

BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

Comparison of Allocation Factors

Docket No. 15-035-86

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Division of Public Utilities

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Allocation Factors Used in Revised Protocol, 2010 Protocol, and 2017 Protocol

FERC ACCT	DESCRIPTION	Current Definition				2017 Protocol
		Original Revised Protocol	Revised Protocol	2010 Protocol	Rolled In	
440	Sales to Ultimate Customers Residential Sales Direct assigned - Jurisdiction	S	S	S	S	S
442	Commercial & Industrial Sales Direct assigned - Jurisdiction	S	S	S	S	S
444	Public Street & Highway Lighting Direct assigned - Jurisdiction	S	S	S	S	S
445	Other Sales to Public Authority Direct assigned - Jurisdiction	S	S	S	S	S
448	Interdepartmental Direct assigned - Jurisdiction	S	S	S	S	S
447	Sales for Resale Direct assigned - Jurisdiction Non-Firm Firm	S SE SG	S SE SG	S SE SG	S SE SG	S SE SG
449	Provision for Rate Refund Direct assigned - Jurisdiction	S SG	S SG	S SG	S SG	S SG

Allocation Factors Used in Revised Protocol, 2010 Protocol, and 2017 Protocol

FERC ACCT	DESCRIPTION	Original	Current Definition			2017 Protocol
		Revised Protocol	Revised Protocol	2010 Protocol	Rolled In	
		Allocation Factor				
Other Electric Operating Revenues						
450	Forfeited Discounts & Interest Direct assigned - Jurisdiction	S	S	S	S	S
451	Misc Electric Revenue Direct assigned - Jurisdiction Other - Common	S SO	S SO	S SO	S SO	S SO
453	Water Sales Common	N/A	SG	SG	SG	SG
454	Rent of Electric Property Direct assigned - Jurisdiction Common Other - Common	S SG N/A	S SG SO	S SG SO	S SG SO	S SG SO
456	Other Electric Revenue Direct assigned - Jurisdiction Wheeling Non-firm, Other Common Wheeling - Firm, Other Customer Related	S SE SO SG N/A	S SE SO SG CN	S SE SO SG CN	S SE SO SG CN	S SE SO SG CN
Miscellaneous Revenues						
41160	Gain on Sale of Utility Plant - CR Direct assigned - Jurisdiction Production, Transmission General Office	S SG SO	S SG SO	S SG SO	S SG SO	S SG SO
41170	Loss on Sale of Utility Plant Direct assigned - Jurisdiction Production, Transmission General Office	S SG SO	S SG SO	S SG SO	S SG SO	S SG SO

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4118	Gain from Emission Allowances SO2 Emission Allowance sales	SE	SE	SE	SE	SE
41181	Gain from Disposition of NOX Credits NOX Emission Allowance sales	SE	SE	SE	SE	SE
421	(Gain) / Loss on Sale of Utility Plant Direct assigned - Jurisdiction Production, Transmission General Office Customer Related	S SG SO N/A	S SG SO CN	S SG SO CN	S SG SO CN	S SG SO CN
Miscellaneous Expenses						
4311	Interest on Customer Deposits Customer Service Deposits Direct assigned - Jurisdiction	CN N/A	CN S	CN S	CN S	CN S
Steam Power Generation						
500, 502, 504-514	Operation Supervision & Engineering Remaining Steam Plants Peaking Plants* Cholla*	SG SGCT SGGCH	SG SGCT SGGCH	SG N/A N/A	SG N/A N/A	SG
501	Fuel Related Remaining Steam Plants Peaking Plants* Cholla*	SE SSECT SSECH	SE SSECT SSECH	SE N/A N/A	SE N/A N/A	SE
503	Steam From Other Sources Steam Royalties	SE	SE	SE	SE	SE
Nuclear Power Generation						
517 - 532	Nuclear Power O&M Nuclear Plants	SG	SG	SG	SG	SG

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		Allocation Factor				
Hydraulic Power Generation 535 - 545	Pacific Hydro	SG	SG	SG	SG	SG
	East Hydro	SG	SG	SG	SG	SG
Other Power Generation 546, 548-554	Operation Super & Engineering	SG	SG	SG	SG	SG
	Other Production Plant Peaking Plants*	N/A	SSGCT	N/A	N/A	SG
547	Fuel	SE	SE	SE	SE	SE
	Other Fuel Expense Peaking Plants*	N/A	SSECT.	N/A	N/A	SE
Other Power Supply 555	Purchased Power					
	Direct assigned - Jurisdiction	S	S	S	S	S
	Firm	SG	SG	SG	SG	SG
	Non-firm	SE	SE	SE	SE	SE
	100 MW Hydro Extension	SG	N/A	N/A	N/A	SE
Seasonal Contracts	SSGC	SSGC	N/A	N/A		
556	System Control & Load Dispatch					
	Other Expenses	SG	SG	SG	SG	SG
557	Other Expenses					
	Direct assigned - Jurisdiction	N/A	S	S	S	S
	Other Expenses	SG	SG	SG	SG	SG
	Cholla Transaction	N/A	SGCT	SGCT	SGCT	SGCT
	Klamath Dam Removal Surcharge	N/A	S	SG	SG	

