1823920	DSR COSTS AMORTIZED	OTHER	\$3,114	\$3,114	\$0	\$0	\$0	\$0	\$0	\$0	\$3,114
1823920	DSR COSTS AMORTIZED	WYP	\$60	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823920	DSR COSTS AMORTIZED	OTHER	\$460	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$460
1823920	DSR COSTS AMORTIZED	OTHER	\$2,564	\$2,564	\$0	\$0	\$0	\$0	\$0	\$0	\$2,564
1823920	DSR COSTS AMORTIZED	OTHER	\$1,187	\$1,187	\$0	\$0	\$0	\$0	\$0	\$0	\$1,187
1823920	DSR COSTS AMORTIZED	OTHER	\$995	\$995	\$0	\$0	\$0	\$0	\$0	\$0	\$995
1823920	DSR COSTS AMORTIZED	OTHER	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	DSR COSTS AMORTIZED	OTHER	\$1,542	\$1,542	\$0	\$0	\$0	\$0	\$0	\$0	\$1,542
1823920	DSR COSTS AMORTIZED	OTHER	\$1,658	\$1,658	\$0	\$0	\$0	\$0	\$0	\$0	\$1,658
1823920	DSR COSTS AMORTIZED	OTHER	\$191	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$191
1823920	DSR COSTS AMORTIZED	OTHER	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED	OTHER	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$4	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	-\$993	-\$993	\$0	\$0	\$0	\$0	\$0	\$0	-\$993
1823920	DSR COSTS AMORTIZED	OTHER	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	OTHER	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	DSR COSTS AMORTIZED	OTHER	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	DSR COSTS AMORTIZED	OTHER	\$3,581	\$3,581	\$0	\$0	\$0	\$0	\$0	\$0	\$3,581
1823920	DSR COSTS AMORTIZED	OTHER	\$2,510	\$2,510	\$0	\$0	\$0	\$0	\$0	\$0	\$2,510



Regulatory Assets (Actuals)

13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED		\$3,026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,026
1823920	DSR COSTS AMORTIZED	OTHER	\$1,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,547
1823920	DSR COSTS AMORTIZED	OTHER	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$285
1823920	DSR COSTS AMORTIZED	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	OTHER	\$1,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,227
1823920	DSR COSTS AMORTIZED	OTHER	\$2,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,562
1823920	DSR COSTS AMORTIZED	OTHER	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230
1823920	DSR COSTS AMORTIZED	OTHER	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823920	DSR COSTS AMORTIZED	OTHER	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
1823920	DSR COSTS AMORTIZED	OTHER	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89
1823920	DSR COSTS AMORTIZED	OTHER	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129
1823920	DSR COSTS AMORTIZED	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED	WYP	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9
1823920	DSR COSTS AMORTIZED	WYP	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823920	DSR COSTS AMORTIZED	OTHER	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
1823920	DSR COSTS AMORTIZED	OTHER	\$7,051	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,051
1823920	DSR COSTS AMORTIZED	OTHER	\$2,461	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,461
1823920	DSR COSTS AMORTIZED	OTHER	\$446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$446
1823920	DSR COSTS AMORTIZED	OTHER	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146
1823920	DSR COSTS AMORTIZED	OTHER	-\$344,236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$344,236
1823920	DSR COSTS AMORTIZED	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823920	DSR COSTS AMORTIZED	IDU	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$16	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48
1823920	DSR COSTS AMORTIZED	OTHER	\$3,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,306
1823920	DSR COSTS AMORTIZED	OTHER	\$2,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,347
1823920	DSR COSTS AMORTIZED	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	DSR COSTS AMORTIZED	OTHER	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223
1823920	DSR COSTS AMORTIZED	OTHER	\$3,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,485
1823920	DSR COSTS AMORTIZED	OTHER	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823920	DSR COSTS AMORTIZED	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	DSR COSTS AMORTIZED	OTHER	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67
1823920	DSR COSTS AMORTIZED	OTHER	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103
1823920	DSR COSTS AMORTIZED	OTHER	\$944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$944
1823920	DSR COSTS AMORTIZED	OTHER	\$1,967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,967
1823920	DSR COSTS AMORTIZED	OTHER	\$421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$421
1823920	DSR COSTS AMORTIZED	OTHER	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105
1823920	DSR COSTS AMORTIZED	OTHER	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36
1823920	DSR COSTS AMORTIZED	WYP	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	OTHER	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53
1823920	DSR COSTS AMORTIZED	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	WYP	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	OTHER	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119
1823920	DSR COSTS AMORTIZED	OTHER	\$3,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,752



Regulatory Assets (Actuals)

13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$83
1823920	DSR COSTS AMORTIZED	OTHER	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823920	DSR COSTS AMORTIZED	OTHER	\$1,664	\$0	\$0	\$0	\$0	\$0	\$0	\$1,664
1823920	DSR COSTS AMORTIZED	OTHER	\$3,791	\$0	\$0	\$0	\$0	\$0	\$0	\$3,791
1823920	DSR COSTS AMORTIZED	OTHER	\$1,133	\$0	\$0	\$0	\$0	\$0	\$0	\$1,133
1823920	DSR COSTS AMORTIZED	OTHER	\$1,053	\$0	\$0	\$0	\$0	\$0	\$0	\$1,053
1823920	DSR COSTS AMORTIZED	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	OTHER	\$762	\$0	\$0	\$0	\$0	\$0	\$0	\$762
1823920	DSR COSTS AMORTIZED	OTHER	\$7,817	\$0	\$0	\$0	\$0	\$0	\$0	\$7,817
1823920	DSR COSTS AMORTIZED	OTHER	\$9,617	\$0	\$0	\$0	\$0	\$0	\$0	\$9,617
1823920	DSR COSTS AMORTIZED	OTHER	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$500
1823920	DSR COSTS AMORTIZED	OTHER	\$2,532	\$0	\$0	\$0	\$0	\$0	\$0	\$2,532
1823920	DSR COSTS AMORTIZED	OTHER	\$5,215	\$0	\$0	\$0	\$0	\$0	\$0	\$5,215
1823920	DSR COSTS AMORTIZED	OTHER	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$162
1823920	DSR COSTS AMORTIZED	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	DSR COSTS AMORTIZED	OTHER	\$2,339	\$0	\$0	\$0	\$0	\$0	\$0	\$2,339
1823920	DSR COSTS AMORTIZED	OTHER	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$53
1823920	DSR COSTS AMORTIZED	OTHER	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$72
1823920	DSR COSTS AMORTIZED	OTHER	\$1,446	\$0	\$0	\$0	\$0	\$0	\$0	\$1,446
1823920	DSR COSTS AMORTIZED	OTHER	\$3,258	\$0	\$0	\$0	\$0	\$0	\$0	\$3,258
1823920	DSR COSTS AMORTIZED	OTHER	\$776	\$0	\$0	\$0	\$0	\$0	\$0	\$776
1823920	DSR COSTS AMORTIZED	OTHER	\$947	\$0	\$0	\$0	\$0	\$0	\$0	\$947
1823920	DSR COSTS AMORTIZED	OTHER	\$2,732	\$0	\$0	\$0	\$0	\$0	\$0	\$2,732
1823920	DSR COSTS AMORTIZED	OTHER	\$25,439	\$0	\$0	\$0	\$0	\$0	\$0	\$25,439
1823920	DSR COSTS AMORTIZED	OTHER	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$21
1823920	DSR COSTS AMORTIZED	OTHER	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$96
1823920	DSR COSTS AMORTIZED	OTHER	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$140
1823920	DSR COSTS AMORTIZED	OTHER	\$439	\$0	\$0	\$0	\$0	\$0	\$0	\$439
1823920	DSR COSTS AMORTIZED	OTHER	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$86
1823920	DSR COSTS AMORTIZED	OTHER	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$139
1823920	DSR COSTS AMORTIZED	OTHER	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$59
1823920	DSR COSTS AMORTIZED	OTHER	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823920	DSR COSTS AMORTIZED	OTHER	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$12
1823920	DSR COSTS AMORTIZED	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	OTHER	\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$236
1823920	DSR COSTS AMORTIZED	OTHER	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$34
1823920	DSR COSTS AMORTIZED	OTHER	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$40
1823920	DSR COSTS AMORTIZED	OTHER	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$34
1823920	DSR COSTS AMORTIZED	OTHER	\$4,605	\$0	\$0	\$0	\$0	\$0	\$0	\$4,605
1823920	DSR COSTS AMORTIZED	OTHER	\$3,257	\$0	\$0	\$0	\$0	\$0	\$0	\$3,257
1823920	DSR COSTS AMORTIZED	OTHER	\$3,761	\$0	\$0	\$0	\$0	\$0	\$0	\$3,761
1823920	DSR COSTS AMORTIZED	OTHER	\$571	\$0	\$0	\$0	\$0	\$0	\$0	\$571
1823920	DSR COSTS AMORTIZED	OTHER	\$4,836	\$0	\$0	\$0	\$0	\$0	\$0	\$4,836
1823920	DSR COSTS AMORTIZED	OTHER	\$1,490	\$0	\$0	\$0	\$0	\$0	\$0	\$1,490
1823920	DSR COSTS AMORTIZED	OTHER	\$3,246	\$0	\$0	\$0	\$0	\$0	\$0	\$3,246
1823920	DSR COSTS AMORTIZED	OTHER	\$4,524	\$0	\$0	\$0	\$0	\$0	\$0	\$4,524
1823920	DSR COSTS AMORTIZED	OTHER	\$256	\$0	\$0	\$0	\$0	\$0	\$0	\$256
1823920	DSR COSTS AMORTIZED	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	DSR COSTS AMORTIZED	OTHER	\$2,370	\$0	\$0	\$0	\$0	\$0	\$0	\$2,370
1823920	DSR COSTS AMORTIZED	OTHER	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$187
1823920	DSR COSTS AMORTIZED	OTHER	\$330	\$0	\$0	\$0	\$0	\$0	\$0	\$330
1823920	DSR COSTS AMORTIZED	OTHER	\$2,605	\$0	\$0	\$0	\$0	\$0	\$0	\$2,605
1823920	DSR COSTS AMORTIZED	OTHER	\$4,107	\$0	\$0	\$0	\$0	\$0	\$0	\$4,107
1823920	DSR COSTS AMORTIZED	OTHER	\$1,019	\$0	\$0	\$0	\$0	\$0	\$0	\$1,019
1823920	DSR COSTS AMORTIZED	OTHER	\$986	\$0	\$0	\$0	\$0	\$0	\$0	\$986
1823920	DSR COSTS AMORTIZED	OTHER	\$2,513	\$0	\$0	\$0	\$0	\$0	\$0	\$2,513
1823920	DSR COSTS AMORTIZED	OTHER	\$16,876	\$0	\$0	\$0	\$0	\$0	\$0	\$16,876
1823920	DSR COSTS AMORTIZED	OTHER	\$1,485	\$0	\$0	\$0	\$0	\$0	\$0	\$1,485
1823920	DSR COSTS AMORTIZED	OTHER	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$11



Regulatory Assets (Actuals)

13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER-WY-2010 CAT3	\$669	\$0	\$0	\$0	\$0	\$0	\$0	\$669
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING-WY-2010 CAT1	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$176
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PROG Y-2010 CAT1	\$740	\$0	\$0	\$0	\$0	\$0	\$0	\$740
1823920	DSR COSTS AMORTIZED	LOW-INCOME WEATHERZTN - WY-2010 CAT1	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$49
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXP WY-2010 CAT3	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$127
1823920	DSR COSTS AMORTIZED	SELF DIRECT - COMMERCIAL - WY-2010 CAT3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER - WY-2010 CAT3	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$12
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXP - WY-2010 CAT2	\$587	\$0	\$0	\$0	\$0	\$0	\$0	\$587
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - WY-2010 CAT2	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$55
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - WY-2010 CAT2	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$186
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - WY-2010 CAT2	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$125
1823920	DSR COSTS AMORTIZED	Check Disp-Wires/ACH In-Cleaning - BT	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	Check Disp-Wires/ACH Out-Cleaning - BT	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED	Company Initiatives DEI Study- Washington	\$684	\$0	\$0	\$0	\$0	\$0	\$0	\$684
1823920	DSR COSTS AMORTIZED	Commercial Direct Install - Utah - 2011	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED	Commercial Curtailment - Utah - 2011	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823920	DSR COSTS AMORTIZED	Commercial Direct Install - Washington	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	Commercial Curtailment - Washington	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	CALIFORNIA DSM EXPENSE - 2011	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1823920	DSR COSTS AMORTIZED	Commercial Curtailment - Oregon	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1823920	DSR COSTS AMORTIZED	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	\$6,498	\$0	\$0	\$0	\$0	\$0	\$0	\$6,498
1823920	DSR COSTS AMORTIZED	AIR CONDITIONING - UTAH - 2011	\$1,305	\$0	\$0	\$0	\$0	\$0	\$0	\$1,305
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - UTAH - 2011	\$3,647	\$0	\$0	\$0	\$0	\$0	\$0	\$3,647
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - UTAH - 2011	\$5,016	\$0	\$0	\$0	\$0	\$0	\$0	\$5,016
1823920	DSR COSTS AMORTIZED	LOW INCOME - UTAH - 2011	\$255	\$0	\$0	\$0	\$0	\$0	\$0	\$255
1823920	DSR COSTS AMORTIZED	Power Forward - Utah - 2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING PGM- UTAH - 2011	\$1,680	\$0	\$0	\$0	\$0	\$0	\$0	\$1,680
1823920	DSR COSTS AMORTIZED	COMMERCIAL SELF-DIRECT - UTAH - 2011	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SELF-DIRECT - UTAH - 2011	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$240
1823920	DSR COSTS AMORTIZED	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$3,071	\$0	\$0	\$0	\$0	\$0	\$0	\$3,071
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$4,607	\$0	\$0	\$0	\$0	\$0	\$0	\$4,607
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$1,233	\$0	\$0	\$0	\$0	\$0	\$0	\$1,233
1823920	DSR COSTS AMORTIZED	RETIROFIT COMMISSIONING PROGRAM - UTAH -	\$411	\$0	\$0	\$0	\$0	\$0	\$0	\$411
1823920	DSR COSTS AMORTIZED	IRRIGATION LOAD CONTROL - UTAH - 2011	\$2,513	\$0	\$0	\$0	\$0	\$0	\$0	\$2,513
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PROG - UT 2011	\$1,360	\$0	\$0	\$0	\$0	\$0	\$0	\$1,360
1823920	DSR COSTS AMORTIZED	OUTREACH and COMMUNICATIONS - UT 2011	\$1,437	\$0	\$0	\$0	\$0	\$0	\$0	\$1,437
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER-WY-2011 CAT3	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER-WY-2011 CAT3	\$433	\$0	\$0	\$0	\$0	\$0	\$0	\$433
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING-WY-2011 CAT1	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$183
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PROG Y-2011 CAT1	\$1,070	\$0	\$0	\$0	\$0	\$0	\$0	\$1,070
1823920	DSR COSTS AMORTIZED	Low-Income Weatherizn - WY 2011 CAT1	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$42
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXP WY-2011 CAT3	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$102
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$168
1823920	DSR COSTS AMORTIZED	Self Direct - Commercial - WY-2011 CAT3	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823920	DSR COSTS AMORTIZED	Self Direct - Industrial - WY-2011 CAT3	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$268
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXP - WY-2011 CAT2	\$894	\$0	\$0	\$0	\$0	\$0	\$0	\$894
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXP - WY-2011 CAT2	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$55
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - WY 2011 CAT2	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - WY 2011 CAT2	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$98
1823920	DSR COSTS AMORTIZED	Self Direct - Commercial WY-2011 CAT2	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED	Self Direct - Industrial WY-2011 CAT2	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$11
1823920	DSR COSTS AMORTIZED	OUTREACH & COMM- WATTS/SMART - EVALUATION	\$487	\$0	\$0	\$0	\$0	\$0	\$0	\$487
1823920	DSR COSTS AMORTIZED	COMPANY INITIATIVES - PRODUCTION EFFICIEN	\$298	\$0	\$0	\$0	\$0	\$0	\$0	\$298
1823920	DSR COSTS AMORTIZED	Portfolio - WY-2011 - Cat#4	\$266	\$0	\$0	\$0	\$0	\$0	\$0	\$266
1823920	DSR COSTS AMORTIZED	Portfolio - Washington	\$837	\$0	\$0	\$0	\$0	\$0	\$0	\$837
1823920	DSR COSTS AMORTIZED	Energy Storage Demonstration Project -UT	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	DSR COSTS AMORTIZED	Outreach And Communication-WY-2011	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - WASHINGTON	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED	PORTFOLIO - WY-2011 CAT2	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$74
1823920	DSR COSTS AMORTIZED	PORTFOLIO - WY-2011 CAT3	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$110



Regulatory Assets (Actuals)

13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103308	\$109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$109
1823920	DSR COSTS AMORTIZED	103309	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	103311	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	103324	\$4,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,438
1823920	DSR COSTS AMORTIZED	103326	\$1,178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,178
1823920	DSR COSTS AMORTIZED	103327	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
1823920	DSR COSTS AMORTIZED	103328	\$2,417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,417
1823920	DSR COSTS AMORTIZED	103330	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$162
1823920	DSR COSTS AMORTIZED	103331	\$1,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,232
1823920	DSR COSTS AMORTIZED	103332	\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$152
1823920	DSR COSTS AMORTIZED	103333	\$553	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$553
1823920	DSR COSTS AMORTIZED	103334	\$1,669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,669
1823920	DSR COSTS AMORTIZED	103335	\$5,118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,118
1823920	DSR COSTS AMORTIZED	103336	\$1,085	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,085
1823920	DSR COSTS AMORTIZED	103337	\$395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$395
1823920	DSR COSTS AMORTIZED	103338	\$1,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,688
1823920	DSR COSTS AMORTIZED	103339	\$9,567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,567
1823920	DSR COSTS AMORTIZED	103340	\$1,627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,627
1823920	DSR COSTS AMORTIZED	103341	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED	103342	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823920	DSR COSTS AMORTIZED	103343	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED	103346	\$454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$454
1823920	DSR COSTS AMORTIZED	103347	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
1823920	DSR COSTS AMORTIZED	103348	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82
1823920	DSR COSTS AMORTIZED	103349	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$144
1823920	DSR COSTS AMORTIZED	103350	\$781	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$781
1823920	DSR COSTS AMORTIZED	103351	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1823920	DSR COSTS AMORTIZED	103352	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823920	DSR COSTS AMORTIZED	103353	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146
1823920	DSR COSTS AMORTIZED	103354	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED	103355	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59
1823920	DSR COSTS AMORTIZED	103356	\$1,004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,004
1823920	DSR COSTS AMORTIZED	103357	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49
1823920	DSR COSTS AMORTIZED	103358	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56
1823920	DSR COSTS AMORTIZED	103359	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122
1823920	DSR COSTS AMORTIZED	103360	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	103361	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	103362	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823920	DSR COSTS AMORTIZED	103363	\$131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$131
1823920	DSR COSTS AMORTIZED	103364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103367	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823920	DSR COSTS AMORTIZED	103368	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29
1823920	DSR COSTS AMORTIZED	103369	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12
1823920	DSR COSTS AMORTIZED	103493	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	103496	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	DSR COSTS AMORTIZED	103497	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	103623	\$627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$627
1823920	DSR COSTS AMORTIZED	103647	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	103649	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$143
1823920	DSR COSTS AMORTIZED	103650	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$277
1823920	DSR COSTS AMORTIZED	103651	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
1823920	DSR COSTS AMORTIZED	103653	\$154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$154
1823920	DSR COSTS AMORTIZED	103654	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
1823920	DSR COSTS AMORTIZED	103655	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68
1823920	DSR COSTS AMORTIZED	103656	\$121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$121
1823920	DSR COSTS AMORTIZED	103657	\$1,019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,019
1823920	DSR COSTS AMORTIZED	103658	\$157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$157
1823920	DSR COSTS AMORTIZED	103660	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41



Regulatory Assets (Actuals)

13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED		\$1,859	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,859
1823920	DSR COSTS AMORTIZED	103661	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146
1823920	DSR COSTS AMORTIZED	103662	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	103666	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$137
1823920	DSR COSTS AMORTIZED	103673	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
1823920	DSR COSTS AMORTIZED	103675	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	103676	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
1823920	DSR COSTS AMORTIZED	103677	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED	103678	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67
1823920	DSR COSTS AMORTIZED	103679	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823920	DSR COSTS AMORTIZED	103680	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12
1823920	DSR COSTS AMORTIZED	103681	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25
1823920	DSR COSTS AMORTIZED	103682	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103683	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	103684	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$156
1823920	DSR COSTS AMORTIZED	103685	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10
1823920	DSR COSTS AMORTIZED	103686	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	103687	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	103688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103689	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	103690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103691	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED	103692	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	103694	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	103695	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31
1823920	DSR COSTS AMORTIZED	103700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	103701	\$47,745	\$0	\$0	\$0	\$75	\$0	\$37	\$0	\$47,820
1823930	DSR COSTS NOT AMORT	101881	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101887	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101926	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101927	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101928	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101929	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101930	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101955	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823930	DSR COSTS NOT AMORT	102062	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823930	DSR COSTS NOT AMORT	102064	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823930	DSR COSTS NOT AMORT	102065	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823930	DSR COSTS NOT AMORT	102066	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	102079	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	102180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	102181	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	DSR COSTS NOT AMORT	102182	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42
1823930	DSR COSTS NOT AMORT	102183	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	DSR COSTS NOT AMORT	102184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	102204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	102216	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823930	DSR COSTS NOT AMORT	102217	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823930	DSR COSTS NOT AMORT	102218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	102219	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48
1823930	DSR COSTS NOT AMORT	102220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	102221	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106
1823930	DSR COSTS NOT AMORT	102222	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
1823930	DSR COSTS NOT AMORT	102263	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823930	DSR COSTS NOT AMORT	102352	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
1823930	DSR COSTS NOT AMORT	102353	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69
1823930	DSR COSTS NOT AMORT	102354	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	102355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assets (Actuals)