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	Embedded Cost Differential Endowments					
	Company Owned Hydro ECD (Hydro less F	DGP	DGP	N/A	N/A	
	Company Owned Hydro ECD (All Other les	SG	SG	N/A	N/A	
	Mid-Columbia Contract ECD (Mid C less A)	MC	MC	N/A	N/A	
	Mid-Columbia Contract ECD (All Other les	SG	SG	N/A	N/A	
	Existing QF Contracts ECD (QF less- All O	S	S	N/A	N/A	
	Existing QF Contracts ECD (All Other less	SG	SG	N/A	N/A	
	Fixed-Levelized 2010 Protocol Adjustments					
	Hydro Endowment	N/A	N/A	S	N/A	
	Klamath Dam Removal Surcharge Re-alloc	N/A	N/A	S	N/A	
	Non-Levelized 2010 Protocol Embedded Cost Differential and Adjustment					
	Company Owned Hydro ECD (Hydro less F	N/A	N/A	DGP	N/A	
	Company Owned Hydro ECD (Pre-2005 A)	N/A	N/A	SG	N/A	
	Mid-Columbia Contract ECD (Mid C less P)	N/A	N/A	MC	N/A	
	Mid-Columbia Contract ECD (Pre-2005 All	N/A	N/A	SG	N/A	
	Klamath Dam Removal Surcharge Re-alloc	N/A	N/A	S	N/A	
TRANSMISSION EXPENSE						
560-564, 566-573	Transmission O&M					
	Transmission Plant	SG	SG	SG	SG	SG
565	Transmission of Electricity by Others					
	Firm Wheeling	SG	SG	SG	SG	SG
	Non-Firm Wheeling	SE	SE	SE	SE	SE
DISTRIBUTION EXPENSE						
580 - 598	Distribution O&M					
	Direct assigned - Jurisdiction	S	S	S	S	S
	Other Distribution	SNPD	SNPD	SNPD	SNPD	SNPD
CUSTOMER ACCOUNTS EXPENSE						
901 - 905	Customer Accounts O&M					
	Direct assigned - Jurisdiction	S	S	S	S	S
	Total System Customer Related	CN	CN	CN	CN	CN

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	CUSTOMER SERVICE EXPENSE					
907 - 910	Customer Service O&M	S	S	S	S	S
	Direct assigned - Jurisdiction	CN	CN	CN	CN	CN
	Total System Customer Related					
	SALES EXPENSE					
911 - 916	Sales Expense O&M	S	S	S	S	S
	Direct assigned - Jurisdiction	CN	CN	CN	CN	CN
	Total System Customer Related					
	ADMINISTRATIVE & GEN EXPENSE					
920-935	Administrative & General Expense	S	S	S	S	S
	Direct assigned - Jurisdiction	CN	CN	CN	CN	CN
	Customer Related	SO	SO	SO	SO	SO
	General	SG	SG	SG	SG	SG
	FERC Regulatory Expense					
	DEPRECIATION EXPENSE					
403SP	Steam Depreciation	SG	SG	SG	SG	SG
	Steam Plants	SSGCT	SSGCT	N/A	N/A	
	Peaking Plants*	SSGCH	SSGCH	N/A	N/A	
	Cholla*					
403NP	Nuclear Depreciation	SG	SG	SG	SG	SG
	Nuclear Plant					
403HP	Hydro Depreciation	SG	SG	SG	SG	SG
	Pacific Hydro	SG	SG	SG	SG	SG
	East Hydro					
403OP	Other Production Depreciation	SG	SG	SG	SG	SG
	Other Production Plant	N/A	SSGCT	N/A	N/A	
	Peaking Plants*					

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403TP	Transmission Depreciation Transmission Plant	SG	SG	SG	SG	SG
403	Distribution Depreciation Direct assigned - Jurisdiction					
	Land & Land Rights	S	S	S	S	S
	Structures	S	S	S	S	S
	Station Equipment	S	S	S	S	S
	Storage Battery Equipment	N/A	S	S	S	S
	Poles & Towers	S	S	S	S	S
	OH Conductors	S	S	S	S	S
	UG Conduit	S	S	S	S	S
	UG Conductor	S	S	S	S	S
	Line Trans	S	S	S	S	S
	Services	S	S	S	S	S
	Meters	S	S	S	S	S
	Inst Cust Prem	S	S	S	S	S
	Leased Property	S	S	S	S	S
	Street Lighting	S	S	S	S	S
403GP	General Depreciation					
	Distribution	S	S	S	S	S
	Remaining Steam Plants	SG	SG	SG	SG	SG
	Peaking Plants*	SSGCT	SSGCT	N/A	N/A	
	Cholla*	SSGCH	SSGCH	N/A	N/A	
	Mining	N/A	SE	SE	SE	SE
	Pacific Hydro	SG	SG	SG	SG	SG
	East Hydro	SG	SG	SG	SG	SG
	Transmission	SG	SG	SG	SG	SG
	Customer Related	CN	CN	CN	CN	CN
	General SO	SO	SO	SO	SO	SO
403MP	Mining Depreciation					
	Remaining Mining Plant	SE	SE	SE	SE	SE

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	AMORTIZATION EXPENSE					
404GP	Amort of LT Plant - Capital Lease Gen Direct assigned - Jurisdiction General Customer Related	S SO CN	S SO CN	S SO CN	S SO CN	S SO CN
404SP	Amort of LT Plant - Cap Lease Steam Steam Production Plant	SG	SG	SG	SG	SG
404IP	Amort of LT Plant - Intangible Plant Distribution Production, Transmission General Mining Plant Customer Related Cholla*	S SG SO SE CN N/A	S SG SO SE CN SSGCH	S SG SO SE CN N/A	S SG SO SE CN N/A	S SG SO SE CN
404MP	Amort of LT Plant - Mining Plant Mining Plant	SE	SE	SE	SE	SE
404HP	Amortization of Other Electric Plant Pacific Hydro East Hydro	SG SG	SG SG	SG SG	SG SG	SG SG
405	Amortization of Other Electric Plant Direct assigned - Jurisdiction	S	S	S	S	S
406	Amortization of Plant Acquisition Adj Direct assigned - Jurisdiction Production Plant	S SG	S SG	S SG	S SG	S SG
407	Amort of Prop Losses, Unrec Plant, etc Direct assigned - Jurisdiction Production, Transmission Trojan	S SG TROJP	S SG TROJP	S SG TROJP	S SG TROJP	S SG TROJP

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		Allocation Factor				
	Taxes Other Than Income					
408	Taxes Other Than Income	S	S	S	S	S
	Direct assigned - Jurisdiction	GPS	GPS	GPS	GPS	GPS
	Property	SO	SO	SO	SO	SO
	System Taxes	SE	SE	SE	SE	SE
	Misc Energy	SG	SG	SG	SG	SG
	Misc Production					
	DEFERRED ITC					
41140	Deferred Investment Tax Credit - Fed ITC	DGU	DGU	DGU	DGU	DGU
41141	Deferred Investment Tax Credit - Idaho ITC	DGU	DGU	DGU	DGU	DGU
	Interest Expense					
427	Interest on Long-Term Debt	S	S	S	S	S
	Direct assigned - Jurisdiction	SNP	SNP	SNP	SNP	SNP
	Interest Expense					
428	Amortization of Debt Disc & Exp Interest Expense	SNP	SNP	SNP	SNP	SNP
429	Amortization of Premium on Debt Interest Expense	SNP	SNP	SNP	SNP	SNP
431	Other Interest Expense Interest Expense	SNP	SNP	SNP	SNP	SNP
432	AFUDC - Borrowed AFUDC	SNP	SNP	SNP	SNP	SNP
419	Interest & Dividends					
	Interest & Dividends	SNP	SNP	SNP	SNP	SNP
	Interest & Dividends					

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		Allocation Factor				
41010	DEFERRED INCOME TAXES					
	Deferred Income Tax - Federal-DR	S	S	S	S	S
	Direct assigned - Jurisdiction	DITEXP	DITEXP	DITEXP	DITEXP	DITEXP
	Electric Plant in Service	SG	SG	SG	SG	SG
	Pacific Hydro	SG	SG	SG	SG	SG
	Production, Transmission	CN	CN	CN	CN	CN
	Customer Related	SO	SO	SO	SO	SO
	General	GPS	GPS	GPS	GPS	GPS
	Property Tax related	SNP	SNP	SNP	SNP	SNP
	Miscellaneous	TROJP	TROJD	TROJD	TROJD	TROJD
	Trojan	SNPD	SNPD	SNPD	SNPD	SNPD
	Distribution	SE	SE	SE	SE	SE
	Mining Plant	N/A	BADDEBT	BADDEBT	BADDEBT	BADDEBT
	Bad Debt	N/A	TAXDEPR	TAXDEPR	TAXDEPR	TAXDEPR
	Tax Depreciation	N/A	SSGCH	N/A	N/A	N/A
	Cholla*					
41011	DEFERRED INCOME TAX - STATE-DR					
	Deferred Income Tax - State-DR	S	S	S	S	S
	Direct assigned - Jurisdiction	DITEXP	DITEXP	DITEXP	DITEXP	DITEXP
	Electric Plant in Service	SG	SG	SG	SG	SG
	Pacific Hydro	SG	SG	SG	SG	SG
	Production, Transmission	CN	CN	CN	CN	CN
	Customer Related	SO	SO	SO	SO	SO
	General	GPS	GPS	GPS	GPS	GPS
	Property Tax related	SNP	SNP	SNP	SNP	SNP
	Miscellaneous	TROJP	TROJD	TROJD	TROJD	TROJD
	Trojan	SNPD	SNPD	SNPD	SNPD	SNPD
	Distribution	SE	SE	SE	SE	SE
	Mining Plant	N/A	BADDEBT	BADDEBT	BADDEBT	BADDEBT
	Bad Debt	N/A	TAXDEPR	TAXDEPR	TAXDEPR	TAXDEPR
	Tax Depreciation					