13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	102356	\$99	\$0	\$0	\$0	\$0	\$0	\$99	\$0
1823930	DSR COSTS NOT AMORT	102358	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823930	DSR COSTS NOT AMORT	102519	\$21	\$0	\$0	\$0	\$0	\$0	\$21	\$0
1823930	DSR COSTS NOT AMORT	102520	\$24	\$0	\$0	\$0	\$0	\$0	\$24	\$0
1823930	DSR COSTS NOT AMORT	102521	\$108	\$0	\$0	\$0	\$0	\$0	\$108	\$0
1823930	DSR COSTS NOT AMORT	102522	\$159	\$0	\$0	\$0	\$0	\$0	\$159	\$0
1823930	DSR COSTS NOT AMORT	102523	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823930	DSR COSTS NOT AMORT	102524	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823930	DSR COSTS NOT AMORT	102573	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0
1823930	DSR COSTS NOT AMORT	102574	\$144	\$0	\$0	\$0	\$0	\$0	\$144	\$0
1823930	DSR COSTS NOT AMORT	102575	\$359	\$0	\$0	\$0	\$0	\$0	\$359	\$0
1823930	DSR COSTS NOT AMORT	102576	\$361	\$0	\$0	\$0	\$0	\$0	\$361	\$0
1823930	DSR COSTS NOT AMORT	102577	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823930	DSR COSTS NOT AMORT	102578	\$143	\$0	\$0	\$0	\$0	\$0	\$143	\$0
1823930	DSR COSTS NOT AMORT	102579	\$117	\$0	\$0	\$0	\$0	\$0	\$117	\$0
1823930	DSR COSTS NOT AMORT	102580	\$47	\$0	\$0	\$0	\$0	\$0	\$47	\$0
1823930	DSR COSTS NOT AMORT	102581	\$246	\$0	\$0	\$0	\$0	\$0	\$246	\$0
1823930	DSR COSTS NOT AMORT	102582	\$103	\$0	\$0	\$0	\$0	\$0	\$103	\$0
1823930	DSR COSTS NOT AMORT	102583	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0
1823930	DSR COSTS NOT AMORT	102809	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0
1823930	DSR COSTS NOT AMORT	102810	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	102811	\$846	\$0	\$0	\$0	\$0	\$0	\$846	\$0
1823930	DSR COSTS NOT AMORT	102812	\$101	\$0	\$0	\$0	\$0	\$0	\$101	\$0
1823930	DSR COSTS NOT AMORT	102813	\$361	\$0	\$0	\$0	\$0	\$0	\$361	\$0
1823930	DSR COSTS NOT AMORT	102814	\$123	\$0	\$0	\$0	\$0	\$0	\$123	\$0
1823930	DSR COSTS NOT AMORT	102815	\$61	\$0	\$0	\$0	\$0	\$0	\$61	\$0
1823930	DSR COSTS NOT AMORT	102816	\$275	\$0	\$0	\$0	\$0	\$0	\$275	\$0
1823930	DSR COSTS NOT AMORT	102817	\$229	\$0	\$0	\$0	\$0	\$0	\$229	\$0
1823930	DSR COSTS NOT AMORT	102896	\$19	\$0	\$0	\$0	\$0	\$0	\$19	\$0
1823930	DSR COSTS NOT AMORT	102897	\$102	\$0	\$0	\$0	\$0	\$0	\$102	\$0
1823930	DSR COSTS NOT AMORT	102898	\$3,127	\$0	\$0	\$0	\$0	\$0	\$3,127	\$0
1823930	DSR COSTS NOT AMORT	102899	\$165	\$0	\$0	\$0	\$0	\$0	\$165	\$0
1823930	DSR COSTS NOT AMORT	102900	\$317	\$0	\$0	\$0	\$0	\$0	\$317	\$0
1823930	DSR COSTS NOT AMORT	102901	\$113	\$0	\$0	\$0	\$0	\$0	\$113	\$0
1823930	DSR COSTS NOT AMORT	102902	\$108	\$0	\$0	\$0	\$0	\$0	\$108	\$0
1823930	DSR COSTS NOT AMORT	102903	\$58	\$0	\$0	\$0	\$0	\$0	\$58	\$0
1823930	DSR COSTS NOT AMORT	102904	\$268	\$0	\$0	\$0	\$0	\$0	\$268	\$0
1823930	DSR COSTS NOT AMORT	102905	\$490	\$0	\$0	\$0	\$0	\$0	\$490	\$0
1823930	DSR COSTS NOT AMORT	102957	\$17	\$0	\$0	\$0	\$0	\$0	\$17	\$0
1823930	DSR COSTS NOT AMORT	102958	\$9	\$0	\$0	\$0	\$0	\$0	\$9	\$0
1823930	DSR COSTS NOT AMORT	102959	\$33	\$0	\$0	\$0	\$0	\$0	\$33	\$0
1823930	DSR COSTS NOT AMORT	102960	\$50	\$0	\$0	\$0	\$0	\$0	\$50	\$0
1823930	DSR COSTS NOT AMORT	102961	\$3,816	\$0	\$0	\$0	\$0	\$0	\$3,816	\$0
1823930	DSR COSTS NOT AMORT	102962	\$198	\$0	\$0	\$0	\$0	\$0	\$198	\$0
1823930	DSR COSTS NOT AMORT	102970	\$287	\$0	\$0	\$0	\$0	\$0	\$287	\$0
1823930	DSR COSTS NOT AMORT	102971	\$108	\$0	\$0	\$0	\$0	\$0	\$108	\$0
1823930	DSR COSTS NOT AMORT	102972	\$190	\$0	\$0	\$0	\$0	\$0	\$190	\$0
1823930	DSR COSTS NOT AMORT	102973	\$74	\$0	\$0	\$0	\$0	\$0	\$74	\$0
1823930	DSR COSTS NOT AMORT	102974	\$807	\$0	\$0	\$0	\$0	\$0	\$807	\$0
1823930	DSR COSTS NOT AMORT	102975	\$594	\$0	\$0	\$0	\$0	\$0	\$594	\$0
1823930	DSR COSTS NOT AMORT	103061	\$47	\$0	\$0	\$0	\$0	\$0	\$47	\$0
1823930	DSR COSTS NOT AMORT	103062	\$22	\$0	\$0	\$0	\$0	\$0	\$22	\$0
1823930	DSR COSTS NOT AMORT	103063	\$4,283	\$0	\$0	\$0	\$0	\$0	\$4,283	\$0
1823930	DSR COSTS NOT AMORT	103064	\$134	\$0	\$0	\$0	\$0	\$0	\$134	\$0
1823930	DSR COSTS NOT AMORT	103065	\$166	\$0	\$0	\$0	\$0	\$0	\$166	\$0
1823930	DSR COSTS NOT AMORT	103066	\$513	\$0	\$0	\$0	\$0	\$0	\$513	\$0
1823930	DSR COSTS NOT AMORT	103067	\$107	\$0	\$0	\$0	\$0	\$0	\$107	\$0
1823930	DSR COSTS NOT AMORT	103068	\$637	\$0	\$0	\$0	\$0	\$0	\$637	\$0



Regulatory Assets (Actuals)
 13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	OTHER	\$1,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,305
1823930	DSR COSTS NOT AMORT	OTHER	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
1823930	DSR COSTS NOT AMORT	OTHER	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$143
1823930	DSR COSTS NOT AMORT	OTHER	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37
1823930	DSR COSTS NOT AMORT	OTHER	\$425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$425
1823930	DSR COSTS NOT AMORT	OTHER	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823930	DSR COSTS NOT AMORT	OTHER	\$632	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$632
1823930	DSR COSTS NOT AMORT	OTHER	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77
1823930	DSR COSTS NOT AMORT	OTHER	\$508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$508
1823930	DSR COSTS NOT AMORT	OTHER	\$699	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$699
1823930	DSR COSTS NOT AMORT	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823930	DSR COSTS NOT AMORT	OTHER	\$247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$247
1823930	DSR COSTS NOT AMORT	OTHER	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1823930	DSR COSTS NOT AMORT	OTHER	\$266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$266
1823930	DSR COSTS NOT AMORT	OTHER	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$98
1823930	DSR COSTS NOT AMORT	OTHER	\$590	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$590
1823930	DSR COSTS NOT AMORT	OTHER	\$207	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$207
1823930	DSR COSTS NOT AMORT	OTHER	\$710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$710
1823930	DSR COSTS NOT AMORT	OTHER	\$686	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$686
1823930	DSR COSTS NOT AMORT	OTHER	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823930	DSR COSTS NOT AMORT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823930	DSR COSTS NOT AMORT	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823930	DSR COSTS NOT AMORT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823930	DSR COSTS NOT AMORT	OTHER	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16
1823930	DSR COSTS NOT AMORT	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823930	DSR COSTS NOT AMORT	OTHER	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823930	DSR COSTS NOT AMORT	OTHER	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10
1823930	DSR COSTS NOT AMORT	OTHER	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
1823930	DSR COSTS NOT AMORT	OTHER	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26
1823930	DSR COSTS NOT AMORT	OTHER	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106
1823930	DSR COSTS NOT AMORT	OTHER	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
1823930	DSR COSTS NOT AMORT	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823930	DSR COSTS NOT AMORT	OTHER	\$29,243	\$0	\$0	\$0	\$0	\$0	\$2,373	\$0	\$26,870
1823940	DSR CARRYING CHARGES	OTHER	\$3,543	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,543
1823940	DSR CARRYING CHARGES	OTHER	\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$680
1823940	DSR CARRYING CHARGES	IDU	\$170	\$0	\$0	\$0	\$0	\$0	\$170	\$0	\$0
1823940	DSR CARRYING CHARGES	OTHER	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73
1823940	DSR CARRYING CHARGES	OTHER	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823940	DSR CARRYING CHARGES	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823940	DSR CARRYING CHARGES	OTHER	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
1823940	DSR CARRYING CHARGES	OTHER	\$2,843	\$0	\$0	\$0	\$0	\$0	\$170	\$0	\$2,673
1823960	DSR DEF NET LAST REV	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LAST REV	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LAST REV	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LAST REV	UT	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823960	DSR DEF NET LAST REV	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LAST REV	UT	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823960	DSR DEF NET LAST REV	UT	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
1823990	OTHER REG ASSET-N CST	OTHER	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74
1823990	OTHER REG ASSET-N CST	OTHER	\$2,491	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,491
1823990	OTHER REG ASSET-N CST	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823990	OTHER REG ASSET-N CST	OTHER	\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$700
1823990	OTHER REG ASSET-N CST	OTHER	\$272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$272
1823990	OTHER REG ASSET-N CST	OTHER	\$57,741	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,741
1823990	OTHER REG ASSET-N CST	OTHER	\$202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$202
1823990	OTHER REG ASSET-N CST	OTHER	\$461	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$461
1823990	OTHER REG ASSET-N CST	OTHER	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15



Regulatory Assets (Actuals)