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41110	Deferred Income Tax - Federal-CR	S	S	S	S	S
	Direct assigned - Jurisdiction	DITEXP	DITEXP	DITEXP	DITEXP	DITEXP
	Electric Plant in Service	SG	SG	SG	SG	SG
	Pacific Hydro	SG	SG	SG	SG	SG
	Production, Transmission	CN	CN	CN	CN	CN
	Customer Related	SO	SO	SO	SO	SO
	General	GPS	GPS	GPS	GPS	GPS
	Property Tax related	SNP	SNP	SNP	SNP	SNP
	Miscellaneous	TROJP	TROJD	TROJD	TROJD	TROJD
	Trojan	SNPD	SNPD	SNPD	SNPD	SNPD
	Distribution	SE	SE	SE	SE	SE
	Mining Plant	N/A	CIAC	CIAC	CIAC	CIAC
	Contributions in aid of construction	N/A	SGCT	SGCT	SGCT	SGCT
	Production, Other	N/A	SCHMDEXP	SCHMDEXP	SCHMDEXP	SCHMDEXP
Book Depreciation	N/A	SSGCH	N/A	N/A	SCHMDEXP	
Cholla*	N/A					
41111	Deferred Income Tax - State-CR	S	S	S	S	S
	Direct assigned - Jurisdiction	DITEXP	DITEXP	DITEXP	DITEXP	DITEXP
	Electric Plant in Service	SG	SG	SG	SG	SG
	Pacific Hydro	SG	SG	SG	SG	SG
	Production, Transmission	CN	CN	CN	CN	CN
	Customer Related	SO	SO	SO	SO	SO
	General	GPS	GPS	GPS	GPS	GPS
	Property Tax related	SNP	SNP	SNP	SNP	SNP
	Miscellaneous	TROJP	TROJD	TROJD	TROJD	TROJD
	Trojan	SNPD	SNPD	SNPD	SNPD	SNPD
	Distribution	SE	SE	SE	SE	SE
	Mining Plant	N/A	CIAC	CIAC	CIAC	CIAC
	Contributions in aid of construction	N/A	SGCT	SGCT	SGCT	SGCT
	Production, Other	N/A	SCHMDEXP	SCHMDEXP	SCHMDEXP	SCHMDEXP
Book Depreciation	N/A				SCHMDEXP	

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		<u>Allocation Factor</u>				
	SCHEDULE - M ADDITIONS					
SCHMAF	Additions - Flow Through	S	S	S	S	S
	Direct assigned - Jurisdiction					
SCHMAP	Additions - Permanent					
	Direct assigned - Jurisdiction	N/A	S	S	S	S
	Mining related	SE	SE	SE	SE	SE
	General	SO	SO	SO	SO	SO
	Production / Transmission	N/A	SG	SG	SG	SG
	Depreciation	N/A	SCHMDEXP	SCHMDEXP	SCHMDEXP	SCHMDEXP
SCHMAT	Additions - Temporary					
	Direct assigned - Jurisdiction	S	S	S	S	S
	Contributions in aid of construction	CIAC	CIAC	CIAC	CIAC	CIAC
	Miscellaneous	SNP	SNP	SNP	SNP	SNP
	Trojan	TROJP	TROJD	TROJD	TROJD	TROJD
	Pacific Hydro	SG	SG	SG	SG	SG
	Mining Plant	SE	SE	SE	SE	SE
	Production, Transmission	SG	SG	SG	SG	SG
	Property Tax	GPS	GPS	GPS	GPS	GPS
	General	SO	SO	SO	SO	SO
	Depreciation	SCHMDEXP	SCHMDEXP	SCHMDEXP	SCHMDEXP	SCHMDEXP
	Distribution	N/A	SNPD	SNPD	SNPD	SNPD
	Production, Other	N/A	SGCT	SGCT	SGCT	SGCT

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	SCHEDULE - M DEDUCTIONS					
SCHMDF	Deductions - Flow Through	S	S	S	S	S
	Direct assigned - Jurisdiction	SG	SG	SG	SG	SG
	Production, Transmission	SG	SG	SG	SG	SG
	Pacific Hydro					
SCHMDP	Deductions - Permanent					
	Direct assigned - Jurisdiction	S	S	S	S	S
	Mining Related	SE	SE	SE	SE	SE
	Miscellaneous	SNP	SNP	SNP	SNP	SNP
	General	SO	SO	SO	SO	SO
SCHMDT	Deductions - Temporary					
	Direct assigned - Jurisdiction	S	S	S	S	S
	Bad Debt	BADDEBT	BADDEBT	BADDEBT	BADDEBT	BADDEBT
	Miscellaneous	SNP	SNP	SNP	SNP	SNP
	Pacific Hydro	SG	SG	SG	SG	SG
	Mining related	SE	SE	SE	SE	SE
	Production, Transmission	SG	SG	SG	SG	SG
	Property Tax	GPS	GPS	GPS	GPS	GPS
	General	SO	SO	SO	SO	SO
	Depreciation	TAXDEPR	TAXDEPR	TAXDEPR	TAXDEPR	TAXDEPR
	Distribution	SNPD	SNPD	SNPD	SNPD	SNPD
	Customer Related	N/A	CN	CN	CN	CN
	Cholla*	N/A	SSGCH	N/A	N/A	N/A
	State Income Taxes					
40911	State Income Taxes	IBT	ALCULATED	ALCULATED	ALCULATED**	CALCULATED*
40911	Renewable Energy Tax Credit	N/A	SG	SG	SG	SG
40910	FIT True-up	S	S	S	S	S
40910	Renewable Energy Tax Credit PMI	SG	SG	SG	SG	SG
	Foreign Tax Credit					SE SO

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		<u>Allocation Factor</u>				
Steam Production Plant 310 - 316	Steam Plants ;Peaking Plants* ;Cholla*	SG SSGCT SSGCH	SG SSGCT SSGCH	SG N/A N/A	SG N/A N/A	SG
Nuclear Production Plant 320-325	Nuclear Plant	SG	SG	SG	SG	SG
Hydraulic Plant 330-336	Pacific Hydro East Hydro	SG SG	SG SG	SG SG	SG SG	SG SG
Other Production Plant 340-346	Other Production Plant Other Production Plant ;Peaking Plants*	SG N/A	SG SSGCT	SG N/A	SG N/A	SG SG
TRANSMISSION PLANT 350-359	Transmission Plant	SG	SG	SG	SG	SG
DISTRIBUTION PLANT 360-373	Direct assigned - Jurisdiction	S	S	S	S	S

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		<u>Allocation Factor</u>			
		S	S	S	S
	Distribution	SG	SG	SG	SG
	Pacific Hydro	SG	SG	SG	SG
	East Hydro	SG	SG	SG	SG
	Production / Transmission	SG	SG	SG	SG
	Peaking Plants*	SSGCT	SSGCT	N/A	N/A
	Cholla*	SSGCH	SSGCH	N/A	N/A
	Customer Related	CN	CN	CN	CN
	General	SO	SO	SO	SO
	Mining	N/A	SE	SE	SE
399	Coal Mine	SE	SE	SE	SE
	Remaining Mining Plant				
399L	WIDCO Capital Lease	SE	SE	SE	SE
	WIDCO Capital Lease				
1011390	General Capital Leases	S	S	S	S
	Direct assigned - Jurisdiction	SO	SO	SO	SO
	General	N/A	SG	SG	SG
	Production / Transmission				

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				Allocation Factor		
	INTANGIBLE PLANT					
301	Organization					
	Direct assigned - Jurisdiction	S	S	S	S	S
302	Franchise & Consent					
	Direct assigned - Jurisdiction	S	S	S	S	S
	Production, Transmission	SG	SG	SG	SG	SG
303	Miscellaneous Intangible Plant					
	Distribution	S	S	S	S	S
	Pacific Hydro	SG	SG	SG	SG	SG
	East Hydro	SG	SG	SG	SG	SG
	Production / Transmission	SG	SG	SG	SG	SG
	Peaking Plants*	SSGCT	SSGCT	N/A	N/A	
	Cholla*	SSGCH	SSGCH	N/A	N/A	
	Customer Related	CN	CN	CN	CN	CN
	General	SO	SO	SO	SO	SO
	Mining	N/A	SE	SE	SE	SE
303	Less Non-Utility Plant					
	Direct assigned - Jurisdiction	S	S	S	S	S
	Rate Base Additions					
105	Plant Held For Future Use					
	Direct assigned - Jurisdiction	S	S	S	S	S
	Production, Transmission	SG	SG	SG	SG	SG
	Mining Plant	SE	SE	SE	SE	SE
114	Electric Plant Acquisition Adjustments					
	Direct assigned - Jurisdiction	S	S	S	S	S
	Production Plant	SG	SG	SG	SG	SG
115	Accum Provision for Asset Acquisition Adjustments					
	Direct assigned - Jurisdiction	S	S	S	S	S
	Production Plant	SG	SG	SG	SG	SG

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120	Nuclear Fuel Nuclear Fuel	SE	SE	SE	SE	SE
124	Weatherization Direct assigned - Jurisdiction General	S SO	S SO	S SO	S SO	S SO
128	Pensions General					SO
182W	Weatherization Direct assigned - Jurisdiction	S	S	S	S	S
186W	Weatherization Direct assigned - Jurisdiction	S	S	S	S	S
151	Fuel Stock Steam Production Plant Cholla*	SE N/A	SE SSECH	SE N/A	SE N/A	SE
152	Fuel Stock - Undistributed Steam Production Plant	SE	SE	SE	SE	SE
25316	DG&T Working Capital Deposit Mining Plant	SE	SE	SE	SE	SE
25317	DG&T Working Capital Deposit Mining Plant	SE	SE	SE	SE	SE
25319	Provo Working Capital Deposit Mining Plant	SE	SE	SE	SE	SE