13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	Reg Asset Current - Transition Severance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset Current - Solar Feed-In	\$1,849	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset Current - Other	\$712	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	CONTRA REG ASSET - DSM RESERVE	\$-335	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	RegA - DSM - Recd to Curr	\$-2,491	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Regulatory Asset - Balance Releas	\$10,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Calif Alternative Rate for Energy (CARE)	\$-526	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Powerdale Hydro Decom Reg Asset - CA	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	POWERDALE HYDRO DECOM REG ASSET - ID	\$197	\$0	\$0	\$0	\$0	\$197	\$0	\$0
1823990	OTHR REG ASSET-N CST	RegA - Decom Costs - Recd to Curr	\$355	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	TRANSITION COSTS-RETIREMENT & DISPLACE	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset - CA GHG Allowances	\$960	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	RegA - CA GHG Allowances - Recd to Curr	\$-272	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	CHOLLA PLANT TRANSACTION COSTS	\$5,144	\$81	\$1,344	\$406	\$925	\$2,201	\$288	\$0
1823990	OTHR REG ASSET-N CST	WASHINGTON COLSTRIP #3 REGULATORY ASSET	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	TRAIL MOUNTAIN MINE CLOSURE COSTS	\$422	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset - Tax Rev Req Adj-WY	\$66	\$0	\$0	\$0	\$66	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	OR - MEHC Transition Service Costs	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset - Tax Adj on PR Benefits - CA	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset - Tax Adj on PR Benefits - ID	\$429	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset - Tax Adj on PR Benefits - OR	\$4,391	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset - Tax Adj on PR Benefits - WY	\$2,895	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	RegA - Transition Severance - Recd to Cur	\$1,170	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	RegA - BPA Balancing Accts - Recd to Cur	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	RegA - Jan 2010 Storm Costs	\$-481	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	ID - Deferred Overburden Costs	\$193	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	WY - Deferred Overburden Costs	\$531	\$0	\$0	\$0	\$531	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset - Naughton Unit #3 Costs	\$4,372	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - Naughton U3 - OR	\$-2,045	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - Naughton U3 - WA	\$-624	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset - OR Solar Feed-In Tariff	\$1,746	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	REG ASSET - CA SOLAR FEED-IN TARIFF	\$-258	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset-OR Solar Feed-In Tariff 2013	\$665	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset - UT Solar Incentive Program	\$1,299	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	RegA - CA Solar Feed-In - Recd to Curr	\$-1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	RegA - Solar Feed-In - Recd to Curr	\$-175	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	UT-Klamath Hydro Relicensing Costs	\$1,111	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	RegA - Other - Recd to Curr	\$26,439	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	RegA - OR Asset Sale Gain-Recd to Curr	\$-688	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset - CA ECAC CY2012	\$924	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	CONTRA REG ASSET - CA ECAC CY2012	\$-94	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset - ID ECAM Dec11-Nov12 Misanto	\$1,928	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset - ID ECAM Dec11-Nov12 Agrilum	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset - ID ECAM Dec11-Nov12	\$12,710	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - ID ECAM Dec11-Nov12	\$2,391	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset - UT EBA Oct11-Dec11	\$-114	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset - UT EBA Oct11-Dec11	\$2,164	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset - UT EBA CY2012	\$14,720	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset - UT EBA CY2013	\$6,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset - UT RBA CY2012	\$1,085	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset - UT RBA CY2013	\$-642	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	Reg Asset - UT RBA CY2013	\$3,294	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assets (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187842	-\$1,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,483
1823990	OTHR REG ASSET-N CST	187844	-\$895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$895
1823990	OTHR REG ASSET-N CST	187852	\$16,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,474
1823990	OTHR REG ASSET-N CST	187853	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127
1823990	OTHR REG ASSET-N CST	187862	\$594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$594
1823990	OTHR REG ASSET-N CST	187863	\$2,077	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,077
1823990	OTHR REG ASSET-N CST	187872	-\$1,653	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,653
1823990	OTHR REG ASSET-N CST	187873	-\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$24
1823990	OTHR REG ASSET-N CST	187881	-\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$10
1823990	OTHR REG ASSET-N CST	187883	\$843	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$843
1823990	OTHR REG ASSET-N CST	187886	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9
1823990	OTHR REG ASSET-N CST	187892	\$213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$213
1823990	OTHR REG ASSET-N CST	187894	-\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$45
1823990	OTHR REG ASSET-N CST	187895	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35
1823990	OTHR REG ASSET-N CST	187896	\$226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$226
1823990	OTHR REG ASSET-N CST	187898	-\$384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$384
1823990	OTHR REG ASSET-N CST	187905	\$1,999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,999
1823990	OTHR REG ASSET-N CST	187911	\$950	\$0	\$0	\$0	\$950	\$0	\$0	\$0	\$950
1823990	OTHR REG ASSET-N CST	187913	\$446	\$0	\$0	\$0	\$0	\$446	\$0	\$0	\$446
1823990	OTHR REG ASSET-N CST	187920	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3
1823990	OTHR REG ASSET-N CST	187921	\$9,000	\$0	\$0	\$0	\$9,000	\$0	\$0	\$0	\$9,000
1823990	OTHR REG ASSET-N CST	187925	-\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$700
1823990	OTHR REG ASSET-N CST	187930	-\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$16
1823990	OTHR REG ASSET-N CST	187935	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823990	OTHR REG ASSET-N CST	187936	-\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$28
1823990	OTHR REG ASSET-N CST	187952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187955	-\$102	\$0	\$0	\$0	\$0	-\$102	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187956	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823990	OTHR REG ASSET-N CST	187957	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67
1823990	OTHR REG ASSET-N CST	187958	\$58	\$0	\$0	\$0	\$0	\$0	\$58	\$0	\$0
1823990	OTHR REG ASSET-N CST	187964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	187965	-\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$15
1823990	OTHR REG ASSET-N CST	187966	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52
1823990	OTHR REG ASSET-N CST	187967	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823990	OTHR REG ASSET-N CST	187968	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119
1823990	OTHR REG ASSET-N CST	187972	\$20,264	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,264
1823990	OTHR REG ASSET-N CST	187975	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39
1823990	OTHR REG ASSET-N CST	187982	\$4,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,001
1823990	OTHR REG ASSET-N CST	187983	\$5,135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,135
1823990	OTHR REG ASSET-N CST	187984	\$317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$317
1823990	OTHR REG ASSET-N CST	187985	\$48,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,718
1823990	OTHR REG ASSET-N CST	187988	-\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$23
1823990	OTHR REG ASSET-N CST	187992	-\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$89
1823990	OTHR REG ASSET-N CST	187994	-\$685	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$685
1823990	OTHR REG ASSET-N CST	187995	-\$510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$510
1823990	OTHR REG ASSET-N CST	187998	-\$2,981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,981
1823990	OTHR REG ASSET-N CST	187999	\$1,891	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,891
1823990	OTHR REG ASSET-N CST	188000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	189528	-\$234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$234
1823990	OTHR REG ASSET-N CST	189568	-\$1,139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,139
1823990	OTHR REG ASSET-N CST	189638	-\$2,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,281
1823990	OTHR REG ASSET-N CST	189649	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823990	OTHR REG ASSET-N CST	189688	-\$1,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,107
1823990	OTHR REG ASSET-N CST	610005	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
1823990	OTHR REG ASSET-N CST	701010	-\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$19
1823990 Total			\$209,652	\$84	\$1,344	\$10,183	\$2,818	\$2,099	\$544		\$192,961
1823993	OTHR REG ASSET-NON CO	187060	OR	-\$247	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823994	OTHR REG ASSET-NON CO	187061	WA	-\$445	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823994 Total				-\$445	\$0	-\$445	\$0	\$0	\$0	\$0	\$0
1823995	OTHR REG ASSET-NON CO	187062	IDU	-\$151	\$0	\$0	\$0	\$0	-\$151	\$0	\$0



Regulatory Assets (Actuals)

13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823995 Total			-\$151	\$0	\$0	\$0	\$0	\$0	\$0	-\$151	\$0
1823999	REGULATORY ASST-OTH	DSM Regulatory Assets-Accruals	\$7,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,238
1823999 Total			\$7,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,238
Grand Total			\$215,173	\$726	\$4,221	\$11,673	\$5,399	\$13,487	\$3,619	\$32	\$176,016

**Rocky Mountain Power
Utah General Rate Case – June 2015
B.17 Depreciation Reserve**

Page 1 – Page 7: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.17 – Depreciation Reserve'*



Depreciation Reserve (Actuals)