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		Allocation Factor			
154	Materials and Supplies	S	S	S	S
	Direct assigned - Jurisdiction	SG	SG	SG	SG
	Production, Transmission	SE	SE	SE	SE
	Mining	SO	SO	SO	SO
	General	SNPPS	SNPPS	SG	SG
	Production - Common	SNPPH	SNPPH	SG	SG
	Hydro	SNPD	SNPD	SNPD	SNPD
	Distribution	N/A	SNPO	SG	SG
	Production, Other				
163	Stores Expense Undistributed	SO	SO	SO	SO
	General				
25318	Provo Working Capital Deposit	SNPPS	SNPPS	SG	SG
	Provo Working Capital Deposit				
165	Prepayments	S	S	S	S
	Direct assigned - Jurisdiction	GPS	GPS	GPS	GPS
	Property Tax	SG	SG	SG	SG
	Production, Transmission	SE	SE	SE	SE
	Mining	SO	SO	SO	SO
	General				
182M	Misc Regulatory Assets	S	S	S	S
	Direct assigned - Jurisdiction	SG	SG	SG	SG
	Production, Transmission	SE	SE	SE	SE
	Mining	SO	SO	SO	SO
	General	SSGCH	SGCT	SGCT	SGCT
	Cholla Transaction				
	Production; Other				
186M	Misc Deferred Debits	S	S	S	S
	Direct assigned - Jurisdiction	SG	SG	SG	SG
	Production, Transmission	SO	SO	SO	SO
	General	SE	SE	SE	SE
	Mining	SNPPS	SNPPS	SG	SG
	Production - Common				

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		Original Revised Protocol	Revised Protocol	2010 Protocol	Rolled In	
	Working Capital					
CWC	Cash Working Capital	S	S	S	S	S
	Direct assigned - Jurisdiction					
	Other Working Capital					
131	Cash	SNP	SNP	SNP	SNP	SNP
135	Working Funds	SG	SG	SG	SG	SG
141	Notes Receivable	N/A	SO	SO	SO	SO
143	Other Accounts Receivable	SO	SO	SO	SO	SO
232	Accounts Payable	SO	SO	SO	SO	SO
232	Accounts Payable	SE	SE	SE	SE	SE
232	Accounts Payable	N/A	SG	SG	SG	SG
253	Deferred Hedge	SE	SE	SE	SE	SE
25330	Other Deferred Credits - Misc	SE	SE	SE	SE	SE
230	Other Deferred Credits - Misc	N/A	SE	SE	SE	SE
254105	ARO Reg Liability	N/A	SE	SE	SE	SE

Allocation Factors Used in Revised Protocol, 2010 Protocol, and 2017 Protocol

FERC ACCI	DESCRIPTION	Allocation Factor			
		Original Revised Protocol	Revised Protocol	2010 Protocol	2017 Protocol
	Miscellaneous Rate Base				
18221	Unrec Plant & Reg Study Costs				
	Direct assigned - Jurisdiction	S	S	S	S
18222	Nuclear Plant - Trojan				
	Trojan Plant	TROJP	TROJP	TROJP	TROJP
	Trojan Plant	TROJD	TROJD	TROJD	TROJD
141	Notes Receivable				
	Employee Loans - Hunter Plant	SG	SG	SG	SG
	Rate Base Deductions				
235	Customer Service Deposits				
	Direct assigned - Jurisdiction	S	S	S	S
2281	Prov for Property Insurance	SO	SO	SO	SO
2282	Prov for Injuries & Damages	SO	SO	SO	SO
2283	Prov for Pensions and Benefits	SO	SO	SO	SO
22841	Accum Misc Oper Prov				
	Mining	SE	SE	SE	SE
	Other Production	N/A	SG	SG	SG
22842	Accum Misc Oper Prov-Trojan				
	Trojan Plant	TROJD	TROJD	TROJD	TROJD
254105	FAS 143 ARO Regulatory Liability				
	Trojan Plant	N/A	TROJP	TROJP	TROJP
	Trojan Plant				TROJD
230	Asset Retirement Obligation				
	Trojan Plant	N/A	TROJP	TROJP	TROJP
	Trojan Plant				TROJD