13 Month Average as of June 2013
 Allocation Method -- Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1060000	AC PR DPR EL PL SR	3102000	\$26,241	\$412	\$6,829	\$1,191	\$1,186	\$1,186	\$1,463	\$100	\$0
1060000	AC PR DPR EL PL SR	3103000	\$15,156	\$238	\$3,944	\$1,191	\$2,420	\$6,461	\$845	\$58	\$0
1060000	AC PR DPR EL PL SR	3110000	\$463,098	\$1,273	\$120,507	\$36,387	\$78,941	\$197,411	\$1,761	\$0	\$0
1060000	AC PR DPR EL PL SR	3120000	\$1,371,830	\$21,541	\$356,925	\$107,712	\$218,003	\$594,703	\$76,470	\$5,216	\$0
1060000	AC PR DPR EL PL SR	3140000	\$379,291	\$5,957	\$98,699	\$29,892	\$15,507	\$64,128	\$11,003	\$750	\$0
1060000	AC PR DPR EL PL SR	3150000	\$34	\$34	\$34	\$34	\$34	\$34	\$34	\$34	\$0
1060000	AC PR DPR EL PL SR	3160000	\$14,735	\$231	\$3,834	\$1,138	\$2,353	\$6,281	\$821	\$56	\$0
1060000	AC PR DPR EL PL SR	3302000	\$71	\$71	\$1,241	\$375	\$762	\$2,034	\$266	\$18	\$0
1060000	AC PR DPR EL PL SR	3303000	\$39	\$39	\$10	\$2	\$6	\$17	\$6	\$0	\$0
1060000	AC PR DPR EL PL SR	3304000	\$115	\$115	\$30	\$9	\$18	\$49	\$6	\$0	\$0
1060000	AC PR DPR EL PL SR	3304000	\$169	\$169	\$44	\$13	\$27	\$72	\$9	\$1	\$0
1060000	AC PR DPR EL PL SR	3304000	\$81	\$81	\$21	\$6	\$13	\$34	\$4	\$0	\$0
1060000	AC PR DPR EL PL SR	3305000	\$206	\$206	\$54	\$16	\$33	\$88	\$11	\$1	\$0
1060000	AC PR DPR EL PL SR	3310000	\$29	\$29	\$8	\$2	\$5	\$12	\$2	\$0	\$0
1060000	AC PR DPR EL PL SR	3310000	\$4,780	\$75	\$1,244	\$376	\$763	\$2,038	\$266	\$18	\$0
1060000	AC PR DPR EL PL SR	3311000	\$20,773	\$326	\$5,405	\$1,632	\$3,317	\$8,655	\$1,158	\$79	\$0
1060000	AC PR DPR EL PL SR	3311000	\$856	\$13	\$223	\$67	\$137	\$365	\$48	\$3	\$0
1060000	AC PR DPR EL PL SR	3312000	\$8,476	\$133	\$2,206	\$666	\$1,353	\$3,613	\$473	\$32	\$0
1060000	AC PR DPR EL PL SR	3312000	\$101	\$2	\$26	\$8	\$16	\$43	\$6	\$0	\$0
1060000	AC PR DPR EL PL SR	3313000	\$4,571	\$72	\$1,189	\$359	\$730	\$1,948	\$255	\$17	\$0
1060000	AC PR DPR EL PL SR	3320000	\$825	\$13	\$215	\$65	\$132	\$352	\$46	\$3	\$0
1060000	AC PR DPR EL PL SR	3320000	\$1,028	\$16	\$288	\$81	\$164	\$438	\$57	\$4	\$0
1060000	AC PR DPR EL PL SR	3321000	\$15,845	\$250	\$4,149	\$1,253	\$2,546	\$6,787	\$889	\$61	\$0
1060000	AC PR DPR EL PL SR	3321000	\$119,800	\$1,881	\$31,174	\$9,413	\$19,128	\$51,069	\$6,679	\$456	\$0
1060000	AC PR DPR EL PL SR	3321000	\$11,182	\$176	\$2,912	\$879	\$1,787	\$4,771	\$624	\$43	\$0
1060000	AC PR DPR EL PL SR	3322000	\$2,985	\$47	\$779	\$235	\$475	\$1,277	\$167	\$11	\$0
1060000	AC PR DPR EL PL SR	3323000	\$159	\$3	\$41	\$13	\$25	\$68	\$9	\$1	\$0
1060000	AC PR DPR EL PL SR	3323000	\$55	\$1	\$14	\$4	\$8	\$24	\$3	\$0	\$0
1060000	AC PR DPR EL PL SR	3323000	\$25	\$0	\$7	\$2	\$4	\$11	\$1	\$0	\$0
1060000	AC PR DPR EL PL SR	3330000	\$33,929	\$533	\$8,829	\$2,666	\$5,417	\$14,463	\$1,892	\$129	\$0
1060000	AC PR DPR EL PL SR	3330000	\$10,482	\$165	\$2,728	\$824	\$1,674	\$4,468	\$584	\$40	\$0
1060000	AC PR DPR EL PL SR	3340000	\$13,425	\$211	\$3,484	\$1,055	\$2,144	\$5,723	\$748	\$51	\$0
1060000	AC PR DPR EL PL SR	3340000	\$4,077	\$64	\$1,061	\$320	\$651	\$1,738	\$227	\$16	\$0
1060000	AC PR DPR EL PL SR	3347000	\$1,745	\$27	\$454	\$137	\$279	\$744	\$97	\$7	\$0
1060000	AC PR DPR EL PL SR	3347000	\$18	\$0	\$5	\$1	\$3	\$8	\$1	\$0	\$0
1060000	AC PR DPR EL PL SR	3350000	\$105	\$2	\$23	\$8	\$17	\$45	\$6	\$0	\$0
1060000	AC PR DPR EL PL SR	3351000	\$1,088	\$17	\$283	\$85	\$174	\$464	\$61	\$4	\$0
1060000	AC PR DPR EL PL SR	3353000	\$3	\$3	\$1	\$0	\$1	\$1	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	3360000	\$6,006	\$84	\$1,563	\$472	\$959	\$2,560	\$335	\$23	\$0
1060000	AC PR DPR EL PL SR	3360000	\$782	\$12	\$204	\$61	\$125	\$333	\$44	\$3	\$0
1060000	AC PR DPR EL PL SR	3403000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	3410000	\$30,049	\$472	\$7,819	\$2,361	\$4,798	\$12,809	\$1,675	\$114	\$0
1060000	AC PR DPR EL PL SR	3420000	\$2,005	\$31	\$522	\$158	\$320	\$855	\$112	\$8	\$0
1060000	AC PR DPR EL PL SR	3440000	\$440,706	\$6,971	\$114,680	\$34,627	\$70,366	\$197,866	\$24,570	\$676	\$0
1060000	AC PR DPR EL PL SR	3440000	\$68,208	\$1,071	\$17,749	\$5,359	\$10,891	\$29,076	\$3,803	\$259	\$0
1060000	AC PR DPR EL PL SR	3450000	\$43,300	\$680	\$11,267	\$3,402	\$6,913	\$18,458	\$2,414	\$165	\$0
1060000	AC PR DPR EL PL SR	3460000	\$2,128	\$33	\$554	\$167	\$340	\$807	\$119	\$8	\$0
1060000	AC PR DPR EL PL SR	3502000	\$30,858	\$485	\$8,050	\$2,425	\$4,927	\$13,154	\$1,720	\$117	\$0
1060000	AC PR DPR EL PL SR	3520000	\$21,494	\$338	\$5,593	\$1,689	\$3,432	\$9,163	\$1,196	\$82	\$0
1060000	AC PR DPR EL PL SR	3530000	\$278,365	\$4,372	\$72,436	\$21,872	\$44,445	\$118,663	\$15,519	\$1,059	\$0
1060000	AC PR DPR EL PL SR	3534000	\$24,741	\$389	\$6,438	\$1,944	\$3,950	\$10,547	\$1,379	\$94	\$0
1060000	AC PR DPR EL PL SR	3537000	\$8,261	\$130	\$2,150	\$649	\$1,319	\$3,522	\$461	\$31	\$0
1060000	AC PR DPR EL PL SR	3540000	\$220,371	\$3,461	\$57,345	\$17,315	\$35,186	\$93,940	\$12,286	\$838	\$0
1060000	AC PR DPR EL PL SR	3550000	\$284,399	\$4,466	\$74,000	\$22,346	\$45,409	\$121,235	\$15,856	\$1,062	\$0
1060000	AC PR DPR EL PL SR	3560000	\$419,489	\$6,588	\$108,158	\$32,980	\$66,977	\$179,619	\$23,387	\$1,595	\$0
1060000	AC PR DPR EL PL SR	3570000	\$651	\$10	\$170	\$51	\$104	\$278	\$36	\$2	\$0
1060000	AC PR DPR EL PL SR	3580000	\$1,555	\$24	\$405	\$122	\$248	\$663	\$87	\$6	\$0
1060000	AC PR DPR EL PL SR	3590000	\$3,614	\$67	\$941	\$284	\$577	\$1,541	\$202	\$14	\$0
1060000	AC PR DPR EL PL SR	3602000	\$545	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	3602000	\$421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	3602000	\$2,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	3602000	\$2,840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	3602000	\$1,139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	3602000	\$1,058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	3602000	\$583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	3610000	\$691	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	3610000	\$456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	3610000	\$4,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Depreciation Reserve (Actuals)
13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1060000	AC PR DPR EL PL SR	UT	\$-7,835	\$0	\$0	\$0	\$0	\$0	\$-7,835	\$0	\$0
1060000	AC PR DPR EL PL SR	WA	\$-659	\$0	\$0	\$0	\$-659	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-2,389	\$0	\$0	\$0	\$0	\$-2,389	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-1,166	\$0	\$0	\$0	\$0	\$-1,166	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	CA	\$-4,508	\$-4,508	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	IDU	\$-8,543	\$0	\$0	\$0	\$0	\$0	\$-8,543	\$0	\$0
1060000	AC PR DPR EL PL SR	OR	\$-59,893	\$0	\$-59,893	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	UT	\$-84,944	\$0	\$0	\$0	\$0	\$0	\$-84,944	\$0	\$0
1060000	AC PR DPR EL PL SR	WA	\$-15,269	\$0	\$0	\$-15,269	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-39,697	\$0	\$0	\$-39,697	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-2,656	\$0	\$0	\$-2,656	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	CA	\$-165	\$-165	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	IDU	\$-254	\$0	\$0	\$0	\$0	\$0	\$-254	\$0	\$0
1060000	AC PR DPR EL PL SR	OR	\$-1,998	\$0	\$-1,998	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WA	\$-842	\$0	\$0	\$0	\$-842	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-1,653	\$0	\$0	\$0	\$-1,653	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-22	\$0	\$0	\$0	\$-22	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	CA	\$-28,618	\$-28,618	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	IDU	\$-45,248	\$0	\$0	\$0	\$0	\$0	\$-45,248	\$0	\$0
1060000	AC PR DPR EL PL SR	OR	\$-224,833	\$0	\$-224,833	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	UT	\$-184,862	\$0	\$0	\$0	\$0	\$-184,862	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WA	\$-51,560	\$0	\$0	\$-51,560	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-39,627	\$0	\$0	\$-39,627	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-8,646	\$0	\$0	\$-8,646	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	CA	\$-13,136	\$-13,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	IDU	\$-16,169	\$0	\$0	\$0	\$0	\$0	\$-16,169	\$0	\$0
1060000	AC PR DPR EL PL SR	OR	\$-135,498	\$0	\$-135,498	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WA	\$-78,275	\$0	\$0	\$0	\$0	\$-78,275	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-29,976	\$0	\$0	\$-29,976	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-36,686	\$0	\$0	\$-36,686	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-4,728	\$0	\$0	\$-4,728	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	CA	\$-8,420	\$-8,420	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	IDU	\$-3,134	\$0	\$0	\$0	\$0	\$0	\$-3,134	\$0	\$0
1060000	AC PR DPR EL PL SR	OR	\$-39,955	\$0	\$-39,955	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	UT	\$-60,294	\$0	\$0	\$0	\$0	\$-60,294	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WA	\$-11,293	\$0	\$0	\$0	\$0	\$-11,293	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-7,740	\$0	\$0	\$-7,740	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-2,608	\$0	\$0	\$-2,608	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	CA	\$-14,906	\$-14,906	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	IDU	\$-10,094	\$0	\$0	\$0	\$0	\$0	\$-10,094	\$0	\$0
1060000	AC PR DPR EL PL SR	OR	\$-64,360	\$0	\$-64,360	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	UT	\$-172,024	\$0	\$0	\$0	\$0	\$-172,024	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WA	\$-9,838	\$0	\$0	\$-9,838	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-18,684	\$0	\$0	\$-18,684	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-13,066	\$0	\$0	\$-13,066	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	CA	\$-23,494	\$-23,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	IDU	\$-179,667	\$0	\$-179,667	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	OR	\$-92,892	\$0	\$0	\$0	\$0	\$-92,892	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WA	\$-45,620	\$0	\$0	\$-45,620	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-29,524	\$0	\$0	\$-29,524	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-4,626	\$0	\$0	\$-4,626	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	CA	\$-3,677	\$-3,677	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	IDU	\$-3,327	\$0	\$0	\$0	\$0	\$0	\$-3,327	\$0	\$0
1060000	AC PR DPR EL PL SR	OR	\$-24,603	\$0	\$-24,603	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WA	\$-25,488	\$0	\$0	\$0	\$0	\$-25,488	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-7,204	\$0	\$0	\$-7,204	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-4,232	\$0	\$0	\$-4,232	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	CA	\$-601	\$-601	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	IDU	\$-6,177	\$0	\$0	\$0	\$0	\$0	\$-6,177	\$0	\$0
1060000	AC PR DPR EL PL SR	OR	\$-7,252	\$0	\$0	\$0	\$0	\$0	\$-7,252	\$0	\$0
1060000	AC PR DPR EL PL SR	WA	\$-49,857	\$0	\$-49,857	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-35,153	\$0	\$0	\$0	\$0	\$-35,153	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-11,844	\$0	\$0	\$0	\$-11,844	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	CA	\$-10,453	\$0	\$0	\$0	\$-10,453	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	WY	\$-2,434	\$0	\$0	\$-2,434	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	CA	\$-1,830	\$-1,830	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1060000	AC PR DPR EL PL SR	IDU	\$-6,729	\$0	\$0	\$0	\$0	\$0	\$-6,729	\$0	\$0



Depreciation Reserve (Actuals)

13 Month Average as of June 2013
 Allocation Method -- Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Meters	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3700000	OR	-\$33,734	\$0	-\$33,734	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	UT	-\$24,981	\$0	\$0	\$0	\$0	-\$24,981	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	WA	-\$7,081	\$0	\$0	\$0	-\$2,081	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	WY	-\$1,760	\$0	\$0	\$0	-\$1,760	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	METERS	-\$669	\$0	\$0	\$0	-\$669	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	METERS	-\$221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	CA	-\$118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	IDU	-\$2,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	OR	-\$3,385	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	UT	-\$286	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	WA	-\$934	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	WY	-\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	CA	-\$888	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	CA	-\$568	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	OR	-\$9,207	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	UT	-\$11,508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	WA	-\$2,252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	WY	-\$2,707	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	WY	-\$890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3700000	IDU	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3892000	SG	-\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3892000	UT	-\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3892000	WY	-\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3892000	WY	-\$619	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	CA	-\$1,872	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	CN	-\$4,076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	IDU	-\$6,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	OR	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	SE	-\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	SG	-\$2,217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	SO	-\$20,548	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	UT	-\$11,880	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	WA	-\$5,729	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	WY	-\$1,441	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	WY	-\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	CA	-\$332	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	CN	-\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	IDU	-\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	OR	-\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	SG	-\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	SO	-\$3,408	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	UT	-\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	WA	-\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	WY	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3900000	WY	-\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	CA	-\$1,540	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	CN	-\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	IDU	-\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	OR	-\$1,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	SG	-\$10,784	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	SO	-\$278	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	UT	-\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	WA	-\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	WY	-\$118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	WY	-\$4,026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	IDU	-\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	OR	-\$1,081	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	SE	-\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	SG	-\$853	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	SO	-\$22,108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	UT	-\$1,389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	WA	-\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	WY	-\$1,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	WY	-\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	CA	-\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3910000	IDU	-\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)

13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3913000	OR	\$0	-\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	SG	-\$463	-\$7	-\$96	-\$170	-\$36	-\$174	-\$197	-\$26	-\$2
1080000	AC PR DPR EL PL SR 3913000	SO	-\$453	-\$10	-\$124	-\$124	-\$35	-\$66	-\$192	-\$25	-\$1
1080000	AC PR DPR EL PL SR 3913000	UT	-\$69	\$0	\$0	\$0	\$0	-\$69	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	WA	-\$22	\$0	\$0	\$0	-\$22	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	WY	-\$19	\$0	\$0	\$0	-\$19	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	CA	-\$6	\$0	\$0	\$0	\$0	-\$6	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921000	CA	-\$47	-\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921000	IDU	-\$189	\$0	\$0	\$0	\$0	\$0	\$0	-\$189	\$0
1080000	AC PR DPR EL PL SR 3921000	OR	-\$805	\$0	-\$805	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921000	SG	-\$263	-\$13	-\$68	-\$42	-\$21	-\$112	-\$15	-\$15	-\$1
1080000	AC PR DPR EL PL SR 3921000	SO	-\$577	-\$14	-\$157	-\$44	-\$44	-\$245	-\$32	-\$2	-\$2
1080000	AC PR DPR EL PL SR 3921000	UT	-\$1283	\$0	\$0	\$0	\$0	-\$1283	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921000	WA	-\$177	\$0	\$0	\$0	-\$177	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921000	WY	-\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3922000	IDU	-\$10	\$0	\$0	\$0	\$0	\$0	-\$10	\$0	\$0
1080000	AC PR DPR EL PL SR 3922000	OR	-\$125	\$0	-\$125	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3922000	SG	-\$31	-\$3	-\$81	-\$2	-\$2	-\$5	-\$13	-\$2	-\$2
1080000	AC PR DPR EL PL SR 3922000	SO	-\$159	-\$3	-\$37	-\$10	-\$10	-\$20	-\$58	-\$8	-\$8
1080000	AC PR DPR EL PL SR 3922000	UT	-\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3922000	WA	-\$27	\$0	\$0	\$0	-\$27	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3922000	WY	-\$204	-\$204	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3924000	CA	-\$762	-\$762	\$0	\$0	\$0	\$0	-\$762	\$0	\$0
1080000	AC PR DPR EL PL SR 3924000	IDU	-\$2,594	\$0	-\$2,594	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3924000	OR	-\$81	-\$81	\$0	\$0	-\$81	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3924000	SG	-\$3,422	-\$24	-\$690	-\$269	-\$6	-\$14	-\$34	-\$5	-\$5
1080000	AC PR DPR EL PL SR 3924000	SO	-\$565	\$12	-\$154	-\$43	-\$83	-\$240	-\$191	-\$13	-\$13
1080000	AC PR DPR EL PL SR 3924000	UT	-\$4,047	\$0	\$0	\$0	-\$4,047	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3924000	WA	-\$650	\$0	\$0	\$0	-\$650	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3924000	WY	-\$171	-\$171	\$0	\$0	-\$171	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3925000	CA	-\$303	-\$303	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3925000	IDU	-\$894	-\$894	\$0	\$0	\$0	\$0	-\$894	\$0	\$0
1080000	AC PR DPR EL PL SR 3925000	OR	-\$3,268	\$0	-\$3,268	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3925000	SG	-\$123	-\$2	-\$30	-\$22	-\$22	-\$52	-\$8	-\$8	-\$8
1080000	AC PR DPR EL PL SR 3925000	SO	-\$2,148	-\$34	-\$559	-\$169	-\$18	-\$120	-\$120	-\$8	-\$8
1080000	AC PR DPR EL PL SR 3925000	UT	-\$5,614	\$0	-\$5,614	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3925000	WA	-\$1,147	\$0	\$0	\$0	-\$1,147	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3925000	WY	-\$1,095	\$0	\$0	\$0	-\$1,095	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3926000	CA	-\$243	\$0	\$0	\$0	-\$243	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3926000	OR	-\$44	\$0	-\$44	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3926000	SG	-\$2	-\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3926000	SO	-\$1,388	-\$22	-\$381	-\$109	-\$222	-\$522	-\$77	-\$5	-\$5
1080000	AC PR DPR EL PL SR 3926000	UT	-\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3926000	WA	-\$77	\$0	\$0	\$0	\$0	-\$77	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3926000	WY	-\$244	-\$244	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3929000	CA	-\$666	\$0	-\$666	\$0	\$0	\$0	-\$666	\$0	\$0
1080000	AC PR DPR EL PL SR 3929000	IDU	-\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3929000	OR	-\$665	-\$10	-\$173	-\$65	-\$2	-\$84	-\$37	-\$1	-\$1
1080000	AC PR DPR EL PL SR 3929000	SG	-\$235	-\$5	-\$64	-\$18	-\$34	-\$100	-\$13	-\$3	-\$3
1080000	AC PR DPR EL PL SR 3929000	SO	-\$1,507	\$0	\$0	\$0	-\$1,507	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3929000	UT	-\$156	\$0	\$0	\$0	-\$156	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3929000	WA	-\$704	\$0	-\$704	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3929000	WY	-\$195	\$0	-\$195	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	CA	-\$24	-\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	IDU	-\$94	\$0	-\$94	\$0	\$0	\$0	-\$94	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	OR	-\$116	-\$2	-\$2	-\$9	-\$18	-\$48	-\$6	-\$6	-\$6
1080000	AC PR DPR EL PL SR 3921400	SG	-\$83	\$0	-\$83	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	SO	-\$19	\$0	\$0	\$0	-\$19	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	UT	-\$41	-\$41	\$0	\$0	-\$41	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	WA	-\$81	-\$81	\$0	\$0	-\$81	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	WY	-\$5	\$0	\$0	\$0	-\$5	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921900	OR	-\$91	\$0	-\$91	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921900	SG	-\$189	-\$3	-\$49	-\$15	-\$30	-\$81	-\$1	-\$1	-\$1



Depreciation Reserve (Actuals)
 13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1085000	AC PR DPR-ACCRUAL	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	IDU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	OR	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	UT	\$19	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	WA	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	WYP	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	SG-P	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	SG-F	\$2,649	\$2,649	\$689	\$208	\$423	\$1,129	\$148	\$10	\$0
1085000	AC PR DPR-ACCRUAL	SG-U	\$5,25	\$5,25	\$806	\$41	\$84	\$224	\$29	\$2	\$0
1085000	AC PR DPR-ACCRUAL	SG	\$3,096	\$3,096	\$49	\$243	\$494	\$1,320	\$173	\$12	\$0
1085000	AC PR DPR-ACCRUAL	SG	\$5,401	\$5,401	\$1,405	\$424	\$662	\$2,302	\$301	\$21	\$0
1085000	AC PR DPR-ACCRUAL	CA	\$37	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	IDU	\$34	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	OR	\$1,038	\$1,038	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	UT	\$3,090	\$3,090	\$0	\$0	\$0	\$3,050	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	WA	\$131	\$131	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	WYU	\$231	\$231	\$0	\$0	\$231	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	SO	\$288	\$288	\$6	\$73	\$21	\$39	\$114	\$15	\$0
1085000	AC PR DPR-ACCRUAL	SO	\$8	\$8	\$0	\$0	\$1	\$3	\$0	\$0	\$0
1085000 Total			\$15,252	\$207	\$3,852	\$879	\$1,951	\$7,652	\$569	\$41	\$0
Grand Total			\$7,379,346	\$180,527	\$2,165,575	\$594,664	\$1,051,823	\$2,947,460	\$411,635	\$18,662	\$0

**Rocky Mountain Power
Utah General Rate Case – June 2015
B.18 Amortization Reserve**

Page 1 – Page 2: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.18 – Amortization Reserve'*



Amortization Reserve (Actuals)