Allocation Factors Used in Revised Protocol, 2010 Protocol, and 2017 Protocol

FERC ACCI	DESCRIPTION	Current Definition				2017 Protocol
		Original Revised Protocol	Revised Protocol	2010 Protocol	Rolled In	
		Allocation Factor				
252	Customer Advances for Construction Direct assigned - Jurisdiction Production, Transmission Customer Related	S SG CN N/A	S SG CN SE	S SG CN SE	S SG CN SE	S SG CN SE
25398	SO2 Emissions	N/A	SE	SE	SE	SE
25399	Other Deferred Credits Direct assigned - Jurisdiction Production, Transmission General Mining	S SG N/A SE	S SG SO SE	S SG SO SE	S SG SO SE	S SG SO SE
254	Regulatory Liabilities Regulatory Liabilities Regulatory Liabilities Insurance Provision	N/A N/A N/A	S SE SO	S SE SO	S SE SO	S SE SO
190	Accumulated Deferred Income Taxes Direct assigned - Jurisdiction Bad Debt Pacific Hydro Production, Transmission Customer Related General Miscellaneous Trojan Distribution Mining Plant	S BADDEBT SG SG CN SO SNP TROJP N/A N/A	S BADDEBT SG SG CN SO SNP TROJD SNPD SE	S BADDEBT SG SG CN SO SNP TROJD SNPD SE	S BADDEBT SG SG CN SO SNP TROJD SNPD SE	S BADDEBT SG SG CN SO SNP TROJD SNPD SE
281	Accumulated Deferred Income Taxes Production, Transmission	SG	SG	SG	SG	SG

Allocation Factors Used in Revised Protocol, 2010 Protocol, and 2017 Protocol

FERC ACCT	DESCRIPTION	Current Definition				2017 Protocol
		Original Revised Protocol	Revised Protocol	2010 Protocol	Rolled In	
282	Accumulated Deferred Income Taxes	S	S	S	S	S
	Direct assigned - Jurisdiction	DITBAL	DITBAL	DITBAL	DITBAL	DITBAL
	Depreciation	SG	SG	SG	SG	SG
	Hydro Pacific	SG	SG	SG	SG	SG
	Production, Transmission	CN	CN	CN	CN	CN
	Customer Related	SO	SO	SO	SO	SO
	General	SNP	SNP	SNP	SNP	SNP
	Miscellaneous	TROJP	TROJP	TROJP	TROJP	TROJP
	Trojan	N/A	TAXDEPR	TAXDEPR	TAXDEPR	TAXDEPR
	Depreciation	N/A	SCHMDEXP	SCHMDEXP	SCHMDEXP	SCHMDEXP
	Depreciation	N/A	GPS	GPS	GPS	GPS
	System Gross Plant	N/A	CIAC	CIAC	CIAC	CIAC
	Contribution in Aid of Construction	N/A	SSGCH	N/A	N/A	N/A
	Cholla*	N/A	SE	SE	SE	SE
Mining	N/A	SE	SE	SE	SE	
283	Accumulated Deferred Income Taxes	S	S	S	S	S
	Direct assigned - Jurisdiction	DITBAL	DITBAL	DITBAL	DITBAL	DITBAL
	Depreciation	SG	SG	SG	SG	SG
	Hydro Pacific	SG	SG	SG	SG	SG
	Production, Transmission	CN	CN	CN	CN	CN
	Customer Related	SO	SO	SO	SO	SO
	General	SNP	SNP	SNP	SNP	SNP
	Miscellaneous	TROJP	TROJD	TROJD	TROJD	TROJD
	Trojan	N/A	SGCT	SGCT	SGCT	SGCT
	Production, Other	N/A	GPS	GPS	GPS	GPS
	Property Tax	N/A	SE	SE	SE	SE
	Mining Plant	N/A	SE	SE	SE	SE
	Accumulated Investment Tax Credit	S	S	S	S	S
	Direct assigned - Jurisdiction	ITC84	ITC84	ITC84	ITC84	ITC84
Investment Tax Credits	ITC85	ITC85	ITC85	ITC85	ITC85	
Investment Tax Credits	ITC86	ITC86	ITC86	ITC86	ITC86	
Investment Tax Credits	ITC88	ITC88	ITC88	ITC88	ITC88	
Investment Tax Credits	ITC89	ITC89	ITC89	ITC89	ITC89	
Investment Tax Credits	ITC90	ITC90	ITC90	ITC90	ITC90	
Investment Tax Credits	DGU	DGU	DGU	DGU	DGU	
255	Accumulated Investment Tax Credit	S	S	S	S	S
	Direct assigned - Jurisdiction	ITC84	ITC84	ITC84	ITC84	ITC84
	Investment Tax Credits	ITC85	ITC85	ITC85	ITC85	ITC85
	Investment Tax Credits	ITC86	ITC86	ITC86	ITC86	ITC86
	Investment Tax Credits	ITC88	ITC88	ITC88	ITC88	ITC88
	Investment Tax Credits	ITC89	ITC89	ITC89	ITC89	ITC89
	Investment Tax Credits	ITC90	ITC90	ITC90	ITC90	ITC90
	Investment Tax Credits	DGU	DGU	DGU	DGU	DGU