13 Month Average as of June 2013

Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	SG	\$-795	\$-795	\$0	\$0	\$0	\$0	\$0	\$-795	\$0
1110000	AC PR AMR EL PT SR	SG-P	\$-2,750	\$-463	\$-2,116	\$-216	\$-439	\$-1,172	\$-153	\$0	\$0
1110000	AC PR AMR EL PT SR	SG-U	\$-30,587	\$-480	\$-7,951	\$2,401	\$-4,879	\$-13,026	\$-1,704	\$0	\$0
1110000	AC PR AMR EL PT SR	OR	\$-363	\$-689	\$-1,136	\$-343	\$-637	\$-1,981	\$-243	\$0	\$0
1110000	AC PR AMR EL PT SR	SG	\$-62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	SG	\$-821	\$-107	\$-1,775	\$-536	\$-1,099	\$-2,907	\$-960	\$0	\$0
1110000	AC PR AMR EL PT SR	SG	\$-10,809	\$-237	\$-2,946	\$-829	\$-1,581	\$-4,591	\$-595	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$-4,110	\$-72	\$-887	\$-252	\$-481	\$-1,397	\$-181	\$0	\$0
1110000	AC PR AMR EL PT SR	SE	\$-1,847	\$-28	\$-338	\$-338	\$-645	\$-1,873	\$-243	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$-12,655	\$-277	\$-3,458	\$-1,38	\$-325	\$-775	\$-116	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$-285	\$-6	\$-78	\$-22	\$-81	\$-5,375	\$-35	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$-1,615	\$-35	\$-440	\$-124	\$-236	\$-686	\$-89	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$-39,602	\$-2,943	\$-1,470	\$-1,28	\$-7,842	\$-45,464	\$-4,137	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$-131,185	\$-2,875	\$-35,759	\$-10,063	\$-19,192	\$-72,220	\$-362	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$-4,603	\$-101	\$-1,255	\$-353	\$-673	\$-1,955	\$-253	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$-1,660	\$-36	\$-453	\$-127	\$-243	\$-705	\$-85	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$-1,158	\$-25	\$-316	\$-89	\$-169	\$-492	\$-64	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$-5,627	\$-123	\$-1,534	\$-432	\$-823	\$-2,300	\$-310	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$-2,908	\$-64	\$-793	\$-23	\$-245	\$-1,235	\$-160	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$-1,762	\$-39	\$-480	\$-135	\$-258	\$-748	\$-85	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$-8,903	\$-195	\$-2,427	\$-683	\$-1,302	\$-3,781	\$-490	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$-2,440	\$-53	\$-665	\$-197	\$-357	\$-1,036	\$-134	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$-10,931	\$-240	\$-2,980	\$-838	\$-1,599	\$-4,642	\$-602	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$-1,981	\$-51	\$-632	\$-143	\$-198	\$-914	\$-83	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$-1,892	\$-41	\$-516	\$-145	\$-277	\$-804	\$-70	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$-2,283	\$-41	\$-622	\$-175	\$-334	\$-970	\$-126	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$-6,631	\$-189	\$-2,353	\$-662	\$-1,263	\$-3,666	\$-475	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	\$-3,267	\$-86	\$-1,065	\$-300	\$-572	\$-1,660	\$-215	\$0	\$0
1110000	AC PR AMR EL PT SR	SG	\$-1,586	\$-432	\$-35	\$-124	\$-22	\$-674	\$-87	\$0	\$0
1110000	AC PR AMR EL PT SR	SG	\$-1,581	\$-25	\$-411	\$-12	\$-62	\$-674	\$-84	\$0	\$0
1110000	AC PR AMR EL PT SR	SG	\$-43	\$-1	\$-11	\$-3	\$-7	\$-18	\$-2	\$0	\$0
1110000	AC PR AMR EL PT SR	SG	\$-11,763	\$-185	\$-3,066	\$-926	\$-1,881	\$-5,023	\$-657	\$0	\$0
1110000	AC PR AMR EL PT SR	SG	\$-3,609	\$-97	\$-939	\$-284	\$-576	\$-1,538	\$-201	\$0	\$0
1110000	AC PR AMR EL PT SR	SG	\$-51	\$-1	\$-13	\$-4	\$-4	\$-22	\$-3	\$0	\$0
1110000	AC PR AMR EL PT SR	SG-U	\$-3	\$0	\$-1	\$0	\$0	\$-1	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	SG	\$-2,179	\$-48	\$-994	\$-167	\$-319	\$-925	\$-120	\$0	\$0
1110000	AC PR AMR EL PT SR	SG	\$-605	\$-34	\$-418	\$-118	\$-225	\$-652	\$-84	\$0	\$0
1110000	AC PR AMR EL PT SR	SG	\$-4,179	\$-92	\$-1,139	\$-321	\$-611	\$-1,775	\$-230	\$0	\$0
1110000	AC PR AMR EL PT SR	SG	\$-9,630	\$-151	\$-2,506	\$-757	\$-1,538	\$-4,105	\$-537	\$0	\$0
1110000	AC PR AMR EL PT SR	UT	\$-1	\$0	\$0	\$0	\$0	\$-1	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	SG	\$-76	\$-1	\$-20	\$-6	\$-6	\$-12	\$-4	\$0	\$0
1110000	AC PR AMR EL PT SR	SG	\$-25,926	\$-968	\$-7,067	\$-1,989	\$-3,793	\$-11,011	\$-1,427	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$-249	\$0	\$-249	\$0	\$-249	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$-654	\$-14	\$-178	\$-50	\$-96	\$-278	\$-36	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$-2,478	\$-64	\$-791	\$-179	\$-319	\$-1,143	\$-104	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$-2,091	\$-46	\$-570	\$-160	\$-306	\$-888	\$-115	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$-2,446	\$-63	\$-781	\$-177	\$-195	\$-1,128	\$-103	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$-931	\$-24	\$-297	\$-67	\$-74	\$-430	\$-59	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$-4,241	\$-93	\$-1,156	\$-325	\$-620	\$-1,801	\$-233	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$-2,234	\$-61	\$-942	\$-254	\$-379	\$-1,379	\$-180	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$-744	\$-16	\$-203	\$-57	\$-109	\$-316	\$-41	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$-35	\$0	\$0	\$0	\$-35	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$-327	\$-5	\$-85	\$-26	\$-52	\$-139	\$-18	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$-16	\$0	\$-5	\$-1	\$-1	\$-7	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$-1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$-86	\$0	\$-66	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$-114	\$-2	\$-28	\$0	\$-20	\$-48	\$-7	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	\$-15,124	\$-238	\$-3,936	\$-1,188	\$-2,415	\$-6,447	\$-843	\$0	\$0



Amortization Reserve (Actuals)
 13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	SO	-\$1,049	-\$23	-\$286	-\$80	-\$153	-\$446	-\$58	-\$3	\$0
1110000	AC PR AMR EL PT SR	UT	\$0	\$0	\$0	\$0	\$0	-\$47	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	-\$192	\$0	\$0	\$0	-\$192	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	SG	-\$415	-\$7	-\$108	-\$33	-\$66	-\$177	-\$23	-\$2	\$0
1110000	AC PR AMR EL PT SR	SO	-\$60	-\$1	-\$16	-\$5	-\$9	-\$26	-\$3	\$0	\$0
1110000	AC PR AMR EL PT SR	SG-P	-\$611	-\$10	-\$159	-\$48	-\$98	-\$260	-\$34	-\$2	\$0
1110000	AC PR AMR EL PT SR	SG-U	-\$24	\$0	-\$6	-\$2	-\$4	-\$10	-\$1	\$0	\$0
1110000	AC PR AMR EL PT SR	CA	-\$303	-\$303	\$0	-\$7	-\$15	-\$40	-\$5	\$0	\$0
1110000	AC PR AMR EL PT SR	CN	-\$3,246	-\$884	-\$1,036	-\$235	-\$258	-\$1,498	-\$136	\$0	\$0
1110000	AC PR AMR EL PT SR	IDU	-\$11	\$0	\$0	\$0	\$0	\$0	-\$11	\$0	\$0
1110000	AC PR AMR EL PT SR	OR	-\$3,770	\$0	-\$3,770	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	SG	-\$5	\$0	-\$1	\$0	-\$1	-\$2	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	SO	-\$12,619	-\$277	-\$3,440	-\$968	-\$1,846	-\$5,359	-\$694	-\$35	\$0
1110000	AC PR AMR EL PT SR	UT	-\$13	\$0	\$0	\$0	\$0	-\$13	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WA	-\$1,350	\$0	-\$1,350	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WYP	-\$4,278	\$0	\$0	\$0	-\$4,278	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	WYU	-\$40	\$0	\$0	\$0	-\$40	\$0	\$0	\$0	\$0
1110000 Total			-\$502,699	-\$10,917	-\$141,761	-\$38,737	-\$70,641	-\$212,983	-\$26,507	-\$1,153	\$0
1119000	AC PR AMR EL PT SR-O	SO	\$43	\$1	\$12	\$3	\$6	\$18	\$2	\$0	\$0
1119000	AC PR AMR EL PT SR-O	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1119000 Total			\$43	\$1	\$12	\$3	\$6	\$18	\$2	\$0	\$0
Grand Total			-\$502,655	-\$10,916	-\$141,749	-\$38,734	-\$70,634	-\$212,964	-\$26,505	-\$1,153	\$0

Rocky Mountain Power
Utah General Rate Case – June 2015
B.19 D.I.T. Balance & I.T.C

Page 1 – Page 5: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.19 – DIT Balance'*

Page 1: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.19 – ITC Balance'*



Deferred Income Tax Balance (Actuals)

13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCU DEF INC TAX	137203	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
1901000	ACCU DEF INC TAX	137205	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1901000	ACCU DEF INC TAX	137215	\$396	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$396
1901000	ACCU DEF INC TAX	137224	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107
1901000	ACCU DEF INC TAX	137228	\$266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$266
1901000	ACCU DEF INC TAX	137229	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$124
1901000	ACCU DEF INC TAX	137300	\$274	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$274
1901000	ACCU DEF INC TAX	190101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190128	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190401	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190404	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	190504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	287236	\$1,582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,582
1901000	ACCU DEF INC TAX	287237	-\$1,082	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,082
1901000	ACCU DEF INC TAX	287238	\$2,929	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,929
1901000	ACCU DEF INC TAX	287240	\$4,361	\$96	\$1,189	\$335	\$335	\$638	\$1,852	\$240	\$12
1901000	ACCU DEF INC TAX	287250	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	287251	\$5,437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,437
1901000	ACCU DEF INC TAX	287252	-\$141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	287253	-\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	287255	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	287257	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	287258	\$203	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	287259	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	287260	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	287267	-\$2,218	-\$49	-\$605	-\$170	-\$170	-\$325	-\$942	-\$122	-\$6
1901000	ACCU DEF INC TAX	287270	\$3,523	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,523
1901000	ACCU DEF INC TAX	287271	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63
1901000	ACCU DEF INC TAX	287272	\$347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$347
1901000	ACCU DEF INC TAX	287278	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCU DEF INC TAX	287281	\$286	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$286
1901000	ACCU DEF INC TAX	287282	-\$2	-\$2	-\$41	-\$12	-\$12	-\$29	-\$70	-\$10	-\$1
1901000	ACCU DEF INC TAX	287285	\$350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350
1901000	ACCU DEF INC TAX	287291	\$884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$884
1901000	ACCU DEF INC TAX	287299	\$884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$884



Deferred Income Tax Balance (Actuals)