Allocation Factors Used in Revised Protocol, 2010 Protocol, and 2017 Protocol

FERC ACCT	DESCRIPTION	Current Definition				2017 Protocol
		Original Revised Protocol	Revised Protocol	2010 Protocol	Rolled In	
	PRODUCTION PLANT ACCUM DEPRECIATION					
108SP	Steam Prod Plant Accumulated Depr	SG	SG	SG	SG	SG
	Steam Plants	SSGCT	SSGCT	N/A	N/A	
	Peaking Plants*	SSGCH	SSGCH	N/A	N/A	
	Cholla*					
108NP	Nuclear Prod Plant Accumulated Depr	SG	SG	SG	SG	SG
	Nuclear Plant					
108HP	Hydraulic Prod Plant Accum Depr	SG	SG	SG	SG	SG
	Pacific Hydro	SG	SG	SG	SG	SG
	East Hydro	SG	SG	SG	SG	SG
108OP	Other Production Plant - Accum Depr	SG	SG	SG	SG	SG
	Other Production Plant	N/A	SSGCT	N/A	N/A	
	Peaking Plants*					
	TRANS PLANT ACCUM DEPR					
108TP	Transmission Plant Accumulated Depr	SG	SG	SG	SG	SG
	Transmission Plant					
	DISTRIBUTION PLANT ACCUM DEPR					
108360 - 108373	Distribution Plant Accumulated Depr	S	S	S	S	S
	Direct assigned - Jurisdiction					
108D00	Unclassified Dist Plant - Acct 300	S	S	S	S	S
	Direct assigned - Jurisdiction					
108DS	Unclassified Dist Sub Plant - Acct 300	S	S	S	S	S
	Direct assigned - Jurisdiction					
108DP	Unclassified Dist Sub Plant - Acct 300	S	S	S	S	S
	Direct assigned - Jurisdiction					

Allocation Factors Used in Revised Protocol, 2010 Protocol, and 2017 Protocol

FERC ACCI	DESCRIPTION	Current Definition				2017 Protocol
		Original Revised Protocol	Revised Protocol	2010 Protocol	Rolled In	
	GENERAL PLANT ACCUM DEPR					
108GP	General Plant Accumulated Depr	S	S	S	S	S
	Distribution					
	Pacific Hydro	SG	SG	SG	SG	SG
	East Hydro	SG	SG	SG	SG	SG
	Production / Transmission	SG	SG	SG	SG	SG
	Peaking Plants*	SSGCT	SSGCT	N/A	N/A	
	Cholla*	SSGCH	SSGCH	N/A	N/A	
	Customer Related	CN	CN	CN	CN	CN
	General SO	SO	SO	SO	SO	SO
	Mining Plant	N/A	SE	SE	SE	SE
108MP	Mining Plant Accumulated Depr.	SE	SE	SE	SE	SE
	Mining Plant					
108MP	Less Centralia Situs Depreciation	S	S	S	S	S
	Direct assigned - Jurisdiction					
1081390	Accum Depr - Capital Lease	SO	SO	SO	SO	SO
	General					
1081399	Accum Depr - Capital Lease	S	S	S	S	S
	Direct assigned - Jurisdiction					
	ACCUM PROVISION FOR AMORTIZATION					
111SP	Accum Prov for Amort-Steam	SG	SG	SG	SG	SG
	Steam Plants					
	Peaking Plants*	SSGCT	SSGCT	N/A	N/A	
	Cholla*	SSGCH	SSGCH	N/A	N/A	
111GP	Accum Prov for Amort-General	S	S	S	S	S
	Distribution					
	Pacific Hydro	SG	SG	SG	SG	SG
	East Hydro	SG	SG	SG	SG	SG
	Production / Transmission	SG	SG	SG	SG	SG
	Peaking Plants*	SSGCT	SSGCT	N/A	N/A	
	Cholla*	SSGCH	SSGCH	N/A	N/A	
	Customer Related	CN	CN	CN	CN	CN
	General SO	SO	SO	SO	SO	SO

Allocation Factors Used in Revised Protocol, 2010 Protocol, and 2017 Protocol

FERC ACCT	DESCRIPTION	Current Definition				2017 Protocol
		Original Revised Protocol	Revised Protocol	2010 Protocol	Rolled In	
111HP	Accum Prov for Amort-Hydro Pacific Hydro East Hydro	SG SG	SG SG	SG SG	SG SG	SG SG
111IP	Accum Prov for Amort-Intangible Plant Distribution Pacific Hydro Production, Transmission General Mining Customer Related Cholla*	S SG SG SO SE CN SSGCH	S SG SG SO SE CN SSGCH	S SG SG SO SE CN N/A	S SG SG SO SE CN N/A	S SG SG SO SE CN
111IP	Less Non-Utility Plant Direct assigned - Jurisdiction	S	S	S	S	S
111399	Accum Prov for Amort-Mining Mining Plant	SE	SE	SE	SE	SE

Notes:

* Peaking plants and Cholla are no longer allocated on seasonal factors in the 2010 Protocol -- they are included in Steam Plants, Other Production Plant, and Production / Transmission categories.

** Rather than allocated to jurisdictions using the Income Before Tax factors, state income taxes are calculated by applying the blended statutory state and local tax rate to taxable income by jurisdiction.