13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	SE	\$417	\$6	\$103	\$31	\$175	\$26	\$2	\$0
1901000	ACCUM DEF INC TAX	SE	\$1,076	\$16	\$267	\$60	\$190	\$68	\$4	\$0
1901000	ACCUM DEF INC TAX	OR	\$81	\$0	\$81	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	OR	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	OTHER	\$854	\$0	\$0	\$0	\$0	\$0	\$0	\$854
1901000	ACCUM DEF INC TAX	SO	\$116	\$3	\$32	\$8	\$17	\$6	\$0	\$0
1901000	ACCUM DEF INC TAX	SO	\$3,307	\$72	\$901	\$294	\$494	\$1,404	\$6	\$0
1901000	ACCUM DEF INC TAX	SO	\$28	\$1	\$8	\$2	\$4	\$12	\$2	\$0
1901000	ACCUM DEF INC TAX	SO	\$899	\$20	\$245	\$69	\$392	\$49	\$2	\$0
1901000	ACCUM DEF INC TAX	SO	\$14,172	\$322	\$4,010	\$1,128	\$6,248	\$610	\$41	\$0
1901000	ACCUM DEF INC TAX	SG	\$212	\$3	\$55	\$17	\$34	\$12	\$1	\$0
1901000	ACCUM DEF INC TAX	SG	\$423	\$7	\$110	\$33	\$68	\$24	\$2	\$0
1901000	ACCUM DEF INC TAX	BADDEBT	\$4,873	\$224	\$2,139	\$663	\$1,448	\$170	\$29	\$0
1901000	ACCUM DEF INC TAX	OTHER	\$10,337	\$227	\$2,818	\$793	\$1,512	\$569	\$29	\$0
1901000	ACCUM DEF INC TAX	SG	\$130	\$2	\$34	\$10	\$21	\$5	\$0	\$0
1901000	ACCUM DEF INC TAX	SE	\$702	\$11	\$183	\$55	\$299	\$39	\$3	\$0
1901000	ACCUM DEF INC TAX	SE	\$445	\$7	\$110	\$33	\$187	\$28	\$2	\$0
1901000	ACCUM DEF INC TAX	SE	\$2,245	\$49	\$812	\$172	\$328	\$124	\$6	\$0
1901000	ACCUM DEF INC TAX	TROJID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	OTHER	\$1,024	\$0	\$0	\$0	\$0	\$0	\$0	\$1,024
1901000	ACCUM DEF INC TAX	OR	\$2,485	\$0	\$2,485	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	OTHER	\$3,276	\$0	\$0	\$0	\$0	\$0	\$0	\$3,276
1901000	ACCUM DEF INC TAX	OTHER	\$748	\$0	\$0	\$0	\$0	\$0	\$0	\$748
1901000	ACCUM DEF INC TAX	SO	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$10
1901000	ACCUM DEF INC TAX	SE	\$1,183	\$18	\$293	\$88	\$208	\$74	\$5	\$0
1901000	ACCUM DEF INC TAX	SE	\$4,396	\$0	\$0	\$0	\$0	\$0	\$0	\$4,396
1901000	ACCUM DEF INC TAX	SE	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$20
1901000	ACCUM DEF INC TAX	SE	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1901000	ACCUM DEF INC TAX	CA	\$9	\$9	\$9	\$0	\$0	\$0	\$0	\$0
1901000	ACCUM DEF INC TAX	SE	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$37
1901000	ACCUM DEF INC TAX	OTHER	\$79,800	\$1,749	\$21,752	\$6,121	\$33,891	\$4,302	\$221	\$0
1901000	ACCUM DEF INC TAX	TROJIP	\$1,892	\$29	\$489	\$148	\$307	\$107	\$7	\$0
1901000	ACCUM DEF INC TAX	OTHER	\$372	\$0	\$0	\$0	\$0	\$0	\$0	\$372
1901000	ACCUM DEF INC TAX	SE	\$1,206	\$18	\$289	\$90	\$212	\$76	\$5	\$0
1901000	ACCUM DEF INC TAX	SE	\$28,039	\$614	\$7,643	\$2,151	\$11,908	\$1,543	\$77	\$0
1901000	ACCUM DEF INC TAX	OTHER	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$31
1901000	ACCUM DEF INC TAX	OTHER	\$216	\$0	\$0	\$0	\$0	\$0	\$0	\$216
1901000	ACCUM DEF INC TAX	OTHER	\$915	\$0	\$0	\$0	\$0	\$0	\$0	\$915
1901000	ACCUM DEF INC TAX	OTHER	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$72
1901000	ACCUM DEF INC TAX	OTHER	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$29
1901000	ACCUM DEF INC TAX	OTHER	\$953	\$0	\$0	\$0	\$0	\$0	\$0	\$953
1901000	ACCUM DEF INC TAX	OTHER	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1901000	ACCUM DEF INC TAX	OTHER	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$80
1901000	ACCUM DEF INC TAX	SG	\$37,869	\$595	\$9,854	\$2,975	\$6,046	\$2,111	\$144	\$0
1901000	ACCUM DEF INC TAX	SE	\$1,042	\$16	\$258	\$78	\$184	\$65	\$4	\$0
1901000	ACCUM DEF INC TAX	SE	\$5,176	\$81	\$1,347	\$407	\$826	\$289	\$20	\$0
1901000	ACCUM DEF INC TAX	SE	\$16,500	\$247	\$4,088	\$1,233	\$2,997	\$895	\$64	\$0
1901000	ACCUM DEF INC TAX	SE	\$2,807	\$43	\$720	\$217	\$512	\$182	\$11	\$0
1901000	ACCUM DEF INC TAX	SE	\$42	\$1	\$10	\$3	\$7	\$1	\$0	\$0
1901000	ACCUM DEF INC TAX	SE	\$338	\$5	\$84	\$25	\$60	\$21	\$1	\$0
1901000	ACCUM DEF INC TAX	SE	\$142	\$2	\$35	\$11	\$25	\$9	\$0	\$0
1901000	ACCUM DEF INC TAX	SE	\$1,806	\$29	\$473	\$143	\$336	\$120	\$7	\$0
1901000	ACCUM DEF INC TAX	SE	\$294	\$4	\$73	\$23	\$52	\$18	\$1	\$0
1901000	ACCUM DEF INC TAX	SE	\$1,251	\$19	\$310	\$93	\$220	\$79	\$5	\$0
1901000	ACCUM DEF INC TAX	SE	\$34,594	\$517	\$8,572	\$2,584	\$6,095	\$2,171	\$135	\$0
1901000	ACCUM DEF INC TAX	SE	\$346	\$5	\$86	\$26	\$146	\$22	\$1	\$0
1901000	ACCUM DEF INC TAX	SE	\$154,624	\$2,638	\$37,745	\$8,879	\$18,025	\$6,701	\$361	\$27,016
1901000	FAS 109 DEF TAX ASS	WA	\$1,363	\$0	\$0	\$1,363	\$0	\$0	\$0	\$0
2811000	AC DEF TAX-ACCL AM	DGP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2811000	AC DEF TAX-ACCL AM	DGP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2811000	AC DEF TAX-ACCL AM	SG	\$3,129	\$3,129	\$51,844	\$15,654	\$84,930	\$11,107	\$758	\$0
2820000	AC DEF INC TX-PROPT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2820000	ACCUM DEF INC TAX	SG	\$199,233	\$3,129	\$51,844	\$15,654	\$84,930	\$11,107	\$758	\$0
2820000	ACCUM DEF INC TAX	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Income Tax Balance (Actuals)
 13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	DTL 415.875 Def Net Power Cost - UT									
2831000	AC DEF IN TX UTIL	DTL 425.400 RA - UT Klamath Relicensing	\$4,621	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,621
2831000	AC DEF IN TX UTIL	DTL 705.451 - RL - OR Property Ins Res	-\$9,349	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$9,349
2831000	AC DEF IN TX UTIL	DTL 705.451 - RL - OR Property Ins Res	-\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DTL 705.400 RL - OR Injury & Damage Res	-\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DTL 430.112 Reg Asset - Other - Balance	-\$1,091	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,091
2831000	AC DEF IN TX UTIL	DTL 430.112 Reg Asset - Def NPC Balance	-\$591	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$591
2831000	AC DEF IN TX UTIL	DTL - REG ASSET FEDERAL INT EXP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DTL 415.501 Cholla Plant Transaction Cos	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$60	\$0
2831000	AC DEF IN TX UTIL	DTL 415.502 Cholla Plant Transaction Cos	\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DTL LT Prepaid IBEW 57 Pension Contribut	-\$2,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,213
2831000	AC DEF IN TX UTIL	DTL 415.914 RA UT Naughton U3 Cost	-\$550	\$0	\$0	\$0	\$0	\$0	-\$550	\$0	\$0
2831000	AC DEF IN TX UTIL	DTL 415.915 RA UT Naughton U3 Cost	-\$207	\$0	\$0	\$0	-\$207	\$0	\$0	\$0	\$0
2831000	AC DEF IN TX UTIL	DTL 415.868 RA UT Solar Incentive Prog	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$284
2831000	AC DEF IN TX UTIL	DTL 415.865 RA - CA GHG Allowances	-\$163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$163
2831000	AC DEF IN TX UTIL	DTL 415.884 RA - Current Re-class-Other	-\$5,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,483
2831000	AC DEF IN TX UTIL	DTL 415.885 RA-Noncurrent Re-class-Other	\$5,224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,224
2831000	AC DEF IN TX UTIL	DTL - PMI Def Tax	-\$16,500	-\$247	-\$4,088	-\$1,233	-\$7,907	-\$6,925	-\$1,036	-\$1,036	-\$64
2831000 Total			-\$134,728	-\$515	-\$10,065	-\$6,980	-\$69,980	-\$21,918	-\$3,005	-\$3,005	-\$83,913
Grand Total			-\$3,634,845	-\$75,498	-\$860,707	-\$224,487	-\$512,322	-\$1,553,476	-\$201,402	-\$201,402	-\$47,313



Investment Tax Credit Balance (Actuals)

13 Month Average as of June 2013

Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	ITC84	-\$101		-\$71	-\$14	-\$11	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC85	-\$376	-\$20	-\$255	-\$50	-\$44	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC85	-\$684	-\$37	-\$463	-\$91	-\$79	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC86	-\$759	-\$36	-\$490	-\$100	-\$118	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC88	-\$136	-\$6	-\$83	-\$20	-\$23	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC89	-\$315	-\$15	-\$177	-\$48	-\$65	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC90	-\$232	-\$3	-\$37	-\$9	-\$40	-\$109	-\$32	\$0	\$0
2551000 Total	JIM BRIDGER RETROFIT ITC - PPL		-\$2,602	-\$122	-\$1,577	-\$333	-\$380	-\$109	-\$32	\$0	\$0
2552000	ACC DEF ITC-IDAHO	IDU	-\$5	\$0	\$0	\$0	\$0	\$0	-\$5	\$0	\$0
2552000 Total	Acc Def Idaho ITC-ID situs ATL		-\$5	\$0	\$0	\$0	\$0	\$0	-\$5	\$0	\$0
Grand Total			-\$2,607	-\$122	-\$1,577	-\$333	-\$380	-\$109	-\$38	\$0	\$0

**Rocky Mountain Power
Utah General Rate Case – June 2015
B.20 Customer Advances**

Page 1: *Reference – Attachment R746-700-22.B.4, Folder, 'B Tabs', File, 'B.20 – Customer Advances'*



Customer Advances (Actuals)
 13 Month Average as of June 2013
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	CA	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	IDU	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	OR	\$2,728	\$2,728	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	SG	\$4,425	\$4,425	\$69	\$346	\$707	\$1,886	\$247	\$17	\$0
2520000	CUST ADV CONSTRUCT	UT	\$1,640	\$1,640	\$0	\$0	\$0	\$1,640	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	WA	\$34	\$34	\$0	\$34	\$0	\$0	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	WYU	\$966	\$966	\$0	\$0	\$45	\$566	\$0	\$0	\$0
2520000	CUST ADV CONSTRUCT	WYU	\$1,805	\$1,805	\$28	\$142	\$288	\$770	\$101	\$7	\$0
2520000	CUST ADV CONSTRUCT	SG	\$9,245	\$9,245	\$145	\$726	\$1,476	\$3,941	\$515	\$36	\$0
2520000	CUST ADV CONSTRUCT	SG	\$20,903	\$20,903	\$246	\$1,250	\$3,482	\$8,237	\$874	\$59	\$0
2521000	CUST ADV CONSTRUCT - UPL	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521100	CUS ADV CONT REFUND	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25213990	CUST ADV-REFD-CSS	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2520000 Total			\$20,903	\$246	\$1,250	\$3,482	\$8,237	\$874	\$59	\$0	\$0
2521000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521100 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25213990 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total			\$20,903	\$246	\$1,250	\$3,482	\$8,237	\$874	\$59	\$0	\$0

